

Depreciation Journal Entry

Depreciation Journal Entry is the journal entry passed to record the reduction in value of fixed assets due to normal wear and tear, normal usage or technological changes, etc. where depreciation account will be debited and respective fixed asset account will be credited.

Depreciation Journal Entry			
Date	Account name	Debit	Credit
December 31, 2016	Depreciation expense account	\$2,000	
	Accumulated depreciation account		\$2,000
December 31, 2017	Depreciation expense account	\$2,000	
	Accumulated depreciation account		\$2,000
December 31, 2018	Depreciation expense account	\$2,000	
	Accumulated depreciation account		\$2,000



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Harold Dudley Greeley



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