🎵 Title: "The Language of Journal Entries"

Verse 1
Every business story starts this way,
A *journal entry* records the day.
From selling a service to paying a bill,
It's how we track what's real and still.

You analyze the transaction first,
Find which accounts were blessed or cursed.
Assets, Liabilities, Equity — three,
That's the base of accounting's key.

Chorus
🎶 Debit what comes in, Credit what goes,
That's the rule every accountant knows.
Debits must equal Credits tight,
To keep your books balanced right.
A SEKAEL tune to guide your way,
In journal entries, you'll never stray. 🎶

Verse 2
Step 1: *Analyze* — what happened here?
Step 2: *Determine* the accounts so clear.
Step 3: *Apply* the debit-credit side,
Step 4: *Record* it with value and pride.

If cash goes up, that's a **debit gain**,
If you owe someone, that's a **credit chain**.
Revenue increases — credit it high,
Expenses increase — debit, that's why.

Chorus
🎶 Debit what comes in, Credit what goes,
That's the rule every accountant knows.
Debits must equal Credits tight,
To keep your books balanced right. 🎶

Verse 3
In the **U.S.**, Patricia sells a book for five,
Cash and Service Revenue both come alive.
Debit the cash, Credit the sale,
A balanced record, without fail.

In the **Philippines**, Zyrine makes a deal,
Add **12% VAT**, make it real.
Debit *Cash*, Credit *Service Revenue*,
Credit *VAT Payable*, that's what you do.

In **Japan**, Cris buys software fast,
With **10% Consumption Tax** attached.
Split the total — debit *Software Expense*,
Debit *Tax Paid*, and make sense.

Bridge
Though the taxes and systems differ,
The principles never wither.
Every entry tells a tale,
From Tokyo, Manila, to SEKAEL

Final Chorus
🎶 Debit what comes in, Credit what goes,
Now the balance clearly shows.
Assets rise, Liabilities owed,
Equity tells the path you've rode.
Learning's easier day by day,
With SEKAEL guiding the way. 🎶