

General ledger and Trial balance

Question 1:

Match the term in Column A with the best description in Column B.

Write only the letter of Column B in the answer block:

[8]

Column A		Column B		ANSWER	
				E.g. 1.1	
1.1	General ledger	A	The starting point for a new account and the debit or credit amount of the account brought forward from the old account into the new accounting period.	1.1	
1.2	Balance sheet accounts section	B	An entry on the right-hand side of an account.	1.2	
1.3	Nominal accounts section	C	For every debit entry, there should be a credit entry and for every credit entry there should be an equal debit entry.	1.3	
1.4	Double entry principle	D	Includes all accounts shown in the Statement of Income, i.e. the income and expense accounts.	1.4	
1.5	Debit entry	E	Contains the ledger for recording transactions relating to a business, i.e. owner's equity, income and expenses.	1.5	
1.6	Credit entry	F	A list of accounts with the respective debit and credit balances at the end of the month.	1.6	
1.7	Opening balance	G	An entry on the left-hand side of the ledger account.	1.7	
1.8	Trial balance	H	Includes the accounts that would be shown in the Statement of Financial Position, i.e. Capital, Drawings, Liabilities and Assets.	1.8	

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Lingjun Ying



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The book delves into Grade 9 Ems Exam Questions And Anwars 2013. Grade 9 Ems Exam Questions And Anwars 2013 is an essential topic that must be grasped by everyone, from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Grade 9 Ems Exam Questions And Anwars 2013, encompassing both the fundamentals and more intricate discussions.

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 - Chapter 1: Introduction to Grade 9 Ems Exam Questions And Anwars 2013
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 - Chapter 4: Grade 9 Ems Exam Questions And Anwars 2013 in Specific Contexts
 - Chapter 5: Conclusion
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