

# Electronic Journal Entry

**Journal Entry No:** EJ-2024-0741

**Date:** 2024-06-22

**Status:** Posted

**Prepared By:** Jane Doe

**Department:** Finance

**Reviewed By:** John Smith

**Description:**

Month-end accruals and expense adjustments.

## Journal Details

| Date       | Account Code | Account Name       | Description            | Debit (USD) | Credit (USD) |
|------------|--------------|--------------------|------------------------|-------------|--------------|
| 2024-06-22 | 600101       | Salaries Expense   | June Salaries Accrual  | 8,500.00    |              |
| 2024-06-22 | 210205       | Salaries Payable   | June Salaries Accrual  |             | 8,500.00     |
| 2024-06-22 | 640110       | Supplies Expense   | Office supplies used   | 1,250.00    |              |
| 2024-06-22 | 120250       | Supplies Inventory | Reduction of inventory |             | 1,250.00     |
| Total      |              |                    |                        | 9,750.00    | 9,750.00     |

**Important Notes:**

- Electronic Journal Entries must be properly authorized and supported by adequate documentation.
- Debits and credits must always balance within each journal entry.
- Changes after posting require a separate adjusting or reversal entry, maintaining audit trails.
- Review and approval before posting are mandatory for ensuring accuracy and compliance.
- Refer to internal policies for retention and backup of electronic journal records.