

## QUESTION 1

Various options are provided as possible answers for the following questions. Choose the correct answer and write the letter (A-D) next to the question number (1.1.1 – 1.1.5).

- 1.1.1 In the accounting equation  $\text{Assets} = \text{Owner's Equity} + \text{Liabilities}$ , which component represents the owner's investment in the business?
- A. Assets
  - B. Owners Equity
  - C. Liabilities
  - D. Capital
- 1.1.2 Which of the following is an example of a long-term liability?
- A. Rent
  - B. Loan
  - C. Wages
  - D. Water and Electricity
- 1.1.3 What is the result of increasing a business's income while keeping expenses constant?
- A. ~~Decrease in profit~~
  - B. ~~Decrease in cost~~
  - C. ~~Nothing goes up or down~~
  - D. ~~Decrease in owner's equity~~
- 1.1.4 Which financial statement helps you determine the profit or loss of a business?
- A. ~~Balance Sheet Statement~~
  - B. ~~Income Statement~~
  - C. ~~Cost of Sales Statement~~
  - D. ~~Expense Statement~~
- 1.1.5 What type of account is "Stationary" in accounting?
- A. ~~Revenue~~
  - B. ~~Expense~~
  - C. ~~Asset~~
  - D. ~~Liability~~

(10)

## ANSWERS

1.1.1	
1.1.2	
1.1.3	
1.1.4	
1.1.5	

- 1.2 Write the correct transaction next to the relevant source document. Write only the letter (A-E) next to the question number (1.2.1 – 1.2.5) on your false paper.

COLUMN A		COLUMN B	
1.2.1	<del>Receipt</del>	A	Stock
1.2.2	<del>Invoice</del>	B	Used when a business receives money from a customer
1.2.3	<del>Statement of Financial Position</del>	C	Income for the business
1.2.4	<del>Receipt</del>	D	Used to record all sales transactions
1.2.5	<del>Statement of Financial Position</del>	E	Summarizes a business's bank transactions and balances

(10)

## ANSWERS

1.2.1	
1.2.2	
1.2.3	
1.2.4	
1.2.5	

TOTAL QUESTION 1: 10 MARKS

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**S Marginson**



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