

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 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	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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Harvey D. Grant



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Emergency Care Harvey D. Grant, 1995 Over 1 6 million students have succeeded using this book more than any other EMT Basic training text For over thirty years Emergency Care has provided students with clear complete coverage of the U S D O T EMT Basic National Standard Curriculum The Ninth Edition provides updated content a new interior design and enhanced pedagogical features to keep pace with today s students needs and advances in prehospital care A state of the art multimedia package featuring a student CD ROM and a text specific Companion Website provides students with greater coverage of chapter material **All Hands** ,1958 **Emergency** ,1994 PHTLS Spanish: Soporte Vital de Trauma Prehospitalario National Association of Emergency Medical Technicians (NAEMT), 2015-03-05 PHTLS Soporte Vital de Trauma Prehospitalario octava edici n es el siguiente paso en la evoluci n del principal programa educativo de Trauma Prehospitalario Durante tres d cadas el PHTLS ha mejorado la calidad del cuidado del paciente traumatizado y ha salvado vidas La octava edici n del PHTLS contin a con la misi n de promover la excelencia en el manejo del paciente traumatizado en todos los proveedores involucrados en el cuidado prehospitalario por medio de una educaci n global Este programa legendario fue desarrollado a principios de la d cada de los ochenta del siglo pasado por la Asociaci n Nacional de T cnicos en Urgencias M dicas Association of Emergency Medical Technicians NAEMT con la cooperaci n del Comit para el Trauma del Colegio Americano de Cirujanos American College of Surgeons Committee on Trauma ACS COT El contenido m dico se revisa y actualiza de manera continua para que refl eje lo ltimo y lo m s actualizado del conocimiento y la pr ctica El PHTLS promueve el pensamiento cr tico como la base para proporcionar un cuidado de calidad Se fundamenta en la creencia de que los practicantes de los servicios m dicos de urgencia toman las mejores decisiones en benefi cio de sus pacientes cuando se les da una buena base de conocimiento y principios clave La octava edici n de PHTLS presenta un nuevo cap tulo Fisiolog a de la vida y la muerte que crea un entendimiento s lido de la fi siolog a de la vida y de la fi siopatolog a que puede llevar a la muerte Ese entendimiento es esencial para el proveedor del cuidado prehospitalario para que pueda tratar las anormalidades r pidamente en caso de encontrarlas en el paciente traumatizado Para ordenar estos t tulos en M xico favor de llamar al 01 800 134 6720 Para ordenar en Am rica Central y del Sur favor de comunicarse con Intersistemas al 011800 134 6720 o visitar www.rcp.dinsamex.com.mx *PHTLS French: Secours et soins prehospitaliers aux traumatises, Huitieme Edition* NAEMT, 2016-05-26 **Magazines for Libraries** William Katz, Bill Katz, 2000 There is nothing comparable to Magazines for Libraries a valuable tool for collection development it should be considered by academic public libraries Booklist Faced with dwindling budgets soaring subscription rates librarians can ill afford not to consult indeed to familiarize themselves with this core collection development tool Reference Research Book News With subscription rates soaring library acquisition budgets restricted as never before this acclaimed selection guide has never been more timely or more important Wisconsin Bookwatch Large budget or small you ll build the best magazine collection possible for your money with this brand new

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