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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



South Western Accounting Workbook Answers 1

David Baud



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South Western Accounting Workbook Answers 1 Book Review: Unveiling the Magic of Language

In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has become much more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is actually remarkable. This extraordinary book, aptly titled "**South Western Accounting Workbook Answers 1**," compiled by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we shall delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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