

Name: _____

Class: _____

Academic No. _____

- 3) Determine the debit or credit side for each of the following accounts by putting (✓) in the appropriate column:

No	Accounts	Increase or Decrease	Debit	Credit
1	Buildings	Decrease		
2	Capital	Increase		
3	Drawings	Decrease		
4	Commission Income	Increase		
5	Loan	Decrease		
6	Salaries Expense	Increase		
7	Prepaid insurance	Increase		
8	Rent Revenue	Increase		