



Grade 10

ACCOUNTING

Term 1: Week 3

Topic: CASH: CPU and posting to the General Ledger (GL)

You already know about ...

- basic accounting concepts
- flow of entries in the accounting cycle
- cash transactions (receipts)
- the double entry principle
- Accounting Equation

The lesson will enable you to:

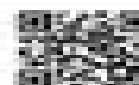
- record transactions in the Cash Payments Journal (CPJ)
- posting from the CPJ to General Ledger accounts
- Analyse transactions according to the Accounting Equation

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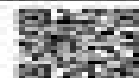
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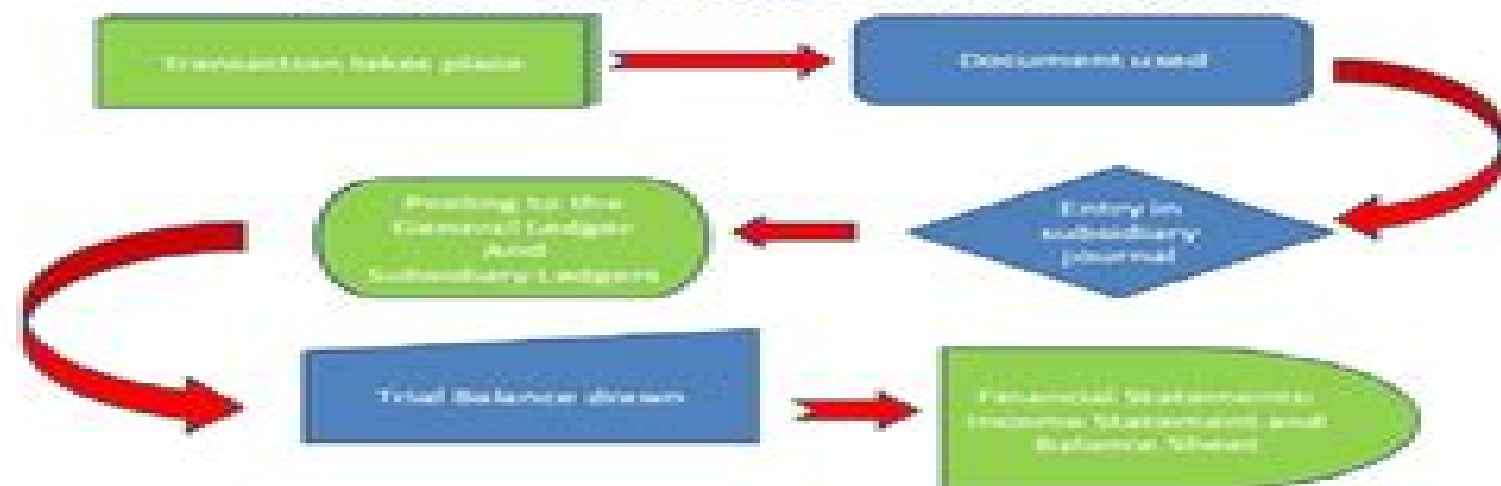
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FLOW OF ENTRIES IN THE ACCOUNTING CYCLE



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Bryan Richards



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