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(3) Calculate the sales tax on the after settlement discount amount (Note: the accounting for sales tax will be studied in chapter 5) Test your understanding 7. George owes a supplier, Herbie, \$2,000 and is owed \$3,400 by a customer, Iris.

### Chapter 3: Double entry bookkeeping

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Accounting 1: Chapter 3 Test. A business form ordering a bank to pay cash from a bank account. The recording of debit and credit parts of a transaction. Information for each transaction recorded in a journal. A form describing the goods or services sold, the quantity, and the price.

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Chapter 3: Double entry bookkeeping . Chapter learning objectives. Upon completion of this chapter you will be able to: explain the concept of double entry and the duality concept; explain the debit and credit principle; explain the meaning of the balance on each type of account; record cash transactions in ledger accounts

## Chapter 3: Double entry bookkeeping

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