# Practice Worksheets: Double-Entry Principle

**Instructions**: Read each transaction and complete the table by identifying the correct *Debit* and *Credit* accounts.

| Transaction | Debit | Credit |
|---|---|---|
| 1. The company pays rent in cash. | | |
| 2. The company sells goods for cash. | | |
| 3. The company buys furniture on credit. | | |
| 4. The company pays salaries to employees. | | |
| 5. The company receives money from a bank loan | | |
| 6. The owner invests cash into the business. | | |
| 7. The company pays electricity expenses in cash. | | |
| 8. The company buys inventory using bank transfer. | | |
| 9. The company repays part of its bank loan. | | |
| 10. The company provides services on credit (accounts receivable). | | |

LIVEWORKSHEETS