



## TRANSACTION ANALYSIS CHART

### Answer Key

Num	Date	Category	Account	Increasing or Decreasing?	Debit or Credit?
1	7/2/20XX	Asset	Cash Drawer	Increasing	Debit
	■	Income	Book Sales	Increasing	Credit
		Income	Keyboarding Services	Increasing	Credit
		Liability	Sales Tax Payable	Increasing	Credit
2	7/2/20XX	Asset	Accounts Receivable	Increasing	Debit
	■	Income	Book Sales	Increasing	Credit
		Liability	Sales Tax Payable	Increasing	Credit
3	7/2/20XX	Asset	Cash Drawer	Increasing	Debit
	■	Asset	Accounts Receivable	Decreasing	Credit
4	7/2/20XX	Asset	Accounts Receivable	Increasing	Debit
	■	Income	Supplies Sales	Increasing	Credit
5	7/2/20XX	Asset	Checking	Increasing	Debit
	■	Income	Book Sales	Increasing	Credit
7	7/3/20XX	Asset	Cash Drawer	Increasing	Debit
	■	Asset	Accounts Receivable	Decreasing	Credit
8	7/3/20XX	Asset	Accounts Receivable	Increasing	Debit
	■	Income	Supplies Sales	Increasing	Credit
		Liability	Sales Tax Payable	Increasing	Credit
9	7/3/20XX	Asset	Checking	Increasing	Debit
	■	Asset	Accounts Receivable	Decreasing	Credit



## TRANSACTION ANALYSIS CHART

### Answer Key

Num	Date	Category	Account	Increasing or Decreasing?	Debit or Credit?
10	7/5/20XX	Asset	Accounts Receivable	Increasing	Debit
	■	Income	Book Sales	Increasing	Credit
		Liability	Sales Tax Payable	Increasing	Credit
11	7/5/20XX	COGS	COGS	Increasing	Debit
	■	Liability	Accounts Payable	Increasing	Credit
13	7/5/20XX	Asset	Checking	Increasing	Debit
	■	Asset	Cash Drawer	Decreasing	Credit