

EMS

Economic & Management Sciences

TEMPLATES FOR FINANCIAL LITERACY

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GRADE

8

CAPS

3-in-1



THE
ANSWER
SERIES *Your Key to Exam Success*



FINANCIAL LITERACY

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INTRODUCTION TO ACCOUNTING CONCEPTS,
EQUATION & CYCLE

ACTIVITY 3

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No.	Assets		=	Owner's Equity		+	Liabilities	
	effect	reason		effect	reason		effect	reason
1.								
2.								
3.								
4.								
5.								



ACTIVITY 4

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No.	Assets		=	Owner's Equity		+	Liabilities	
	effect	reason		effect	reason		effect	reason
1.								
2.								
3.								
4.								
5.								

ACTIVITY 5

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No.	Assets		=	Owner's Equity		+	Liabilities	
	effect	reason		effect	reason		effect	reason
1.								
2.								
3.								
4.								
5.								

TOPIC 2 **CASH RECEIPTS AND CASH PAYMENTS JOURNALS**

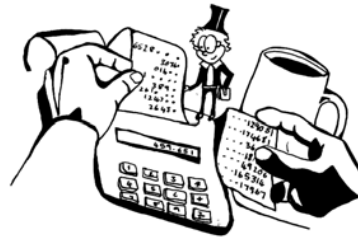
ACTIVITY 1

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Cash Receipts Journal of Trilby Traders – September 2022

Doc	Day	Details	Analysis of receipts	Bank	Current Income	Sundry Accounts	
						Amount	Details





Cash Payments Journal of Trilby Traders – September 2022

Doc	Day	Details	Bank	Wages	Materials	Sundry Accounts	
						Amount	Details





Cash Receipts Journal of Livewire Ltd – October 2022

Doc	Day	Details	Analysis of receipts	Bank	Current Income	Sundry Accounts	
						Amount	Details

Cash Payments Journal of Livewire Ltd – October 2022

Doc	Day	Details	Bank	Wages	Materials	Sundry Accounts	
						Amount	Details



Cash Receipts Journal of XLT Traders – January 2022

Doc	Day	Details	Analysis of receipts	Bank	Current Income	Sundry Accounts	
						Amount	Details

Cash Payments Journal of XLT Traders – January 2022

Doc	Day	Details	Bank	Wages	Materials	Sundry Accounts	
						Amount	Details



Cash Receipts Journal of Lumen Ltd – June 2022

Doc	Day	Details	Analysis of receipts	Bank	Current Income	Sundry Accounts	
						Amount	Details

Cash Payments Journal of Lumen Ltd – June 2022

Doc	Day	Details	Bank	Wages	Materials	Sundry Accounts	
						Amount	Details

ACTIVITY 1



GENERAL LEDGER OF P. MOSS PLUMBERS
BALANCE SHEET SECTION

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

NOMINAL SECTION

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

ACTIVITY 2



GENERAL LEDGER OF UZISO PLUMBERS
BALANCE SHEET SECTION

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

NOMINAL SECTION

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

ACTIVITY 3

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GENERAL LEDGER OF ROOSTER'S REFURBISHING BALANCE SHEET SECTION

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

NOMINAL SECTION

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount



Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

ACTIVITY 4

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GENERAL LEDGER OF HARRIET'S HAIR SALON BALANCE SHEET SECTION

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

NOMINAL SECTION

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

ACTIVITY 5



**GENERAL LEDGER OF MARSHALL SECURITIES
BALANCE SHEET SECTION**

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

NOMINAL SECTION

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount

Dr				Cr			
Date	Details	Fol	Amount	Date	Details	Fol	Amount