

**Accounting**  
**Double Entry Worksheet**

Record the double entries of the following transactions:

- 1) Business is started with \$80000.
- 2) Buy a land of \$20000.
- 3) Buy goods of \$2000 for resale.
- 4) Pay rent of \$500.
- 5) Sold goods for \$7000 in cash.
- 6) Buy goods of \$5000 on credit.
- 7) Sold good for \$10000 on credit.
- 8) Deposit cash \$15000 into a business bank account.
- 9) Pay salaries of \$12000 through cheque.
- 10) Owner took cash of \$4000 from business for personal use.
- 11) Buy a machine of \$17000 on credit from Machine & View co.
- 12) Buy goods of \$1000 on credit from Mr. Gill.
- 13) Withdraw cash \$5000 from bank account for office use.
- 14) Pay \$3000 to creditors.
- 15) Receive \$6000 from debtors.
- 16) Owner took goods costing \$3500 from business for personal use.
- 17) Sold a machine of \$5500.
- 18) Invest additional capital of \$20000 in business by the owner.
- 19) Invest a personal car of worth \$10000 in business by the owner.
- 20) Receive electricity bill of \$4500.
- 21) Pay electricity bill of \$4500.
- 22) Took a bank loan of \$25000.
- 23) Pay insurance of \$5000.
- 24) Repay bank loan of \$18000.

# Accounting Exercises

**Yi-Tong Ma**



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## **Table of Contents Accounting Exercises**

1. Understanding the eBook Accounting Exercises
  - The Rise of Digital Reading Accounting Exercises
  - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Exercises
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Accounting Exercises
  - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Exercises
  - Personalized Recommendations
  - Accounting Exercises User Reviews and Ratings
  - Accounting Exercises and Bestseller Lists
5. Accessing Accounting Exercises Free and Paid eBooks
  - Accounting Exercises Public Domain eBooks

- Accounting Exercises eBook Subscription Services
- Accounting Exercises Budget-Friendly Options
- 6. Navigating Accounting Exercises eBook Formats
  - ePub, PDF, MOBI, and More
  - Accounting Exercises Compatibility with Devices
  - Accounting Exercises Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Accounting Exercises
  - Highlighting and Note-Taking Accounting Exercises
  - Interactive Elements Accounting Exercises
- 8. Staying Engaged with Accounting Exercises
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Accounting Exercises
- 9. Balancing eBooks and Physical Books Accounting Exercises
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Accounting Exercises
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Accounting Exercises
  - Setting Reading Goals Accounting Exercises
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Accounting Exercises
  - Fact-Checking eBook Content of Accounting Exercises
  - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks

## 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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