

ECONOMIC AND MANAGEMENT SCIENCES
GRADE 9
CLASS TEST
TERM 2
TOTAL: 50
MEMORANDUM

SECTION A

Question 1.1:

Match the description in column B to the term in column A. Choose the correct answer and write only the letter (A - D) next to the question number (1.1 – 1.10) on the ANSWER BOOK

COLUMN A	COLUMN B	ANSWER
1.1.1 Debtor	A. An act aimed at protecting consumers and producers and creating a fair credit marketplace in SA.	1.1.1 – C ✓
1.1.2 Debtors Journal	B. An agreement in which a buyer receives something of value now and agrees to repay the seller at a later date.	1.1.2 – D ✓
1.1.3 Credit Sales	C. An individual or business that owes debt to another individual or business.	1.1.3 – B ✓
1.1.4 Debtors Allowances Journal	D. A subsidiary journal in which merchandise sold on credit is recorded from credit sales invoices.	1.1.4 – F ✓
1.1.5 National Credit Act	E. Cash Payments Journal	1.1.5 – A ✓
	F. A book of first entry in which merchandise sold on credit and returned by buyers are recorded.	
	G. A body also responsible for educating consumers about their rights	

[5]

Question 1.2 – Journals

Cash Receipts Journal of Ndlela Stores for April 2014							CRJ 5		
Doc No.	Day	Details	Analysis of Receipts	Bank	Sales	Debtors Control	Sundry Accounts		
							Fol	Amount	Details
R23	12	D. Mansingh	2 650 ✓	2 650 ✓		2 650 ✓			
R24	26	G. Freedom	3 000 ✓	3 000 ✓		3 000 ✓			

(6)

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Table of Contents Grade Ems Exam Papers 24

1. Understanding the eBook Grade Ems Exam Papers 24
 - The Rise of Digital Reading Grade Ems Exam Papers 24
 - Advantages of eBooks Over Traditional Books
2. Identifying Grade Ems Exam Papers 24
 - 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 Grade Ems Exam Papers 24
 - User-Friendly Interface
4. Exploring eBook Recommendations from Grade Ems Exam Papers 24
 - Personalized Recommendations
 - Grade Ems Exam Papers 24 User Reviews and Ratings
 - Grade Ems Exam Papers 24 and Bestseller Lists

-
5. Accessing Grade Ems Exam Papers 24 Free and Paid eBooks
 - Grade Ems Exam Papers 24 Public Domain eBooks
 - Grade Ems Exam Papers 24 eBook Subscription Services
 - Grade Ems Exam Papers 24 Budget-Friendly Options
 6. Navigating Grade Ems Exam Papers 24 eBook Formats
 - ePub, PDF, MOBI, and More
 - Grade Ems Exam Papers 24 Compatibility with Devices
 - Grade Ems Exam Papers 24 Enhanced eBook Features
 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Grade Ems Exam Papers 24
 - Highlighting and Note-Taking Grade Ems Exam Papers 24
 - Interactive Elements Grade Ems Exam Papers 24
 8. Staying Engaged with Grade Ems Exam Papers 24
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Grade Ems Exam Papers 24
 9. Balancing eBooks and Physical Books Grade Ems Exam Papers 24
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Grade Ems Exam Papers 24
 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
 11. Cultivating a Reading Routine Grade Ems Exam Papers 24
 - Setting Reading Goals Grade Ems Exam Papers 24
 - Carving Out Dedicated Reading Time
 12. Sourcing Reliable Information of Grade Ems Exam Papers 24
 - Fact-Checking eBook Content of Grade Ems Exam Papers 24
 - 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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