Double Entry Worksheet

Name:

Date:

Identify the account to be debited and credited for each transaction.

	Transaction	Account to debit	Account to credit
1.	Started in business with cash $16 000		
2.	Bought goods on credit from K. Mia $420		
3.	Paid rent by cash $1 086		
4.	Paid $12 500 business cash into the business bank account		
5.	Sold goods on credit to T. Lei $192		
6.	Bought office supplies $85 paying by cheque.		
7.	Cash sales $312		
8.	Goods returned to K. Mia $54		
9.	Sold goods on credit to J Than $212		
10.	Paid for repairs to office equipment $78 cash		
11.	T. Lei returned goods to us $31		
12.	Paid K. Mia by cheque $366		
13.	Cash purchases $470		
14	Bought a van paying by cheque $3 850		
15.	Bought a computer $730 on credit from Oscars Ltd.		

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