October Revision List 2025

Wednesday 1 October 2025 12:22

1. 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

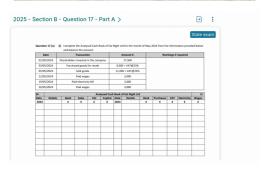
 $\label{total video} \mbox{Video explaining how to complete: } \underline{\mbox{https://youtu.be/HIE8NkbwuFc}}$

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				A	nalysed Ç	sh Book	of Food2Go L	.td				Cr
Date	Details	Bank	Sales	VAT	Capital	Date	Details	Bank	Purchases	VAT	Wages	Electricity
2019		e	€	€	€	2019		c	c	€	C	•
				2							100	2
												1 189
												1 23
			-									
			180	10.8								1 100
									H			100



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

Dr				_a/c		
Date	Details	Total	Date	Details	Total	
		_	+		_	

Dr			_a/c C		
Date	Details	Total	Date	Details	Total
			_		
			_		

Dr				_a/c	Cr
Date	Details	Total	Date	Details	Total
_			+		
		_			

Dr				Cr	
Date	Details	Total	Date	Details	Total

(iii) Using the ledger balances complete the trial balance for Eat Right Ltd.

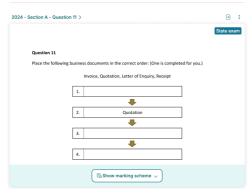
Trial Balance of Eat Right Ltd as at 31st May 2024				
	Dr	Cr		



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,
- Who sends each document
- How to calculate VATHow to complete an Invoice





Notes: https://dcsetss-

my.sharepoint.com/:w:/g/personal/lsattin sandymountparketss ie/EbaSDemGnNZJu2ttTH8kY IB3lp5tq6NOOwL1J1JvH EYeg?e=adNTF0

 $\label{eq:Quizlet:poly} \begin{tabular}{ll} Quizlet: $\underline{$https://quizlet.com/ie/275341713/business-documents-flash-cards/?i=4563ny\&x=1iqY} \\ \end{tabular}$

3. Income, Expenditure and Budgets

- Regular/irregular sources of Income
- Benefit in kind definition and examples
- 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 a budget (Net Cash, Opening Cash, Closing Cash) Budget deficit and recommendations to improve.
- Stages of the financial life cycle
- Life stage and impact on budget

Quizlet

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/

Notes

1.01 Income

1.02 Expenditure 1.03 Financial Life Cycle

1.03 Budget

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