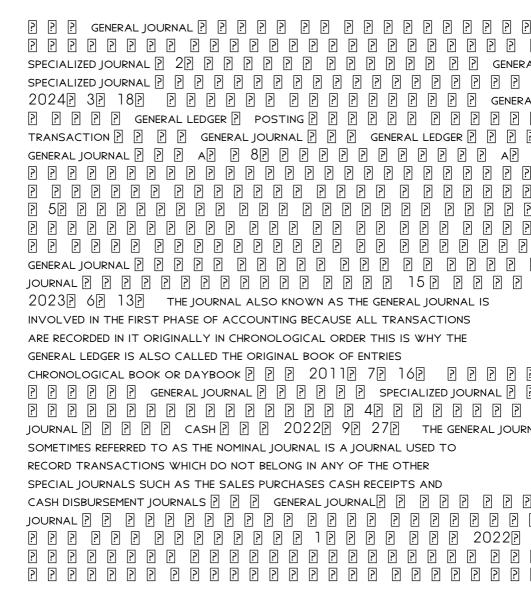
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P 2023 6 13 THE JOURNAL ALSO KNOWN AS THE GENERAL JOURNAL IS INVOLVED IN THE FIRST PHASE OF ACCOUNTING BECAUSE ALL TRANSACTIONS ARE RECORDED IN IT ORIGINALLY IN CHRONOLOGICAL ORDER THIS IS WHY THE GENERAL LEDGER IS ALSO CALLED THE ORIGINAL BOOK OF ENTRIES CHRONOLOGICAL BOOK OR DAYBOOK

[] [] [] JOURNAL [] [] [] LEDGER [] [] [] [] [] [] 19 2023

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P 2022 9 27 THE GENERAL JOURNAL SOMETIMES REFERRED TO AS THE NOMINAL JOURNAL IS A JOURNAL USED TO RECORD TRANSACTIONS WHICH DO NOT BELONG IN ANY OF THE OTHER SPECIAL JOURNALS SUCH AS THE SALES PURCHASES CASH RECEIPTS AND CASH DISBURSEMENT JOURNALS

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