

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 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 entries 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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