

# 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.