

Grade 9 - Accounting equation: CRJ, CPJ, DJ, DAJ

Show the effect of the following transactions on the elements of the accounting equation in the table provided below.
The business uses a mark-up of 50% on cost.

Transactions:

1. The owner increased her capital contribution by R300 000 with a direct deposit into the current bank account of the enterprise.
2. Issued an EFT (no.150) to ABC Traders for the purchase of inventory, R5 900.
3. Cash sales according to the cash register roll was R9 600.
4. Credit sales of merchandise, R8 300.
5. Goods returned by a debtor, R1 200.

No.	Journal	Source document	Account debited	Account credited	Assets	OE	L
1							
2							
3							
4							

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