Grammar Focus Worksheet

Topic: Present Simple & Passive Voice in Accounting

Part A: Present Simple

Complete the sentences using the Present Simple form of the verbs in brackets.

1. A debit __________ (increase) assets.
2. A credit __________ (decrease) assets.
3. The accountant __________ (record) every transaction.
4. The balance sheet __________ (show) assets, liabilities, and equity.
5. Cash payments __________ (reduce) the company's bank balance.

Part B: Passive Voice

Rewrite the following sentences in the Passive Voice.

1. The accountant records the transaction in two accounts.
2. The system checks every entry.
3. The company pays the salaries.
4. The manager prepares the financial report.
5. The auditor reviews the documents.