1. Indicate the normal balance (debit or credit) for each of the following accounts:
   1. Cash
   2. Rent Expense
   3. Notes Payable
   4. Owner’s Drawing
   5. Accounts Receivable
   6. Owner’s Capital
   7. Tools
   8. Accounts Payable
   9. Owners Capital
   10. Supplies
2. Complete the following statements using either “debit” or “credit”:
   1. The asset account Prepaid Insurance is increased with a\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   2. The owner’s drawing account is increased with a\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   3. The asset account Accounts Receivable is decreased with a\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   4. The liability account Accounts Payable is decreased with a\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   5. The owner’s capital account is increased with a\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   6. The revenue account Professional Fees is increased with a\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   7. The expense account Repair Expense is increased with a\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   8. The asset account Cash is decreased with a\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   9. The asset account Delivery Equipment is decreased with a\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_