

JOURNAL ENTRIES

The accounting system of the College requires the use of journal entries. Journal entries shall be made in accordance with College procedures.

See following page for procedure.

Adopted July 19, 1989
Revised May 25, 2000
Reformatted April 19, 2010

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The accounting system of the College requires the use of journal entries. Most journal entries are computer generated and occur with each payment and receipting activity.

Some journal entries are made manually. All manual journal entries shall be made by the Director of Finance or an individual authorized by the Director of Finance or the Vice President for Administrative Services.

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