

**BOOKKEEPING LEVEL 1 QUIZ 5 PERIOD END
ACCOUNTS**

If you DEBIT this account	CREDIT this account
Insurance Expense (EX)	Prepaid Insurance (A)
Amortization Expense (EX)	Accumulated Amortization (A)
Office Supplies Expense (EX)	Office Supplies (A)
Salaries Expense (EX)	Salaries Payable (L)
Interest Expense (EX)	Interest Payable (L)
Property Tax Expense (EX)	Property Tax Payable (L)
Utilities Expense (EX)	Accounts Payable (L)
Accounts Receivable (A)	Fees Earned (R)
Unearned Fees (L)	Fees Earned (R)

- (A) Asset**
- (L) Liability**
- (R) Revenue**
- (EX) Expense**