October Revision List 2025

/ednesday 1 October 2025 12:22

Analysed Cash Book, General Ledger, Trial Balance Prepare and balance an analysed cash book Post figures to the general ledger Extract balance to a trial balance How to interpret accounts

 $\label{total video} \mbox{Video explaining how to complete: } \underline{\mbox{https://youtu.be/HIE8NkbwuFc}}$

Quizlet: https://quizlet.com/ie/657631480/analysed-cash-book-flash-cards/?i=4563ny&x=1jqY

Exam questions: Cashbook/ledger: 2025 Q17, 2024 q17, 2019 q17, sample q17



Dr	Analysed Çash Book of Food2Go Ltd								Cr				
Date	Details	Bank	Sales	VAT	Capital	Date	Details		Bank	Purchases	VAT	Wages	Electricity
2019		c	•	•	•	2019			c	€	•	e	(
			500					100					
				3			444	hal				100	5
			100									113	
								900				130	
				18				1000				112	1.1000
			1893	100								118	1 500
					113								28
						111			1	A SA		150	102



(ii) Post all relevant totals from the Analysed Cash Book of Eat Right Ltd to the ledger accounts below.

)r				_a/c	
Date	Details	Total	Date	Details	Total

br .				_a/c	Cr
Date	Details	Total	Date	Details	Total

			a/c	
Details	Total	Date	Details	Total
	Details	Details Total	Details Total Date	Details Total Date Details

r				_a/c	0
Date	Details	Total	Date	Details	Total

Trial Balance of Eat Right Ltd as at 31 st May 2024						
	Dr	Cr				

- 2. Business Documents

 Know how to complete, interpret and order the Business Docs

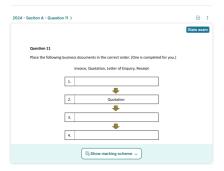
 (Letter of Enquiry, Quotation, Order, Delivery Docket, Invoice, Credit Note, Statement of account, Payment, Receipt)

 Who sends each document

 How to calculate VAT

 How to complete an Invoice

	€	
Total (excluding VAT)	25,000	
Trade Discount (10%)	2,500	
Subtotal		7
VAT (23%)		1
Total (including VAT)		7



 $Notes: \underline{https://dcsetss-} \\ my.sharepoint.com/.w:/g/personal/isattin_sandymountparketss_ie/EbaSDemGnNZJu2ttTH8kY_IB3lp5tq6NOOwL1J1JvH\underline{EVeg?e=adNTF0}$

Quizlet: https://quizlet.com/ie/275341713/business-documents-flash-cards/?i=4563ny&x=1jqY

- Income, Expenditure and Budgets
 Regular/irregular sources of Income
 Benefit in kind definition and examples
 Needs v wants

 - Needs v wants

 Financial Life Cycle know the stages, financial needs at each stage and sources of income at each stage.

 The impact of needs and wants on society/environment.

 Know how to complete an income record.

 Types of expenditure fixed, irregular and discretionary

 How to avoid overspending

 Risks of overspending

 Impulse buying

 Opportunity cost and financial cost

 Know how to complete and interpret an expenditure record

 How to complete and interpret an expenditure record

 Budget deficit and recommendations to improve.

 Stages of the financial life cycle

 Life stage and impact on budget

Quizlet

tet https://quizlet.com/ie/651893318/income-and-expenditure-flash-cards/?i=4563ny&x=1jqY https://quizlet.com/ie/196000449/personal-financial-lifecycle-flash-cards/ https://quizlet.com/ie/653860914/household-budgeting-junior-cycle-business-flash-cards/

1.01 Income 1.02 Expenditure 1.03 Financial Life Cycle 1.03 Budget

am questions:2024 q1, q14, q18a, 2023 q1,q16 (a)(c), 2022 q1,q18(b), q16 (b ii-iii), q1 2019 q12(a), q15, q1