



# 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. ORU
- B. OPJ
- 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  $\times$  Liability
- D. Assets  $\neq$  Owners' Equity  $\cdot$  Liability

(5 x 1)=5

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**Victor M. Corman**

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