

Wednesday 1 October 2025 12:22

- Prepare and balance an analysed cash book
- Post figures to the general ledger
- Extract balance to a trial balance
- How to interpret accounts

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

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

[illegible][illegible][illegible]

Date	Details	Total	Date	Details	Total

[illegible][illegible]

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

Trial Balance of East 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

2025 - Section A - Question 5 >

State exam

Question 5

Using the information given on the invoice extract below, complete the three blank spaces.

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

No marking scheme currently available

2024 - Section A - Question 11 >

State exam

Question 11

Place the following business documents in the correct order: (One is completed for you.)

Invoice, Quotation, Letter of Enquiry, Receipt

1.	
2.	Quotation
3.	
4.	

Show marking scheme

Notes: [https://dcsetss-](https://dcsetss-my.sharepoint.com/:w/g/personal/lsttin_sandymountparketss_ie/EbaSDemGnNZJu2ttTH8kY_IB3lp5tg6NOOwL111JvHYEg?e=adNTf0)

[my.sharepoint.com/:w/g/personal/lsttin_sandymountparketss_ie/EbaSDemGnNZJu2ttTH8kY_IB3lp5tg6NOOwL111JvHYEg?e=adNTf0](https://dcsetss-my.sharepoint.com/:w/g/personal/lsttin_sandymountparketss_ie/EbaSDemGnNZJu2ttTH8kY_IB3lp5tg6NOOwL111JvHYEg?e=adNTf0)

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

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=1iqY>

<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