



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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web sep 21 2021 mount rainier is a pacific coast gem of a national park and visitors don t need to summit its mountain peak in order to appreciate its beauty its common knowledge that the pacific northwest is wet very wet fittingly it is also home to mount rainer national park that includes all of mount rainier an imposing stratovolcano