

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	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 an equal 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	A list of 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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Arturo Cuomo



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Grade9 2014 Control Test Ems Book Review: Unveiling the Magic of Language

In an electronic era where connections and knowledge reign supreme, the enchanting power of language has become much more apparent than ever. Its power to stir emotions, provoke thought, and instigate transformation is actually remarkable. This extraordinary book, aptly titled "**Grade9 2014 Control Test Ems**," written by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we shall delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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