Accounting

Double Entry Worksheet

Record the double entries of the following transactions:

- 1) Business is started with \$80000.
- Buy a land of \$20000.
- Buy goods of \$2000 for resale.
- Pay rent of \$500.
- Sold goods for \$7000 in cash.
- Buy goods of \$5000 on credit.
- Sold good for \$10000 on credit.
- Deposit cash \$15000 into a business bank account.
- Pay salaries of \$12000 through cheque.
- Owner took cash of \$4000 from business for personal use.
- 11) Buy a machine of \$17000 on credit from Machine & View co.
- Buy goods of \$1000 on credit from Mr. Gill.
- Withdraw cash \$5000 from bank account for office use.
- 14) Pay \$3000 to creditors.
- 15) Receive \$6000 from debtors.
- Owner took goods costing \$3500 from business for personal use.
- Sold a machine of \$5500.
- Invest additional capital of \$20000 in business by the owner.
- Invest a personal car of worth \$10000 in business by the owner.
- Receive electricity bill of \$4500.
- Pay electricity bill of \$4500.
- 22) Took a bank loan of \$25000.
- Pay insurance of \$5000.
- 24) Repay bank loan of \$18000.

Keeping And Accounting Exercises

Canada. Dept. of Labour. Technical Education Branch

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