Double-entry bookkeeping lecture examples

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

| 1. | Complete the following table: | Account to be debited | Account to be credited |
|------------|--|--------------------------|---------------------------|
| 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 | | |
| 9) | Pay a credit supplier, M Dunning, by cheque | | |
| h) i) | Loan of £600 cash is received from K Jones Proprietor pays a credit supplier of the business using his own private money | | |

- 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
 - Loan of £300 cash received from L Platts
 - July 5
 - 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

Henry Lunt

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Frank Wood's Examination questions in book-keeping by double entry, with answers John Bell (LL.D.), 1867 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 guestions 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 A Common-Sense Method of Double-Entry Bookkeeping on First Principles S. any unnecessary or outdated material 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 Bihar Board Accountancy Class 11 Based on NCERT Guidelines Dr. S. K. Singh , Shailesh itself Chauhan, 2023-04-30 1 Introduction to Accounting 2 Basic Accounting 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

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