

Section 1 Review

1.

Transactions	Account to be Debited	Account to be Credited
Owner deposited money into the business bank account to start business	Bank	Capital
Purchased equipment from One City on credit	Equipment	One City
Returned goods to supplier Sam Ltd	Sam Ltd	Purchase Returns
Bought goods using cash	Purchases	Cash
Received commission of in cash	Cash	Commission Received
Paid workers wage \$800 in cash	Wages	Cash
The owner withdrew from the business bank account to pay for his son's tuition fees	Drawings	Bank
Paid for sundry expense by cheque	Sundry Expense	Bank
Withdrew cash of \$800 from the business bank account for business use	Cash	Bank

Section 1 Review Answer Key

**United States. Bureau of Naval
Personnel**



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