



# 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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### **Table of Contents Ems And Accounting Question Paper 2march 2in Grade9**

1. Understanding the eBook Ems And Accounting Question Paper 2march 2in Grade9
  - The Rise of Digital Reading Ems And Accounting Question Paper 2march 2in Grade9
  - Advantages of eBooks Over Traditional Books
2. Identifying Ems And Accounting Question Paper 2march 2in 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 2march 2in Grade9
  - User-Friendly Interface
4. Exploring eBook Recommendations from Ems And Accounting Question Paper 2march 2in Grade9
  - Personalized Recommendations
  - Ems And Accounting Question Paper 2march 2in Grade9 User Reviews and Ratings
  - Ems And Accounting Question Paper 2march 2in Grade9 and Bestseller Lists
5. Accessing Ems And Accounting Question Paper 2march 2in Grade9 Free and Paid eBooks
  - Ems And Accounting Question Paper 2march 2in Grade9 Public Domain eBooks
  - Ems And Accounting Question Paper 2march 2in Grade9 eBook Subscription Services

- Ems And Accounting Question Paper 2march 2in Grade9 Budget-Friendly Options
- 6. Navigating Ems And Accounting Question Paper 2march 2in Grade9 eBook Formats
  - ePub, PDF, MOBI, and More
  - Ems And Accounting Question Paper 2march 2in Grade9 Compatibility with Devices
  - Ems And Accounting Question Paper 2march 2in Grade9 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Ems And Accounting Question Paper 2march 2in Grade9
  - Highlighting and Note-Taking Ems And Accounting Question Paper 2march 2in Grade9
  - Interactive Elements Ems And Accounting Question Paper 2march 2in Grade9
- 8. Staying Engaged with Ems And Accounting Question Paper 2march 2in Grade9
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Ems And Accounting Question Paper 2march 2in Grade9
- 9. Balancing eBooks and Physical Books Ems And Accounting Question Paper 2march 2in Grade9
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Ems And Accounting Question Paper 2march 2in 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 2march 2in Grade9
  - Setting Reading Goals Ems And Accounting Question Paper 2march 2in Grade9
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Ems And Accounting Question Paper 2march 2in Grade9
  - Fact-Checking eBook Content of Ems And Accounting Question Paper 2march 2in 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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