

EMS Financial Literacy Summary

A revision summary of important Accounting concepts and terminology.

YouTube Playlist for Grade 9 Financial Literacy

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Revision of Accounting Concepts for Grade 9

Video:

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Accounting Cycle

1. **Transactions:** when money goes out and comes into the business, or money is borrowed or lent. (Sell or Buy).
2. **Source Documents:** cash receipts and cash register roll, etc.
3. **Subsidiary Journals:** Record each source document into a journal. If you have sold something on credit you will record it in the Debtors Journal and vice versa. If you have bought something with Cash it will be recorded in the Cash Payments Journal, and vice versa. Each line refers to one transaction. These journals are completed daily.
4. **Ledgers:** at the end of the month, you are going to summarize everything from your subsidiary journals into ledgers (e.g. general ledger, creditors ledger and debtors ledger).
5. **Trial Balance:** all the totals from the ledgers are recorded here.
6. **Financial statements:** the income statement (has the business made a profit or loss?) and balance sheet (what is the financial position of the business?).



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RS Peters



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