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# Double Entry Bookkeeping Exam Questions and Answers

**Double entry accounting - ANSWER-**A method of bookkeeping which records each financial transaction twice using debits and credits.

**Double entry bookkeeping system - ANSWER-**A method of bookkeeping that reflects the dual nature of each transaction as it affects the business.

**Ledger - ANSWER-**A book in which entries posted from the journals are re-organized into accounts.

**Journal - ANSWER-**A book or set of books where your transactions are first entered.

**Journal entries - ANSWER-**A term used to describe the transactions recorded in a journal.

**T Account - ANSWER-**A particular method of displaying an account where the debits and associated information are shown on the left, and credits and associated information on the right.

**Trial Balance - ANSWER-**A statement showing all the accounts used in a business and their balances.

**Balance B/D - ANSWER-**The balance brought down as opening balance of a ledger pulled from previous accounting period.

**Balance C/D - ANSWER-**The balance carried down as the closing balance of a ledger pushed to the next accounting period.

**Debit Balance - ANSWER-**If Debit side > Credit side

**Credit Balance - ANSWER-**If Credit side > Debit side

**Debit - ANSWER-**An accounting entry that either increases an asset or expense account, or decreases a liability or equity account. It is positioned to the left in an accounting entry.

**Credit - ANSWER-**An accounting entry that either increases a liability or equity account, or decreases an asset or expense account. It is positioned to the right in an accounting entry.

**Business transactions - ANSWER-**The events that have a monetary impact on the financial statements of an organization

# Keeping Exam Questions And Answers

**A Gutmann**



**Keeping Exam Questions And Answers :**

## Whispering the Secrets of Language: An Mental Journey through **Keeping Exam Questions And Answers**

In a digitally-driven earth wherever displays reign supreme and immediate transmission drowns out the subtleties of language, the profound secrets and psychological nuances hidden within words often move unheard. However, set within the pages of **Keeping Exam Questions And Answers** a captivating literary prize pulsing with raw feelings, lies a fantastic quest waiting to be undertaken. Written by a skilled wordsmith, that charming opus encourages viewers on an introspective journey, softly unraveling the veiled truths and profound influence resonating within the very cloth of every word. Within the psychological depths with this touching review, we can embark upon a genuine exploration of the book is primary themes, dissect their captivating publishing fashion, and succumb to the effective resonance it evokes heavy within the recesses of readers hearts.

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