



Journal Entry for Cheques Dishonoured

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Introduction

A cheque is a financial instrument that acts as a written order sent by the account holder to its bank instructing them to pay a certain amount of money to someone. Cheques are the most common bill of exchange used for business payments.

Whenever an account owner writes a cheque, they authorise the bank to release money on their behalf, which may sometimes be denied. When a bank does not honour a cheque, it's called bounced, dishonoured, or returned. Such an event is recorded with the help of a journal entry for cheques dishonoured.

This may happen due to various reasons:

- Impufflicient funds
- Closed account.
- Signature mismatch
- Account fragen, etc.

There are three parties involved in the whole process;

- a. Drawer: The one who writes the cheque.
- b. Payee: The person who should receive these funds
- c. Drawee: In the case of a cheque, the bank is always supposed to pay on the drawer's behalf.

Recommended Quiz - Bills of exchange

Cheque Dishonoured Journal Entry

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