

Double-entry bookkeeping lecture examples

Questions 1 and 2: double-entry for assets, liabilities and capital only

1. Complete the following table:

- a) Bought a vehicle on credit from P Harding
- b) A credit customer, C Brackley, pays us in cash
- c) Repay part of a loan from T Simpson in cash
- d) Returned office machinery to Offmac Ltd
- e) A credit customer, C Kelly, pays us in cash
- f) Buy motor van using a cheque
- g) Pay a credit supplier, M Dunning, by cheque
- h) Loan of £600 cash is received from K Jones
- i) Proprietor pays a credit supplier of the business using his own private money

Account to be debited	Account to be credited

2. Write up the asset, liability and capital accounts to record the following transactions in the books of M Burney's business:

20X3

- | | | |
|------|----|--|
| July | 1 | Start business with £2,000 cash |
| July | 2 | Pay £1,800 of this cash into a business bank account |
| July | 3 | Buy office furniture, paying by cheque £400 |
| July | 4 | Buy equipment £650 from Oddjob Ltd on credit |
| July | 5 | Loan of £300 cash received from L Platts |
| July | 6 | Buy delivery van, paying by cheque £700 |
| July | 7 | Sell some surplus office furniture (original cost £40) for £40 on credit to A Hill |
| July | 9 | Pay £650 to Oddjob Ltd by cheque |
| July | 15 | Receive £40 cheque from A Hill |
| July | 18 | Buy machinery, paying by cheque £600 |
| July | 21 | Take £50 out of cash and put it into the business bank account |
| July | 22 | Buy more office furniture paying cash £50 |
| July | 31 | Repay part of loan by paying cheque £100 to L Platts |

Double Entry Questions And Answers

Frank Wood, Alan Sangster



Double Entry Questions And Answers:

Examination questions in book-keeping by double entry, with answers John Bell (LL.D.),1867 *Frank Wood's Business Accounting* Frank Wood,Alan Sangster,2005 This is the latest edition of the world s best selling textbook on bookkeeping and accounting It contains a large number of questions and answers and worked examples **Chambers's Standard Arithmetical Exercises** John Sturgeon Mackay,1870 *Algebraical exercises and problems: with elliptical solutions* Hugh McColl,1870 Business Accounting UK GAAP Alan Sangster, Frank Wood,2008-07 The new UK GAAP volume is designed to tackle the shortfall in the UK market retaining their traditional UK GAAP terminology and removing any unnecessary or outdated material A Common-Sense Method of Double-Entry Bookkeeping on First Principles S. Dyer,2020-09-04 This 1897 book first reissued in 1984 is a key historical document from the early years of accounting and carefully explains the various points of double entry bookkeeping Originally intended as a new method of instruction for students of accounting it now serves to stand as a vital piece of the puzzle of the development of the accounting profession itself

Bihar Board Accountancy Class 11 Based on NCERT Guidelines Dr. S. K. Singh ,Shailesh Chauhan,2023-04-30 1 Introduction to Accounting 2 Basic Accountng Terms or Terminology 3 Theory base of Accounting Accountinfg Principles Fundamental Assumptions or Concepts 4 Accounting Standards and IFRS 5 Double Entry System 6 Process and Bases of Accounting 7 Origin of Transactions Sources Documents and Vouchers 8 Accounting Equation 9 Rules of Debit and Cerdit 10 Recording of Business Transactions Books of Original Entry Journal 10 A Accounting For Goods and Services Tax GST 11 Ledger 12 Special Purpose Subsidiary Books I Cash Book 13 Special Purpose Subsidiary Books II 14 Bank Reconciliation Statement 15 Trial Balance and Errors 16 Rectification of Errors 17 Depreciation 18 Provisions and Reserves 19 Accounting For Bills of Exchange 20 Capitals and Revenue Expenditures and Receipts 21 Finanacial Statements Final Accounts Without Adjustment 22 Financial Statement Final Accounts With Adjustment 23 Accounts From Incomplete Records or Single Entry System Computer In Accounting 24 Introduction to Computer and Accounting Information Systems AIS 25 Applications of Computer in Accounting 26 Accounting and Database System Project Work Appendix Dictionary of Accounting Objective Accountancy Booklet With OMR Sheet Latest Model Paper BSEB With OMR Sheet Examination Paper

The Write to Read Lesley Roessing,2009-07-30 In this practical handbook Lesley J Roessing presents a unique step by step model of response journaling which demonstrates how teachers can plan and implement response journaling using concepts that can be applied to all content areas The Write to Read Reading Journals That Increase Comprehension teaches students in Grades 5 12 how to respond to reading material in a variety of ways encourages students to read self selected books and helps them develop skills for deeper and more meaningful responses The book contains a combination of theory practice practical advice anecdotes and teacher models along with samples of student work Readers will also find an array of tools for adapting the program to learners needs and interests and for evaluating student progress *Fundamentals of*

Financial Accounting Henry Lunt, 2006 No further information has been provided for this title **UP PGT Commerce**

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Notes on Books ,1865 **Accountancy Class XI by Dr. S. K. Singh, Dr. Sanjay Kumar Singh, Shailesh Chauhan (SBPD Publications)** Dr. S. K. Singh, Dr. Sanjay Kumar Singh, Shailesh Chauhan, 2021-06-29 Strictly according to the latest syllabus prescribed by Bihar School Examination Board BSEB Patna and developed by State Council for Educational Research Training SCERT following CBSE curriculum based on NCERT guidelines 1 Introduction to Accounting 2 Basic Accounting Terms or Terminology 3 Theory Base of Accounting Accounting Principles Fundamental Assumptions or Concepts 4 Accounting Standards and IFRS 5 Double Entry System 6 Process and Bases of Accounting 7 Origin of Transactions Source Documents and Vouchers 8 Accounting Equation 9 Rules of Debit and Credit 10 Recording of Business Transactions Books of Original Entry Journal 11 Ledger 12 Special Purpose Subsidiary Books I Cash Book 13 Special Purpose Subsidiary Books II 14 Bank Reconciliation Statement 15 Trial Balance and Errors 16 Depreciation 17 Provisions and Reserves 18 Accounting for Bills of Exchange 19 Rectification of Errors 20 Capital and Revenue Expenditures and Receipts 21 Financial Statements Final Accounts Without Adjustment 22 Final Accounts With Adjustment 23 Accounts from Incomplete Records or Single Entry System UNIT Computer in Accounting 1 Introduction to Computer and Accounting Information System AIS 2 Applications of Computer in Accounting 3 Accounting and Database System Project Work Appendix Dictionary of Accounting Latest Model Paper BSEB Examination Paper JAC with OMR Sheet Economics Class - XII Model Paper Chapter wise Question Answer With Marking Scheme 2022- SBPD Publications SBPD Editorial Board, 2021-12-22 1 100% Based on NCERT Guidelines 2 Important questions have been include chapterwise and unitwise 3 Previous year questions with answers of board examinations have been included 4 Solved Model Test Papers for board examination preparation for the current year have been included Content Part A Introductory Micro Economics 1 Introduction 2 Consumer Behavior and Demand 3 Producer Behavior and Supply 4 From of Market and Price Determination 5 Simple Application of Tools of Demand and Supply Curves Part B Introductory Macro Economics 6 Concepts and Aggregates Related to National Income 2 Money and Banking 3 Determination of Income and Employment 4 Government Budget and the Economy 5 Balance of Payment and Exchange Rate Model Paper Set I IV Board Examination Paper **Classroom Strategies for Interactive Learning** Doug Buehl, 2017

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