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first decide what account is being affected and what type of account it is second decide if that account is increasing or decreasing third use the previous guidelines to determine if the change is a debit or a credit write the journal entry to show the accounts that are changing debit account name xxx credit account name xxx

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question record the journal entries for the following 1 business started with cash 8 000 and plant machinery 3 000 2 stock purchase for sale cash purchase 3 000 credit purchase 5 000 3 wages paid 120 000 including 20 000 relating to a future year 4 salaries paid 200 000 but due 110 000

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1 should the 500 entry to the cash account be a debit yes no 2 should the 500 entry to mary smith capital be a debit yes no use the following information for questions 3 through 6 a company using the accrual method of accounting performed services on account in august

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illustration 8 jeyaseeli is a sole proprietor having a provisions store following are the transactions during the month of january 2018 journalise them
jan rs 1 commenced business with cash 80 000
2 deposited cash with bank 40 000
3 purchased goods by paying cash 5 000

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