



# GRADE 9 ACCOUNTING TERM 1 TEST

MARKS: 50

TIME: 1 HOUR

## SECTION A

### QUESTION 1

1.1.1 Several options are given as possible answers to the following questions. Choose the answer and write only the letter (A-D) next to the question numbers (1.1.1 to 1.1.5) in the ANSWER BOOK, e.g. 1.1.1 D.

1.1.1 Sales will be recorded on the ... side of the trial balance.

- A. left
- B. credit
- C. right
- D. debit

1.1.2 Buy new equipment, R10 000 from New Market Trading.

- A. Assets increase with R10 000
- B. Assets decrease with R10 000
- C. Owners Equity increase with R10 000
- D. Assets will increase and decrease with R10 000

1.1.3 Which financial statement reports a company's revenues and expenses over a specific period?

- A. ORJ
- B. OFJ
- C. Balance sheet
- D. Income statement

1.1.4 Which of the following is a current asset?

- A. Land and buildings
- B. Loans
- C. Debtors
- D. Sales

1.1.5 What is the accounting equation?

- A. Assets = Owners Equity - Liability
- B. Assets + Owners Equity = Liability
- C. Assets + Owners Equity = Liability
- D. Assets + Owners Equity - Liability

(5 x 1) (5)

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Sessional Papers Great Britain. Parliament. House of Commons, 1967      Public Accounts for the Fiscal Year Ended ..., 1920      Parliamentary Papers Great Britain. Parliament. House of Commons, 1894      **American Public School Finance** William A. Owings, Leslie S. Kaplan, 2025-09-29 Designed for aspiring school leaders this fully updated fourth edition presents the realities of school finance policy and issues as well as the tools for formulating and managing school budgets In an era of dwindling fiscal support for public schools increasing federal mandates and additional local budget requirements educational leaders must be able to articulate sound finance theory and application The authors move beyond coverage found in other texts by providing critical analysis and unique chapters on misconceptions about school finance fiscal capacity fiscal effort adequacy and efficiency demographic issues districts strategic plans role in budgeting and spending and student achievement Examining local state and federal education spending this text gives readers the foundation to understand school finance and knowledgeably educate colleagues parents and other stakeholders about its big picture issues facts and trends The fourth edition of American Public School Finance helps educational leaders at all stages of their careers become informed advocates for education finance practice and reform New in this edition Updated discussion of school choice the pandemic s impact on student enrollment funding and learning challenges to the structure of school finance and equity implications of school funding Refreshed case studies focus questions and chapter assignments Updated online supplemental resources including PowerPoint slides and other additional chapter resources accessible at [www.routledge.com/cw/owings](http://www.routledge.com/cw/owings)

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