



## Accounting Concepts

**Question 1:** Select the correct answer from the options given:

(10)

1.1 \_\_\_\_\_ is an example of an asset.

- A** Capital                      **B** Equipment                      **C** Drawings                      **D** Telephone

1.2 Money received from sales is called:

- A** Income                      **B** Capital                      **C** Owner's Equity                      **D** Profit

1.3 A hair salon sells shampoo and products to their clients. This is an example of:

- A** Equipment                      **B** Consumables                      **C** Trading stock                      **D** Products

1.4 A hair salon uses shampoo and products while styling customers' hair. This is an example of:

- A** Equipment                      **B** Consumables                      **C** Trading stock                      **D** Products

1.5 Cash paid for vehicles will affect which side of the accounting equation?

- A** Assets                      **B** Loans and Owner's Equity  
**C** Loans and Owner's Equity                      **D** Assets and Loans

1.6 The business receives a loan from a bank to buy a new delivery truck. Which parts of the accounting equation will be affected?

- A** Assets                      **B** Assets and Owner's Equity  
**C** Loans and Owner's Equity                      **D** Loans and Assets

1.7 When the owner pays his electricity telephone account, which part of the accounting equation will be affected?

- A** Assets                      **B** Assets and Owner's Equity  
**C** Loans and Owner's Equity                      **D** Loans and Assets

1.8 Which of the following are all examples of expenses:

- A** Telephone, electricity and stationery  
**B** Equipment, telephone and stationery  
**C** Stationery, other consumables and telephone

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**Wolfgang Guggemos**



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