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As business events occur throughout the accounting period, journal entries are recorded in the general journal to show how the event changed in the accounting equation. For example, when the company spends cash to purchase a new vehicle, the cash account is decreased or credited and the vehicle account is increased or debited. Many days ago, we had written Journal Entries examples. Today, we are happy to announce its PDF version, which, you can see at Google Docs open web page. You can also download it. In this PDF file you will read 30 transactions whose journal entries, we have made in it. We also provided explanation on the basis of double entry rules and regulation. I hope, you will understand the concept of journal entries more easy by reading this journal entries example pdf. file. Example revenue journal entries: Sales entry. When goods or services are sold on credit, debit accounts receivable and credit sales. If a sale is for cash, then the debit is to the cash account instead of the accounts receivable account. Allowance for doubtful accounts entry. All accounting transactions are recorded through journal entries that show account names, amounts, and whether those accounts are recorded in debit or credit side of accounts.