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In the previous article, we've learnt about \*Payments\* and \*Receipts\* and how they are used to record transactions. Now it's time to learn about the journal voucher and how it is used to record day-to-day transactions. In this article, we'll be discussing \*Journal Voucher\* and \*Debit Note\* and \*Credit Note\*. A journal voucher is used to record transactions from an accounting point of view. It is commonly used to record day-to-day transactions like purchases, sales, expenses, revenue and others. A journal voucher is very important, as it helps you to track the transactions. A journal voucher helps you to reconcile the accounts after the year end, because the journal voucher is a transaction of the transactions. A journal voucher helps you to transfer the entries of the transactions from the credit to the debit side of the ledger, which is the accounting ledger. ## Types of Journal Vouchers A journal voucher is known as an invoice in the financial accounting world. A journal voucher has three main parts: \*Header, Detail and Footer\*. \*Header\* and \*Footer\* are used to hold the transaction details and data, which are to be included in the journal voucher. The header information includes the name of the journal voucher, date, amount, name of the recipient, amount charged, business, etc. \*Detail\* is the information used to describe the transaction. It includes the vendor name, amount, date, description, etc. \*Rights\* indicates the right or authority that you have to make a specific entry in the journal voucher. Usually, every person or company has \*Right of Pre-Authorization\*. ## Journal Voucher Format The journal voucher can be created using the Microsoft® \*ACCOUNTING\* software. The journal voucher in Microsoft® \*ACCOUNTING\* has the following formats: - \*\*Normal\*\* - Standard format with \*Header\*, \*Detail\* and \*Footer\* - \*\*Excel\*\* - \*Header\* and \*Detail\* are in Excel format with three worksheets, i.e., one for \*Header\*, \*Detail\* and \*Footer\*. \*Header\* and \*Detail\* worksheet contains line information. \*Footer\* worksheet contains line information. All \*Header\*, \*Detail\* and \*Footer\* worksheets can be used separately, f3e1b3768c

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