



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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Table of Contents Accounting Grade1past Papers And Exemplar24

1. Understanding the eBook Accounting Grade1past Papers And Exemplar24
 - The Rise of Digital Reading Accounting Grade1past Papers And Exemplar24
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Grade1past Papers And Exemplar24
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting Grade1past Papers And Exemplar24
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Grade1past Papers And Exemplar24
 - Personalized Recommendations
 - Accounting Grade1past Papers And Exemplar24 User Reviews and Ratings
 - Accounting Grade1past Papers And Exemplar24 and Bestseller Lists
5. Accessing Accounting Grade1past Papers And Exemplar24 Free and Paid eBooks

- Accounting Grade1past Papers And Exemplar24 Public Domain eBooks
 - Accounting Grade1past Papers And Exemplar24 eBook Subscription Services
 - Accounting Grade1past Papers And Exemplar24 Budget-Friendly Options
6. Navigating Accounting Grade1past Papers And Exemplar24 eBook Formats
- ePub, PDF, MOBI, and More
 - Accounting Grade1past Papers And Exemplar24 Compatibility with Devices
 - Accounting Grade1past Papers And Exemplar24 Enhanced eBook Features
7. Enhancing Your Reading Experience
- Adjustable Fonts and Text Sizes of Accounting Grade1past Papers And Exemplar24
 - Highlighting and Note-Taking Accounting Grade1past Papers And Exemplar24
 - Interactive Elements Accounting Grade1past Papers And Exemplar24
8. Staying Engaged with Accounting Grade1past Papers And Exemplar24
- Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Grade1past Papers And Exemplar24
9. Balancing eBooks and Physical Books Accounting Grade1past Papers And Exemplar24
- Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Grade1past Papers And Exemplar24
10. Overcoming Reading Challenges
- Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting Grade1past Papers And Exemplar24
- Setting Reading Goals Accounting Grade1past Papers And Exemplar24
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting Grade1past Papers And Exemplar24
- Fact-Checking eBook Content of Accounting Grade1past Papers And Exemplar24
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
- Utilizing eBooks for Skill Development

- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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