# **EMS**

### **Economic & Management Sciences**

TEMPLATES FOR FINANCIAL LITERACY

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**GRADE** 

8

**CAPS** 

3-in-1





# FINANCIAL LITERACY

# TEMPLATE BOOK

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|          | Activity 4  | 2  |  |  |  |  |  |
|          | Activity 5  | 2  |  |  |  |  |  |
| TOPIC 2: | CASH RECEIPTS AND CASH PAYMENTS JOURNALS              |  |  |  |  |  |  |
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|          | Activity 2  | 4  |  |  |  |  |  |
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|          | Activity 4  | 6  |  |  |  |  |  |
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#### **EXAM PAPER 1**

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# торіс

# INTRODUCTION TO ACCOUNTING CONCEPTS, EQUATION & CYCLE

## ACTIVITY 3





| No. | A      | ssets  |   | Owner  | Owner's Equity |   | Liabi  | lities |
|-----|--------|--------|---|--------|----------------|---|--------|--------|
| NO. | effect | reason |   | effect | reason         |   | effect | reason |
| 1.  |        |        |   |        |                |   |        |        |
| 2.  |        |        |   |        |                |   |        |        |
| 3.  |        |        | = |        |                | + |        |        |
|     |        |        |   |        |                |   |        |        |
| 4.  |        |        |   |        |                |   |        |        |
| 5.  |        |        |   |        |                |   |        |        |



#### ACTIVITY 4





| No. | A      | ssets  | Owner's Equity |        |        |   | Liabilities |        |
|-----|--------|--------|----------------|--------|--------|---|-------------|--------|
| NO. | effect | reason |                | effect | reason |   | effect      | reason |
| 1.  |        |        |                |        |        |   |             |        |
| 2.  |        |        |                |        |        |   |             |        |
| 3.  |        |        | =              |        |        | + |             |        |
|     |        |        |                |        |        |   |             |        |
| 4.  |        |        |                |        |        |   |             |        |
| 5.  |        |        |                |        |        |   |             |        |

#### ACTIVITY 5





| Na  | A      | ssets  |   | Owner's Equity |        | Owner's Equity |        |        | Liabi | lities |
|-----|--------|--------|---|----------------|--------|----------------|--------|--------|-------|--------|
| No. | effect | reason |   | effect         | reason |                | effect | reason |       |        |
| 1.  |        |        |   |                |        |                |        |        |       |        |
| 2.  |        |        |   |                |        |                |        |        |       |        |
| 3.  |        |        | = |                |        | +              |        |        |       |        |
|     |        |        |   |                |        |                |        |        |       |        |
| 4.  |        |        |   |                |        |                |        |        |       |        |
| 5.  |        |        |   |                |        |                |        |        |       |        |

# CASH RECEIPTS AND CASH PAYMENTS JOURNALS

ACTIVITY 1





#### Cash Receipts Journal of Trilby Traders – September 2022

CRJ1

| Doo | Day Details Analysis of Receipts Bank Current Income | Current | Current Sundry Accounts |      |        |        |         |
|-----|--|---------|-------------------------|------|--------|--------|---------|
| Doc | Day  | Deialis | Receipts                | bank | Income | Amount | Details |
|     |  |         |                         |      |        |        |         |
|     |  |         |                         |      |        |        |         |
|     |  |         |                         |      |        |        |         |
|     |  |         |                         |      |        |        |         |
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|     |  |         |                         |      |        |        |         |
|     |  |         |                         |      |        |        |         |
|     |  |         |                         |      |        |        |         |





#### Cash Payments Journal of Trilby Traders – September 2022

| Doc | Day | Day Payee Bank Wages Material costs | Sundry Accounts |       |       |        |         |
|-----|-----|-------------------------------------|-----------------|-------|-------|--------|---------|
| DOC | Day | rayee                               | bank            | wages | costs | Amount | Details |
|     |     |                                     |                 |       |       |        |         |
|     |     |                                     |                 |       |       |        |         |
|     |     |                                     |                 |       |       |        |         |
|     |     |                                     |                 |       |       |        |         |
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|     |     |                                     |                 |       |       |        |         |
|     |     |                                     |                 |       |       |        |         |



# ACTIVITY 3





#### Cash Receipts Journal of Livewire Ltd – October 2022

CRJ1

| Doo | Doc Day | D - Luille | Analysis of          | Bank | Current<br>Income | Sundry Accounts |         |  |
|-----|---------|------------|----------------------|------|-------------------|-----------------|---------|--|
| Doc | Day     | Details    | Analysis of receipts | bank |                   | Amount          | Details |  |
|     |         |            |                      |      |                   |                 |         |  |
|     |         |            |                      |      |                   |                 |         |  |
|     |         |            |                      |      |                   |                 |         |  |
|     |         |            |                      |      |                   |                 |         |  |
|     |         |            |                      |      |                   |                 |         |  |

#### Cash Payments Journal of Livewire Ltd – October 2022

CPJ1

| Doo | Davi | Payroo | Bank | Wages Material |       | Sundry Accounts |         |  |
|-----|------|--------|------|----------------|-------|-----------------|---------|--|
| Doc | Day  | Payee  | bank | wages          | costs | Amount          | Details |  |
|     |      |        |      |                |       |                 |         |  |
|     |      |        |      |                |       |                 |         |  |
|     |      |        |      |                |       |                 |         |  |
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|     |      |        |      |                |       |                 |         |  |
|     |      |        |      |                |       |                 |         |  |



#### Cash Receipts Journal of XLT Traders – January 2022

CRJ1

| Doo | oc Day Details Analysis of receipts Bank | Current | Sundry Accounts |      |        |        |         |
|-----|--|---------|-----------------|------|--------|--------|---------|
| Doc | Day                                      | Details | receipts        | Bank | Income | Amount | Details |
|     |  |         |                 |      |        |        |         |
|     |  |         |                 |      |        |        |         |
|     |  |         |                 |      |        |        |         |
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|     |  |         |                 |      |        |        |         |
|     |  |         |                 |      |        |        |         |
|     |  |         |                 |      |        |        |         |

#### Cash Payments Journal of XLT Traders – January 2022

CPJ1

| Doo | Doc Day | P     | Bank | Wagos | Material costs | Sundry Accounts |         |  |
|-----|---------|-------|------|-------|----------------|-----------------|---------|--|
| Doc | Day     | Payee | bank | Wages |                | Amount          | Details |  |
|     |         |       |      |       |                |                 |         |  |
|     |         |       |      |       |                |                 |         |  |
|     |         |       |      |       |                |                 |         |  |
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|     |         |       |      |       |                |                 |         |  |
|     |         |       |      |       |                |                 |         |  |
|     |         |       |      |       |                |                 |         |  |



#### Cash Receipts Journal of Lumen Ltd – June 2022

CRJ1

| Dag | Davis | Deteile | Analysis of Receipts Bank | of Bank Current Income |        | Sundry Accounts |         |  |
|-----|-------|---------|---------------------------|------------------------|--------|-----------------|---------|--|
| Doc | Day   | Details |                           | DOTIK                  | Income | Amount          | Details |  |
|     |       |         |                           |                        |        |                 |         |  |
|     |       |         |                           |                        |        |                 |         |  |
|     |       |         |                           |                        |        |                 |         |  |
|     |       |         |                           |                        |        |                 |         |  |
|     |       |         |                           |                        |        |                 |         |  |
|     |       |         |                           |                        |        |                 |         |  |
|     |       |         |                           |                        |        |                 |         |  |

#### Cash Payments Journal of Lumen Ltd – June 2022

CPJ1

| Doc | Dev | Payron | Bank | Wagaa | Material |        | Sundry Accounts |
|-----|-----|--------|------|-------|----------|--------|-----------------|
| DOC | Day | Payee  | bank | Wages | costs    | Amount | Details         |
|     |     |        |      |       |          |        |                 |
|     |     |        |      |       |          |        |                 |
|     |     |        |      |       |          |        |                 |
|     |     |        |      |       |          |        |                 |
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|     |     |        |      |       |          |        |                 |
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|     |     |        |      |       |          |        |                 |

# POSTING CASH JOURNALS TO THE GENERAL LEDGER & PREPARING A TRIAL BALANCE

ACTIVITY 1





## GENERAL LEDGER OF P. MOSS PLUMBERS BALANCE SHEET SECTION

| Dr Capital |      |         |     |        |      |         | B1  | Cr     |
|------------|------|---------|-----|--------|------|---------|-----|--------|
|            | Date | Details | Fol | Amount | Date | Details | Fol | Amount |
|            |      |         |     |        |      |         |     |        |

| I | Dr Bank |         |     |        |      |         | В6  |        |
|---|---------|---------|-----|--------|------|---------|-----|--------|
|   | Date    | Details | Fol | Amount | Date | Details | Fol | Amount |
|   |         |         |     |        |      |         |     |        |

#### **NOMINAL SECTION**

| D | r    |         |     | Current | Income | N1      | Cr  |        |
|---|------|---------|-----|---------|--------|---------|-----|--------|
|   | Date | Details | Fol | Amount  | Date   | Details | Fol | Amount |
|   |      |         |     |         |        |         |     |        |

| Dr   |         |     | Rent Income |      |         |     | Cr     |  |
|------|---------|-----|-------------|------|---------|-----|--------|--|
| Date | Details | Fol | Amount      | Date | Details | Fol | Amount |  |
|      |         |     |             |      |         |     |        |  |

#### ACTIVITY 2





## GENERAL LEDGER OF UZISO PLUMBERS BALANCE SHEET SECTION

| Dr <b>Equi</b> |      |         |     |        | ment |         | B5  | Cr     |
|----------------|------|---------|-----|--------|------|---------|-----|--------|
|                | Date | Details | Fol | Amount | Date | Details | Fol | Amount |
|                |      |         |     |        |      |         |     |        |

| Dr   |   |         |     | Ва     | nk   |         | В6  | Cr     |
|------|---|---------|-----|--------|------|---------|-----|--------|
| Date | ) | Details | Fol | Amount | Date | Details | Fol | Amount |
|      |   |         |     |        |      |         |     |        |

#### NOMINAL SECTION

| Dr   |         | N3  | Cr     |      |         |     |        |
|------|---------|-----|--------|------|---------|-----|--------|
| Date | Details | Fol | Amount | Date | Details | Fol | Amount |
|      |         |     |        |      |         |     |        |

| [ | Or Wages  Pate Details Fol Amount Date Details |         |     |        |      |         |     | Cr     |
|---|--|---------|-----|--------|------|---------|-----|--------|
|   | Date   | Details | Fol | Amount | Date | Details | Fol | Amount |
|   |  |         |     |        |      |         |     |        |

| Dr | Dr Stationery |         |     |        |      |         |     | Cr     |
|----|---------------|---------|-----|--------|------|---------|-----|--------|
|    | Date          | Details | Fol | Amount | Date | Details | Fol | Amount |
|    |               |         |     |        |      |         |     |        |

| Dr Telephone |      |         |     |        |      | N6      | Cr  |        |
|--------------|------|---------|-----|--------|------|---------|-----|--------|
|              | Date | Details | Fol | Amount | Date | Details | Fol | Amount |
|              |      |         |     |        |      |         |     |        |

ACTIVITY 3





#### GENERAL LEDGER OF ROOSTER'S REFURBISHING **BALANCE SHEET SECTION**

| Dr   |         | B5  | Cr     |      |         |     |        |
|------|---------|-----|--------|------|---------|-----|--------|
| Date | Details | Fol | Amount | Date | Details | Fol | Amount |
|      |         |     |        |      |         |     |        |

| Dr   |         |     | Ba     | nk   |         | B6  | Cr     |
|------|---------|-----|--------|------|---------|-----|--------|
| Date | Details | Fol | Amount | Date | Details | Fol | Amount |
|      |         |     |        |      |         |     |        |

#### **NOMINAL SECTION**

| Dr   |         |     | Current | Income |         | N1  | Cr     |
|------|---------|-----|---------|--------|---------|-----|--------|
| Date | Details | Fol | Amount  | Date   | Details | Fol | Amount |
|      |         |     |         |        |         |     |        |

| l | Dr   |         |     | Rent In | come |         | N2  | Cr     |
|---|------|---------|-----|---------|------|---------|-----|--------|
| l | Date | Details | Fol | Amount  | Date | Details | Fol | Amount |
|   |      |         |     |         |      |         |     |        |

| Dr   |         |     | Materio | al costs |         | N3  | Cr     |
|------|---------|-----|---------|----------|---------|-----|--------|
| Date | Details | Fol | Amount  | Date     | Details | Fol | Amount |
|      |         |     |         |          |         |     |        |



| Dr   |         |     | Wa     | ges  |         | N4  | Cr     |
|------|---------|-----|--------|------|---------|-----|--------|
| Date | Details | Fol | Amount | Date | Details | Fol | Amount |
|      |         |     |        |      |         |     |        |

| ı | Dr   |         |     | Statio | nery |         | N5  | Cr     |
|---|------|---------|-----|--------|------|---------|-----|--------|
|   | Date | Details | Fol | Amount | Date | Details | Fol | Amount |
|   |      |         |     |        |      |         |     |        |

| Dr   | Telephone  Date Details Fol Amount Date Details |     |        |      |         |     |        |  |  |
|------|---|-----|--------|------|---------|-----|--------|--|--|
| Date | Details   | Fol | Amount | Date | Details | Fol | Amount |  |  |
|      |   |     |        |      |         |     |        |  |  |

| Dr |      |         | W   | ater and | Electricit | у       | N7  | Cr     |
|----|------|---------|-----|----------|------------|---------|-----|--------|
|    | Date | Details | Fol | Amount   | Date       | Details | Fol | Amount |
|    |      |         |     |          |            |         |     |        |







#### **GENERAL LEDGER OF HARRIET'S HAIR SALON BALANCE SHEET SECTION**

| D | r    |   |         |     | Cap    | oital |   |         | B1  | Cr     |
|---|------|---|---------|-----|--------|-------|---|---------|-----|--------|
|   | Date | > | Details | Fol | Amount | Date  | ) | Details | Fol | Amount |
|   |      |   |         |     |        |       |   |         |     |        |

| Dr   |         |     | Ba     | nk   |         | В6  | Cr     |
|------|---------|-----|--------|------|---------|-----|--------|
| Date | Details | Fol | Amount | Date | Details | Fol | Amount |
|      |         |     |        |      |         |     |        |

#### **NOMINAL SECTION Current Income** N1 Date Details Fol Amount Date Details Fol Amount **Rent Income** N2 Cr Date **Details** Date Details Fol Amount Fol Amount **Material** costs **N3** Cr Date **Details** Fol Date Details Fol Amount Amount Wages **N4** Cr Date Date **Details** Fol Amount Details Fol Amount **Stationery N5** Cr Date Details Fol Date Details Fol Amount Amount Telephone N6 Cr Date **Details** Date Details Fol Amount Amount **Water and Electricity N7** Cr Date Details Date Details Fol Amount Amount







### GENERAL LEDGER OF MARSHALL SECURITIES BALANCE SHEET SECTION

|      |         | BALA | ANCE 2H  | EEL 2EC11 | ON      |     |        |
|------|---------|------|----------|-----------|---------|-----|--------|
| Dr   |         |      | Equip    | ment      |         | B5  | Cr     |
| Date | Details | Fol  | Amount   | Date      | Details | Fol | Amount |
|      |         |      |          |           |         |     |        |
| Or   |         |      | Ва       | nk        |         | В6  | Cr     |
| Date | Details | Fol  | Amount   | Date      | Details | Fol | Amount |
|      |         |      |          |           |         |     |        |
|      |         | N    | OMINAL   | SECTION   |         |     |        |
| Or   |         |      | Current  | Income    |         | N1  | Cr     |
| Date | Details | Fol  | Amount   | Date      | Details | Fol | Amount |
|      |         |      |          |           |         |     |        |
| Or   |         |      | Interest | Income    |         | N2  | Cr     |
| Date | Details | Fol  | Amount   | Date      | Details | Fol | Amount |
|      |         |      |          |           |         |     |        |
| Or   |         |      | Rent In  | come      |         | N3  | Cr     |
| Date | Details | Fol  | Amount   | Date      | Details | Fol | Amount |
|      |         |      |          |           |         |     |        |
| Or   |         |      | Materio  | al costs  |         | N4  | Cr     |
| Date | Details | Fol  | Amount   | Date      | Details | Fol | Amount |
|      |         |      |          |           |         |     |        |
| )r   |         |      | Wag      | ges       |         | N5  | Cr     |
| Date | Details | Fol  | Amount   | Date      | Details | Fol | Amount |
|      |         |      |          |           |         |     |        |

| Dr   |         |     | Rent Ex | (pense |         | N6  | Cı     |
|------|---------|-----|---------|--------|---------|-----|--------|
| Date | Details | Fol | Amount  | Date   | Details | Fol | Amount |
|      |         |     |         |        |         |     |        |

ACTIVITY 7





| Dr Be        |    |                         |      |        |              | ank B6 Cr |                |      |        |  |  |
|--------------|----|-------------------------|------|--------|--------------|-----------|----------------|------|--------|--|--|
| Date         | Э  | Details Fol Amount Date |      | €      | Details      | Fol       | Amount         |      |        |  |  |
| 2022<br>June | 1  | Balance                 | b/d  | 20 000 | 2022<br>June | 30        | Total payments | CPJ1 | 25 000 |  |  |
|              | 30 | Total receipts          | CRJ1 | 50 000 |              |           |                |      |        |  |  |
|              |    |                         |      |        |              |           |                |      |        |  |  |
| 2022<br>July | 1  |                         |      |        |              |           |                |      |        |  |  |

| Dr           |    |                | Вс   | Bank B6 Cı |              |    |                |      |         |     |        |
|--------------|----|----------------|------|------------|--------------|----|----------------|------|---------|-----|--------|
| Date         | €  | Details        | Fol  | Amount     | Date         |    | Date           |      | Details | Fol | Amount |
| 2022<br>June | 1  | Balance        | b/d  | 120 000    | 2022<br>June | 30 | Total payments | CPJ1 | 88 000  |     |        |
|              | 30 | Total receipts | CRJ1 | 108 000    |              |    |                |      |         |     |        |
|              |    |                |      |            |              |    |                |      |         |     |        |
|              |    |                |      |            |              |    |                |      |         |     |        |

| Dr           |    |                |      | Во     | Bank B6      |              |                |      |        |  |
|--------------|----|----------------|------|--------|--------------|--------------|----------------|------|--------|--|
| Date         | Э  | Details        | Fol  | Amount | Date         | Date Details |                | Fol  | Amount |  |
| 2022<br>Sept | 1  | Balance        | b/d  | 12 500 | 2022<br>Sept | 30           | Total payments | CPJ1 |        |  |
|              | 30 | Total receipts | CRJ1 | 47 865 |              |              | Balance        | c/d  | 24 296 |  |
|              |    |                |      |        |              |              |                |      |        |  |
|              |    |                |      |        |              |              |                |      |        |  |

# ACTIVITY 9





# TRIAL BALANCE OF HEUNING SERVICES ON 31 DECEMBER 2022

|                       | FOL | DEBIT | CREDIT |
|-----------------------|-----|-------|--------|
| BALANCE SHEET SECTION |     |       |        |
|                       |     |       |        |
|                       |     |       |        |
|                       |     |       |        |
|                       |     |       |        |
|                       |     |       |        |
|                       |     |       |        |
|                       |     |       |        |
| NOMINAL SECTION       |     |       |        |
|                       |     |       |        |
|                       |     |       |        |
|                       |     |       |        |
|                       |     |       |        |
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|                       |     |       |        |

| ACTIVITY | 10 | page<br>40 |  |
|----------|----|------------|--|
|          |    |            | THE PARTY OF THE P |

# TRIAL BALANCE OF OUTSTANDING PLUMBERS ON 28 FEBRUARY 2022

| FOL | DEBIT | CREDIT |
|-----|-------|--------|
|     |       |        |
|     |       |        |
|     |       |        |
|     |       |        |
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# TRIAL BALANCE OF UPS BUILDERS ON 31 MARCH 2022

| FOL | DEBIT | CREDIT |
|-----|-------|--------|
|     |       |        |
|     |       |        |
|     |       |        |
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# XAM PAPER 1

# EXAM PAPER 1: FINANCIAL LITERACY

#### **QUESTION 3**



|        | ASSETS | OWNER'S EQUITY |        |  |  |  |  |
|--------|--------|----------------|--------|--|--|--|--|
| Effect | Reason | Effect         | Reason |  |  |  |  |
| 1      |        |                |        |  |  |  |  |
|        |        |                |        |  |  |  |  |
| 12     |        |                |        |  |  |  |  |
|        |        |                |        |  |  |  |  |
| 16     |        |                |        |  |  |  |  |
|        |        |                |        |  |  |  |  |





Cash Receipts Journal of Manchester Repair Services – January 2022

| Doo   |     | Details | Analysis of receipts | Bank | Current<br>Income | Sundry Accounts |         |  |  |
|-------|-----|---------|----------------------|------|-------------------|-----------------|---------|--|--|
| Doc [ | Day |         |                      |      |                   | Amount          | Details |  |  |
|       |     |         |                      |      |                   |                 |         |  |  |
|       |     |         |                      |      |                   |                 |         |  |  |
|       |     |         |                      |      |                   |                 |         |  |  |
|       |     |         |                      |      |                   |                 |         |  |  |
|       |     |         |                      |      |                   |                 |         |  |  |

Cash Payments Journal of Manchester Repair Services – January 2022

CPJ8

| Doo | Dent | Payee | Bank | Consumable goods | Wages | Sundry Accounts |         |  |  |
|-----|------|-------|------|------------------|-------|-----------------|---------|--|--|
| Doc | Day  |       |      |                  |       | Amount          | Details |  |  |
|     |      |       |      |                  |       |                 |         |  |  |
|     |      |       |      |                  |       |                 |         |  |  |
|     |      |       |      |                  |       |                 |         |  |  |
|     |      |       |      |                  |       |                 |         |  |  |
|     |      |       |      |                  |       |                 |         |  |  |
|     |      |       |      |                  |       |                 |         |  |  |
|     |      |       |      |                  |       |                 |         |  |  |



**EXAM PAPER 1** 

4.2

Consumable goods are also known as Material Cost.



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# GENERAL LEDGER OF CHELSEA SERVICES BALANCE SHEET SECTION

| Dr | Сар |  |  |  |  |  |  | В1 | B1 |  |  |
|----|-----|--|--|--|--|--|--|----|----|--|--|
|    |     |  |  |  |  |  |  |    |    |  |  |
|    |     |  |  |  |  |  |  |    |    |  |  |
|    |     |  |  |  |  |  |  |    |    |  |  |
|    |     |  |  |  |  |  |  |    |    |  |  |
|    |     |  |  |  |  |  |  |    |    |  |  |
|    |     |  |  |  |  |  |  |    |    |  |  |

| Dr |  | Bank |  |  |  |  | <b>B6</b> C |  |  |  |
|----|--|------|--|--|--|--|-------------|--|--|--|
|    |  |      |  |  |  |  |             |  |  |  |
|    |  |      |  |  |  |  |             |  |  |  |
|    |  |      |  |  |  |  |             |  |  |  |
|    |  |      |  |  |  |  |             |  |  |  |
|    |  |      |  |  |  |  |             |  |  |  |

#### NOMINAL SECTION

| Dr |  |  |  | ( | Income |  | N1 |  |  |  |
|----|--|--|--|---|--------|--|----|--|--|--|
|    |  |  |  |   |        |  |    |  |  |  |
|    |  |  |  |   |        |  |    |  |  |  |