

13.2 A drill to practise the difference between entries and balances

1. show an example of an account

- with at least three **entries**, carrying a DR **balance**

example:

Account 1	
100	50
200	
	c/f 250
<u>300</u>	<u>300</u>
b/f 250	

2. show an example of an account

- with at least three **entries**, carrying a CR **balance**

example:

Account 2	
800	1 200
300	
c/f 100	
<u>1 200</u>	<u>1 200</u>
	b/f 100

3. show an example of an account

- with two DR **entries**, carrying a CR **balance**

example:

(Note: in order to end with a CR balance, an account with two DR entries would need at least one CR entry as well.)

Account 3	
1 000	3 500
2 000	
c/f 500	
<u>3 500</u>	<u>3 500</u>
	b/f 500

4. show an example of an account

- with three CR **entries**, and a DR entry, carrying a DR **balance**

example

<i>Account 4</i>	
4 000	3 200
	800
	1 000
<i>c/f</i> 1 000	
5 000	5 000
	<i>b/f</i> 1 000

5. show an example of an account

- with five **entries**, carrying a **nil balance**

example

<i>Account 5</i>	
750	2 300
250	700
2 000	
3 000	3 000