

Reversing Journal Voucher

Voucher No: **RV-2024-014**

Date: **2024-06-24**

Period: **June 2024**

Reference No: **JV-2024-092**

Prepared By: **James Lee**

Journal Entry Details

Account Code	Account Title	Description	Debit (USD)	Credit (USD)
5101	Salaries Expense	To reverse accrued salary JV	2,500.00	
2102	Salaries Payable	To reverse salary payable		2,500.00
Total			2,500.00	2,500.00

Remarks:

This reversing entry is to nullify the accrual made for salaries in the month of May 2024.

Prepared By

Checked By

Approved By

- Reversing Journal Vouchers are typically used to cancel accruals or adjusting entries made in a previous period.
- These entries are usually automated at the start of a new accounting period to simplify the closing process.
- Ensure documentation and proper authorization for audit purposes.
- Reference the original journal voucher being reversed for clear tracking.