

GRADE 8 ACCOUNTING CYCLE

Column A	Column B
1. Serve as a source of information when writing up books of the business. _____	A. Subsidiary Books
2. Used to test the application of the double entry principle and arithmetical accuracy of entries. _____	B. Transaction
3. Name given to the collection of the accounts of a business. _____	C. Ledger
4. Actions or events of which the monetary value is recorded in records of the business on a specific date. _____	D. Trial balance
5. Books of first entry. _____	E. Source document

MEMO

1. E
2. D
3. C
4. B
5. A

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