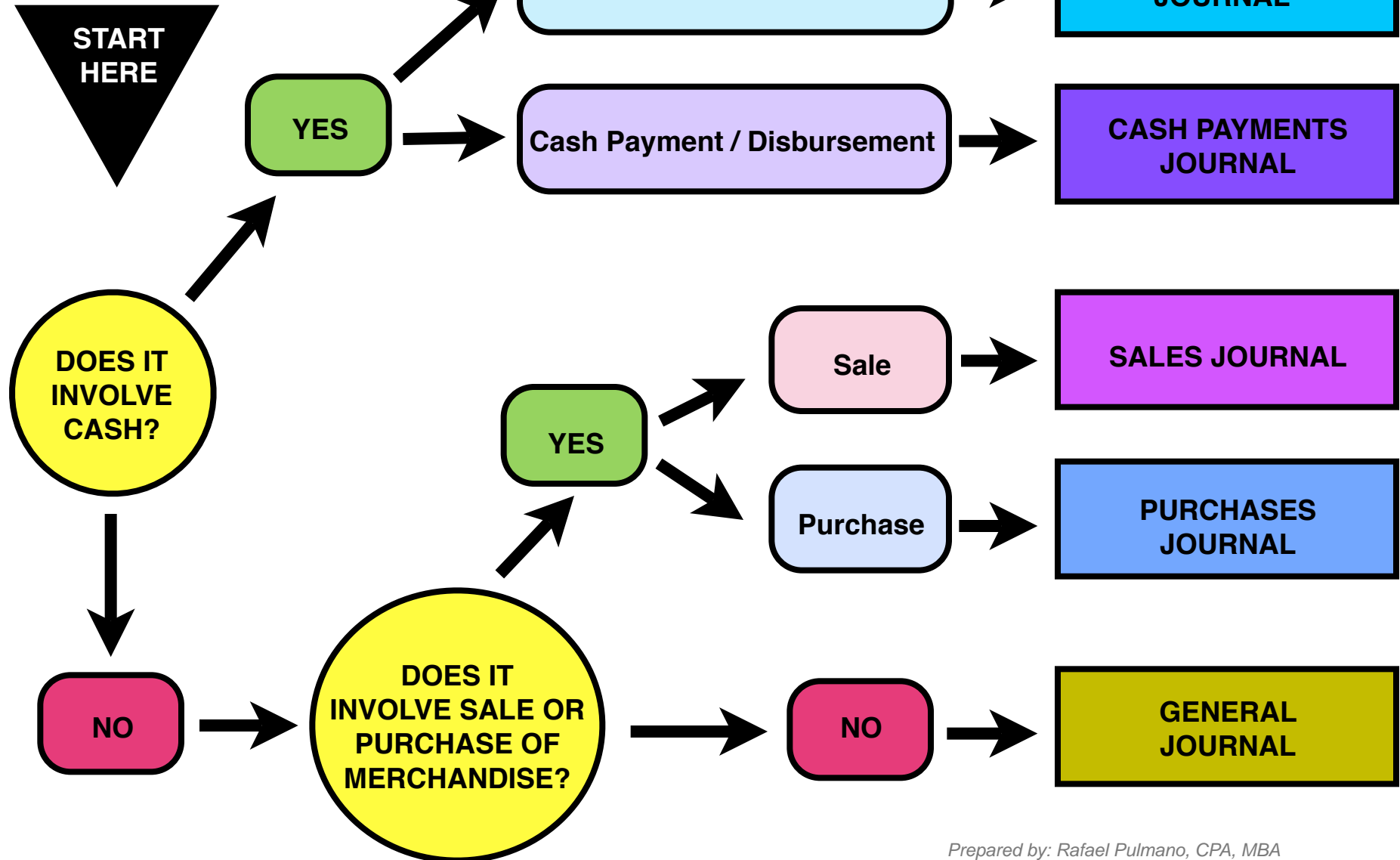


DECISION TREE: WHERE TO RECORD TRANSACTIONS

ANALYZE TRANSACTION

START HERE



RECORD TRANSACTIONS IN

CASH RECEIPTS JOURNAL

CASH PAYMENTS JOURNAL

SALES JOURNAL

PURCHASES JOURNAL

GENERAL JOURNAL