

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. The second part outlines the procedures for handling discrepancies and errors, including the steps to be taken when a mistake is identified. The final section provides a summary of the key points and offers advice on how to prevent future errors.

| Date | Description | Amount |
|-----------|------------------|---------|
| 1/15/2024 | Cash on hand | 100.00 |
| 1/20/2024 | Sales revenue | 250.00 |
| 1/25/2024 | Office supplies | -50.00 |
| 2/1/2024 | Bank deposit | 150.00 |
| 2/10/2024 | Accounts payable | -75.00 |
| 2/15/2024 | Interest income | 20.00 |
| 2/20/2024 | Sales revenue | 300.00 |
| 2/25/2024 | Office supplies | -30.00 |
| 3/1/2024 | Bank deposit | 200.00 |
| 3/10/2024 | Accounts payable | -100.00 |
| 3/15/2024 | Interest income | 15.00 |