

Name: _____

Class: _____

Academic No. _____

Example Page 43

- 1) I **Learned Previously ...** Complete the following table. Use (+) for increase, (-) for decrease and (NE) for no effect:

Transaction	Assets	Liabilities	OE
Eamn Performed Service Cash.			
Eman withdrew a sum for personal use.			
Eman paid Telephone Bill to Batelco.			
Eamn Received Cash from Sulaiman.			
Eman Decided to buy a new car.			

- 2) Show the effect of the following transactions on Cash Account Only. (Using the mark ✓ in the appropriate column.)

No	Transaction	Increase (+)	Decrease (-)	No Effect
1	Invested Cash in the business.			
2	Paid full amount due to creditor.			
3	Hired a new employee			
4	Paid the electricity expense.			
5	Took Cash for personal use.			
6	Bought supplies on Account.			
7	Received Cash from Ebrahim for service completed.			

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3) Jabber computer services shop was started on March 1. A Summary of March transactions is presented below. **Complete the following tabular analysis for the previous transactions.**

March 01: Invested BD28,000 cash and BD72,000 building in business.

March 02: Purchased supplies BD800 from Saleh Est. paid cash BD500 and balance on credit.

March 04: Completed services BD9,000 to customer Salman on account.

March 07: Paid BD1,200 cash for office rent.

March 10: Paid full amount due to creditor Saleh Est.

March 14: Withdrew cash BD2,500 for personal use.

March 16: Received 50% from customer Salman.

March 18: Ordered additional supplies for BD750.

Date	Assets				Liabilities + Owner's Equity				
	Cash	Account Receivable	Buildings	Supplies	Account Payable	Capital	Revenues	Drawings	Expenses
01									
02									
04									
07									
10									
14									
16									
18									
Balance									
Total									