

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.

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