

# LEDGER CARDS IN ACCOUNTING PUZZLE

## DEBITS

## CREDITS

ASSETS				LIABILITIES			
Cash in Bank				Bank Loan			
	<b>DR</b>	<b>CR</b>	<b>BAL</b>		<b>DR</b>	<b>CR</b>	<b>BAL</b>
1	10,000		10,000	1		10,000	10,000
2		2,000	8,000	2	2,000		8,000
3	1,000		9,000	3		1,000	9,000
<b>EXPENSES</b>				<b>REVENUE</b>			

DATE	ACCOUNT	DEBIT	CREDIT
1.	Cash in Bank	10,000	
	Bank Loan		10,000
	Got a Bank Loan for \$10,000		

DATE	ACCOUNT	DEBIT	CREDIT
2.	Bank Loan	2,000	
	Cash in Bank		2,000
	Made a loan payment for \$2,000		

DATE	ACCOUNT	DEBIT	CREDIT
3.	Cash in Bank	1,000	
	Bank Loan		1,000
	Got a Bank Loan for \$1,000		