

**En ToTo CSEC Study Program 2021**  
**Principles of Accounts**  
**Lecturer: Mr. Aaron Napier**

Write the correct amount then the name of the accounts to be debited and credited for the records of Ms. K. Lewis for the month of January 2021.

Date	Transactions	Amount \$	Debit Account	Credit Account
Jan. 1	Started business with \$10,000 in the bank			
2	L. Job lent us \$2000 in cash			
3	Bought goods on credit from N. Singh \$4,900			
4	Sold goods for cash \$700			
6	Took \$500 of the cash and paid it into the bank			
8	Sold goods on credit to M. St. Louis \$1,500			
10	Sold goods on credit to S. Babb \$1,000			
11	Bought goods on credit from G. Simmons \$1,000			
12	M. St. Louis returned goods to us \$400			
14	Sold goods on Credit to A. Napier \$1,900			
15	We returned goods to G. Simmons \$200			
17	Buys Motor Van on Credit - Blackman's Motors \$5,000			
18	Bought Office Furniture on Credit – London's Supplies Ltd \$6,000			
19	Returned goods to N. Singh \$300			
20	Bought goods for cash \$700			
24	Sold goods for cash \$500			
25	Paid money owing to G. Simmons by cheque			
26	Goods returned to us by A. Napier \$300			
27	Returned some of the office furniture costing \$1500 to London's Supplies Ltd			
28	K. Lewis put a further \$5,000 into the business in cash			
29	Paid Blackman's Motors by cheque			
31	Bought Fixture for cash \$500			