

CREDITORS - TEST

NAME: _____

GRADE: _____ DATE: _____

(10)

Across

- 1 The effect on Liabilities when trading inventory is purchased on credit
- 3 The Creditors Ledger does not form part of the _____ entry system
- 5 The effect on Owners Equity when stationery is purchased on credit
- 7 When settling an account with a Creditor, the transaction is recorded in the _____ (Journal)
- 9 Creditors Ledger columns include Debit, Credit and _____

Down

- 2 Credit purchases are recorded in _____ (Journal)
- 4 The source document for a credit purchase is an _____ Invoice
- 6 The source document issued for goods returned to a Creditor is an original _____ note
- 7 The balance as per the Creditors List is recorded in the _____ Control Account of the General Ledger
- 8 Debit notes are recorded in the _____ (Journal)
- 10 When the business buys goods/ service on credit, money is owed to a _____

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**CREDITORS - TEST
MEMORANDUM**

¹I ²N ²C R E A S E S
J

³D ⁴O U B L E
⁵D E C R E A S E S

⁶D
E ⁸C
⁹B A L A N ¹⁰C E
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