### Journal Entry

**Journal Source:** 126  
**Journal Header Date:** 08-16-2012  
**Department:** Your Department  
**Prepared By:** Your Name  

**Debit Amount:** 134.75  
**Credit Amount:** 134.75

<table>
<thead>
<tr>
<th>Line</th>
<th>Journal Id</th>
<th>Journal Header (254)/Line Description (30)</th>
<th>OperUnit</th>
<th>Acct</th>
<th>Class</th>
<th>Debit</th>
<th>Credit</th>
<th>Reference</th>
</tr>
</thead>
</table>
|      | YN022207   | Good Example 😊 Sale of DNA sequencing lab services for the month of August 2012 to the Chemistry Department - Dr. Young and Dr. Smith  
DNA Lab Services - Aug 12  
DNA Lab Services - Aug 12  
Chem - Young & Smith - Aug ser | 11341000 | 6210 | 24000 | 10.50 | Young |
|      |            | DNA Lab Services - Aug 12  
DNA Lab Services - Aug 12  
Chem - Young & Smith - Aug ser | 11341000 | 6210 | 24001 | 89.75 | Smith |
|      |            | DNA Lab Services - Aug 12  
DNA Lab Services - Aug 12  
Chem - Young & Smith - Aug ser | 13223565 | 4400 | 00000 | 100.25 | |

**Bad Example 😈**  
Sale of DNA sequencing services to campus Org Supplies  
Sales  
Sales

<table>
<thead>
<tr>
<th>Line</th>
<th>Journal Id</th>
<th>Journal Header (254)/Line Description (30)</th>
<th>OperUnit</th>
<th>Acct</th>
<th>Class</th>
<th>Debit</th>
<th>Credit</th>
<th>Reference</th>
</tr>
</thead>
</table>
|      | YN022207   | Sale of DNA sequencing services to campus Org Supplies  
Sales | 11341000 | 6100 | 00000 | 34.50 | |
|      |            | Sales | 13223565 | 4400 | 00000 | 34.50 | |

**Total**  
134.75  
134.75

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The description for the buyer should indicate what was purchased and/or from whom it was purchased.

The description for the seller should indicate the goods or services sold and to whom the sale was made.

The seller entry is the credit.

The line description used should be meaningful to the reader on whose financial report the line entry will be posted. The description appearing on the buyer’s financial report should tell the reader what was purchased. The description appearing on the seller's financial report should tell the reader to whom the sale was made. The reference and date columns may be used to provide additional information.

This description does not indicate what was purchased.

This description does not indicate to whom the sale was made.