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.		