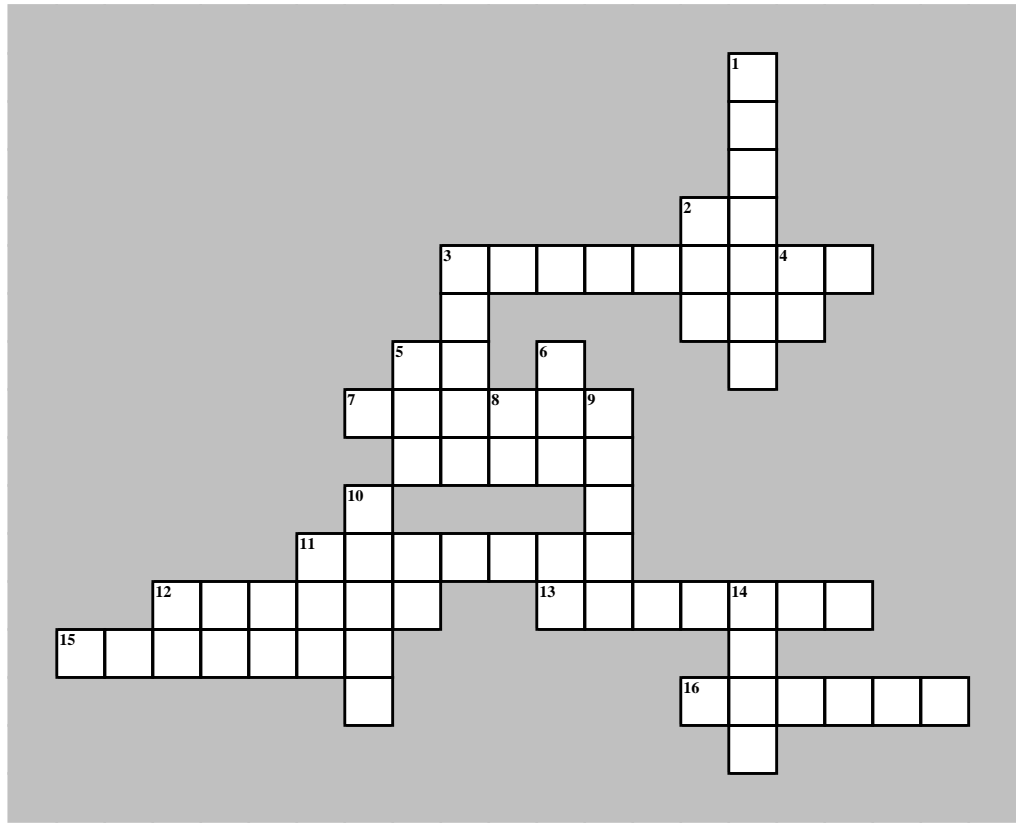


DEBTORS - TEST

NAME: _____ GRADE: _____ DATE: _____



(16)

Across

Down

- 3 Debtor returns goods: DR Debtors _____ and CR Debtors Control
- 7 When a Debtor returns goods, an original _____ note is issued
- 11 The three columns in the Debtors Journal are Debit, Credit and _____
- 12 The Debtors Ledger does NOT form part of the _____ Entry System
- 13 The Debtors List = _____ of the Control Account in the General Ledger
- 15 The source document that proves a credit sale is a duplicate credit _____
- 16 The Debtors _____ contains a personal account for each debtor

- 1 The Debtors Allowance account is found in the _____ Section of the General Ledger
- 2 When a Debtor returns goods, the value is recorded in the _____ (Journal)
- 3 A Debtor is a Current _____
- 4 Another word for Cost of Sales
- 5 When a Debtor makes a payment, this transaction is recorded in the _____
- 6 What is the overall effect on the Accounting Equation when a credit sale has been made?

- 8 Credit Sales are recorded in this Journal.
- 9 The Debtors Ledger has _____ columns
- 10 Credit Sale: DR Debtors Control and CR _____
- 14 A debtor _____ the company money.

**DEBTORS - TEST
MEMO**

