TRANSACTION 2 TABLE

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| **TRANSACTION** | **ACCOUNTS AFFECTED** | **ELEMENT**  **(A, E, L, OE, R)** | **DEBIT OR CREDIT** |
| Pauline started a SPA and Beauty business and introduced some cash | Bank |  |  |
| Capital |  |  |
| The business bought some salon furniture on credit | Furniture |  |  |
| Accounts Payable |  |  |
| The SPA & Beauty business charged a client for last night (unpaid) | Accounts Receivable |  |  |
| Revenue |  |  |
| A supplier paid money into the SPA and Beauty business account | Bank |  |  |
| Accounts Receivable |  |  |
| The SPA & Beauty business bought branded stationery/merchandise on credit | Stationery |  |  |
| Accounts Payable |  |  |
| The SPA & Beauty business bought a vehicle on credit | Vehicle |  |  |
| Accounts Payable |  |  |
| The SPA & Beauty business received cash for a customer who visited last night | Bank |  |  |
| Revenue |  |  |
| Pauline took some branded SPA & Beauty products home | Drawings |  |  |
| Spa & Beauty Products |  |  |
| Pauline took out a loan from the bank to buy a computer for the business | Bank |  |  |
| Loan |  |  |
| The business paid for the electricity | Electricity  Bank |  |  |
|  |  |  |