




 <p><b>Credit</b></p>	<p><b>Increase in Motor Expenses a/c</b></p>	 <p><b>Debit</b></p>	<p><b>Increase in Telephone a/c</b></p>
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 <p><b>Credit</b></p>	<p><b>Increase in Heat &amp; Light a/c</b></p>	 <p><b>Debit</b></p>	<p><b>Increase in Bank Charges a/c</b></p>
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 <p><b>Credit</b></p>	<p><b>Increase in VAT a/c</b></p>	 <p><b>Debit</b></p>	<p><b>Increase in Capital a/c</b></p>
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 <p><b>Credit</b></p>	<p><b>Increase in Discounts Received a/c</b></p>	 <p><b>Debit</b></p>	<p><b>Increase in Wages a/c</b></p>
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 <p><b>Debit</b></p>	<p><b>Increase in Interest Received a/c</b></p>	 <p><b>Debit</b></p>	<p><b>Decrease in Sales a/c</b></p>
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 <p><b>Debit</b></p>	<p><b>Increase in Rent Received a/c</b></p>	 <p><b>Credit</b></p>	<p><b>Increase in Royalties Received a/c</b></p>
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 <p><b>Credit</b></p>	<p><b>Decrease in Bank Loan a/c</b></p>	 <p><b>Credit</b></p>	<p><b>Increase in Sundry Sales a/c</b></p>
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 <p><b>Credit</b></p>	<p><b>Increase in Drawings a/c</b></p>	 <p><b>Debit</b></p>	<p><b>Increase in Office Equipment a/c</b></p>
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 <p>Credit</p>	<p>Increase in Discounts Allowed a/c</p>	 <p>Credit</p>	<p>Decrease in Insurance a/c</p>
 <p>Debit</p>	<p>Increase in Sales Returns a/c</p>	 <p>Credit</p>	<p>Increase in Purchase Returns a/c</p>
 <p>Credit</p>	<p>Decrease in Debtors Control a/c</p>	 <p>Debit</p>	<p>Increase in Cash Sales a/c</p>
 <p>Debit</p>	<p>Increase in Purchase a/c</p>	 <p>Debit</p>	<p>Increase in Rent &amp; Rates a/c</p>

 <p><b>Credit</b> +</p>	<p><b>Increase in Motor Vehicles a/c</b></p>	 <p><b>Debit</b> +</p>	<p><b>Increase in Debtors Control a/c</b></p>
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 <p><b>Credit</b> +</p>	<p><b>Increase in Cash a/c</b></p>	 <p><b>Debit</b> +</p>	<p><b>Decrease in Bank a/c</b></p>
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 <p><b>Debit</b> +</p>	<p><b>Increase in Commissions Received a/c</b></p>	 <p><b>Debit</b> +</p>	<p><b>Increase in Mortgage a/c</b></p>
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