

Name _____

Date _____

Double entry

1. Complete the following table, showing the accounts to be debited and those to be credited.

| Account to be | debited | credited |
|--|---------|----------|
| a. Paid insurance by cheque. | | |
| b. Rent received in cash | | |
| c. Paid rates by cheque. | | |
| d. Received refund of rates by cheque. | | |
| e. Paid for stationery expenses by cash. | | |
| f. Paid staff by cash. | | |
| g. Sold stationery receiving proceeds by cheque. | | |
| h. Received sales commission by cheque. | | |
| i. Bought motor van by cheque. | | |