



How to Record a Business Transaction into a General Journal



Materials and Tools:

- Valid transaction documents (receipts, invoices, memos, etc.)
- A general journal worksheet or ledger paper
- A pen and a ruler
- A calculator



Steps:

- 1 **First**, gather all the transaction documents that occurred on a specific date. Ensure each document is valid and clear.
- 2 **Second**, analyze the document to determine which accounts are affected (for example: Cash, Supplies, or Accounts Payable).
- 3 **Third**, decide whether the affected accounts should be placed in the debit or credit position based on the normal balance rules.
- 4 **Next**, write the year, month, and specific date of the transaction in the "Date" column.
- 5 **After that**, write the name of the debited account in the "Description" column. Write the nominal value in the "Debit" column.
- 6 **Then**, write the name of the credited account on the next line. Indent the account name slightly to the right to distinguish it from the debit. Write the nominal value in the "Credit" column.
- 7 **Next**, write a brief explanation of the transaction below the credit account (e.g., "Purchased supplies for cash").
- 8 **Finally**, use your calculator to sum up the total Debit and Credit columns at the end of the page. Both sides must be perfectly balanced.



TASK 1: READING COMPREHENSION

Answer the questions based on the text above! (Jawablah pertanyaan berdasarkan teks di atas!)

- 1 What is the main goal of the text above?

- 2 Mention two tools you need to prepare before doing the steps!

- 3 Why do we need to indent the credited account name slightly to the right?

- 4 What should you do after you write the date of the transaction?

- 5 "Both sides must be perfectly balanced." (Step 8). What does the phrase "both sides" refer to?



TASK 2: LANGUAGE FEATURES (Unsur Kebahasaan)

A Procedure Text usually uses **Imperative Sentences** (Kalimat Perintah) and **Temporal Conjunctions** (Kata Hubung Waktu). Find them in the text! (Temukan di dalam teks!)

A Temporal Conjunctions (Sequence Words)

List 5 temporal conjunctions used in the text to show the sequence of steps:

- 1 _____
- 2 _____
- 3 _____
- 4 _____
- 5 _____

B Action Verbs (Kata Kerja Aksi / Kalimat Perintah)

Find 5 action verbs used at the beginning of the instructions (V1):

- 1 _____
- 2 _____
- 3 _____
- 4 _____
- 5 _____

