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# > Workbook answers

## Chapter 1

### Key skills exercises

1

Transaction	Account to debit (received into the account)	Account to credit (what is given)
Sold a cell phone and cover to a customer who paid by cheque	Bank	Sales
Carriage outwards paid by cheque	Carriage outwards	Bank
Banked the takings from selling goods	Bank	Sales
Repaired a customer's cell phone and received the payment by a debit card payment	Bank	Repair income
A customer returned goods and was refunded from the bank account	Sales returns	Bank
Paid light and heating by debit card	Light and heat	Bank
Purchased new office equipment and paid by cheque	Equipment	Bank
Withdrew money from bank account for personal use	Drawings	Bank
Paid general expenses by cheque	General expenses	Bank
Returned unwanted goods to supplier and received refund by bank transfer	Bank	Purchases returns

2

Bank account					
Debit			Credit		
		\$			\$
Jan 1	Arham – capital	5 000	Jan 2	Equipment	6 700
4	Sales	360	3	Purchases	4 800
5	Purchases returns	230	6	Light and heat	790
			7	Carriage outwards	450

  

Arham – capital account					
Debit			Credit		
		\$			\$
			Jan 1	Bank	5 000



# Accounting Workbook Answers Pearson

**Walter T. Harrison (Jr.)**



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*The Little, Brown Workbook Answer Key* H. Ramsey Fowler,1997-07-15      *Accounting: An Introduction, 6/E* Peter Atrill,Eddie McLaney,David Harvey,2014-08-28 Accounting an introduction by Atrill provides a clear and approachable introduction to accounting and finance for those seeking to understand the main concepts and their practical application to good decision making      **Financial Accounting** Rajasekaran V.,2011-09      **The Pearson Guide To Mba Entrance Examinations, 2/E** Thorpe,2008-09      *FCS Applied Accounting L2* ,2007      **Book-keeping and Accounts** Frank Wood,Sheila Robinson,2018-01-01 Now going into its 9th edition the successful textbook Book keeping and Accounts is a vital guide for students undertaking studies of book keeping and accounting for the first time Through its gradual introduction of topics explanation of technical terminology in a clear easy to understand way this text provides an accessible and reliable guide for any student in their undergraduate career New to this edition Fully compliant with International Financial Reporting Standards IFRS with current IFRS terminology Questions and exercises to test your understanding and help with revision Selected chapters amended and re structured Full explanation of HMRC changes in VAT relating to cash discounts Illustrations and diagrams to help explain key concepts Updated learning objectives and chapter summaries to reflect developments in the financial environment Easy to understand to double entry book keeping using the IN and OUT approach With its highly regarded authorship this text is used by lecturers for teaching students undertaking the following qualifications and examinations Association of Accounting Technicians AAT International Association of Book keepers IAB A Level Accounting Oxford Cambridge and Royal Society of Arts OCR and as a general foundation text for personnel employed in the accountancy profession Accompanying the text is a collection of resources to support both lecturers and students which can be found at [www.pearsoned.co.uk/wood](http://www.pearsoned.co.uk/wood) For instructors Solution s manual and Powerpoint slides For students Opportunities to practise and additional support with our companion website      **Complete Systems Analysis** James Robertson,Suzanne Robertson,2013-07-15 This is the digital version of the printed book Copyright 1998 1994 In a

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