

**UNDERSTANDING ACCOUNTING FUNDAMENTALS: THE
LOGIC OF DEBIT/CREDIT**

Amanda Oubre

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Francis A. Bird, is a CPA and a graduate of The Pennsylvania State University where he earned a Ph.D. in Business Administration with a major in accounting.

10 Quick Tips to Level Up Your Accounting IQ - Due

Debits and credits are major players in the accounting world. clear, with just enough detail for a particular concept; visuals aid understanding . The Basics.

Accounting equation - Wikipedia

But I have a way to make better sense of debits and credits. Let's find You simply need some time to understand the logic. Most people just.

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By convention the account to be debited is listed before the account to be credited. Uncollectible Accounts Expense the amount of receivables estimated to be doubtful of collection and charged as expense during an accounting period. No notes for slide.

ThebookkeeperdebitedPrepaidInsuranceaccountatthetimeofpayment. The adjusting entry on Dec. A disbursement will be supported by the issuance of a check.

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