



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. $\text{Assets} = \text{Owners Equity} - \text{Liability}$
- B. $\text{Assets} = \text{Owners Equity} + \text{Liability}$
- C. $\text{Assets} = \text{Owners Equity} \times \text{Liability}$
- D. $\text{Assets} = \text{Owners Equity} \div \text{Liability}$

(5 x 1) (5)

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Kathleen Armour



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Table of Contents Ems And Accounting Question Paper 26 March 2014 In Grade9

1. Understanding the eBook Ems And Accounting Question Paper 26 March 2014 In Grade9
 - The Rise of Digital Reading Ems And Accounting Question Paper 26 March 2014 In Grade9
 - Advantages of eBooks Over Traditional Books
2. Identifying Ems And Accounting Question Paper 26 March 2014 In Grade9
 - 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 Ems And Accounting Question Paper 26 March 2014 In Grade9
 - User-Friendly Interface
4. Exploring eBook Recommendations from Ems And Accounting Question Paper 26 March 2014 In Grade9
 - Personalized Recommendations

- Ems And Accounting Question Paper 26 March 2014 In Grade9 User Reviews and Ratings
- Ems And Accounting Question Paper 26 March 2014 In Grade9 and Bestseller Lists
- 5. Accessing Ems And Accounting Question Paper 26 March 2014 In Grade9 Free and Paid eBooks
 - Ems And Accounting Question Paper 26 March 2014 In Grade9 Public Domain eBooks
 - Ems And Accounting Question Paper 26 March 2014 In Grade9 eBook Subscription Services
 - Ems And Accounting Question Paper 26 March 2014 In Grade9 Budget-Friendly Options
- 6. Navigating Ems And Accounting Question Paper 26 March 2014 In Grade9 eBook Formats
 - ePub, PDF, MOBI, and More
 - Ems And Accounting Question Paper 26 March 2014 In Grade9 Compatibility with Devices
 - Ems And Accounting Question Paper 26 March 2014 In Grade9 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Ems And Accounting Question Paper 26 March 2014 In Grade9
 - Highlighting and Note-Taking Ems And Accounting Question Paper 26 March 2014 In Grade9
 - Interactive Elements Ems And Accounting Question Paper 26 March 2014 In Grade9
- 8. Staying Engaged with Ems And Accounting Question Paper 26 March 2014 In Grade9
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Ems And Accounting Question Paper 26 March 2014 In Grade9
- 9. Balancing eBooks and Physical Books Ems And Accounting Question Paper 26 March 2014 In Grade9
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Ems And Accounting Question Paper 26 March 2014 In Grade9
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Ems And Accounting Question Paper 26 March 2014 In Grade9
 - Setting Reading Goals Ems And Accounting Question Paper 26 March 2014 In Grade9
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Ems And Accounting Question Paper 26 March 2014 In Grade9
 - Fact-Checking eBook Content of Ems And Accounting Question Paper 26 March 2014 In Grade9

- 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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