📖 Journal Entry Notes in Tally Prime (Detailed)

A **Journal Entry** in Tally Prime is used to record **non-cash transactions**, **adjustments**, **depreciation**, **provisions**, **rectification entries**, etc. It does **not involve cash or bank accounts** directly.

◆ Purpose of Journal Entry

Journal Vouchers are commonly used for:

- Adjusting entries (e.g., accrued expenses, prepaid expenses)
- Depreciation entries
- Rectification of errors
- Transfer entries between accounts
- Provisions for tax, bad debts, etc.

◆ How to Enter a Journal Voucher in Tally Prime

📌 Steps to Create Journal Entry:

1. **Gateway of Tally → Vouchers (V)**
2. Press **F7: Journal** or click **F7: Journal**
3. Enter the following details:
   - **Date** of transaction (top-right corner)
   - **Debit Account** (e.g., Salary A/c)
   - **Credit Account** (e.g., Outstanding Salary A/c)
   - **Amount**
   - **Narration** (optional but recommended for clarity)

Example:

- **Debit**: Salary A/c – ₹50,000
- **Credit**: Outstanding Salary A/c – ₹50,000
- **Narration**: Being salary payable for June 2025

◆ Journal Entry Format in Tally

Particulars	Debit (₹)	Credit (₹)
Salary A/c	50,000	
To Outstanding Salary A/c		50,000

Particulars	Debit (₹)	Credit (₹)

(**Narration**): Being salary payable for June

◆ Shortcut Keys in Journal Voucher

Shortcut	Function
F2	Change Date
Alt + **A**	Add voucher
Alt + **D**	Delete voucher
Ctrl + **V**	Toggle Voucher Mode (Single/Double Entry)
Ctrl + **Enter**	Alter Ledger Master from voucher screen

◆ Types of Entries Recorded via Journal Voucher

Type of Entry	Example
Adjustment Entry	Accrued Expenses
Depreciation	Depreciation on Furniture
Provisions	Provision for Tax or Bad Debts
Correction of Errors	Rectify wrongly debited amount
Transfer Entries	Profit transfer to Capital Account

◆ Reports Related to Journal Entries

You can view all Journal Entries in:

- **Day Book**: Gateway of Tally → Display More Reports → Day Book
- **Voucher Register**: Gateway of Tally → Display More Reports → Account Books → Journal Register