

Question 5: Refer to the accounting equation to answer the following questions: [17]

- 5.1 If the owner invested R120 000 in a business and R67 500 is borrowed, what is the value of the business' assets? (2)
- 5.2 If a business has an equity of R128 000 and assets worth R225 000, what is the value of the business' liabilities? (2)
- 5.3 Use the information below to determine the value of the business' equity. (3)

Information:

Capital

Drawings

Profit for the year

R376 000

R168 000

- 5.4 Use the information below to determine the value of the business' equity. Calculate the net profit or loss for the business. Complete the following workings and state whether the business made a profit or a loss during the period. (10)

Bank	R168 000	Rent income	R 32 000
Capital	R60 000	Wages	R 80 000
Current income	R 300 000	Drawings	R 36 000
Drawings	R 100 000	Insurance	R500 000
Insurance			R 20 000

Question 6: Study the information extracted from the accounting records of Chris's business and complete the table in the answer book. [24]



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Table of Contents Memorandum Of Accounting 2013 Mid Year Exam

1. Understanding the eBook Memorandum Of Accounting 2013 Mid Year Exam
 - The Rise of Digital Reading Memorandum Of Accounting 2013 Mid Year Exam
 - Advantages of eBooks Over Traditional Books
2. Identifying Memorandum Of Accounting 2013 Mid Year Exam
 - 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 Memorandum Of Accounting 2013 Mid Year Exam
 - User-Friendly Interface
4. Exploring eBook Recommendations from Memorandum Of Accounting 2013 Mid Year Exam
 - Personalized Recommendations
 - Memorandum Of Accounting 2013 Mid Year Exam User Reviews and Ratings
 - Memorandum Of Accounting 2013 Mid Year Exam and Bestseller Lists
5. Accessing Memorandum Of Accounting 2013 Mid Year Exam Free and Paid eBooks
 - Memorandum Of Accounting 2013 Mid Year Exam Public Domain eBooks
 - Memorandum Of Accounting 2013 Mid Year Exam eBook Subscription Services
 - Memorandum Of Accounting 2013 Mid Year Exam Budget-Friendly Options

6. Navigating Memorandum Of Accounting 2013 Mid Year Exam eBook Formats
 - ePub, PDF, MOBI, and More
 - Memorandum Of Accounting 2013 Mid Year Exam Compatibility with Devices
 - Memorandum Of Accounting 2013 Mid Year Exam Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Memorandum Of Accounting 2013 Mid Year Exam
 - Highlighting and Note-Taking Memorandum Of Accounting 2013 Mid Year Exam
 - Interactive Elements Memorandum Of Accounting 2013 Mid Year Exam
8. Staying Engaged with Memorandum Of Accounting 2013 Mid Year Exam
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Memorandum Of Accounting 2013 Mid Year Exam
9. Balancing eBooks and Physical Books Memorandum Of Accounting 2013 Mid Year Exam
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Memorandum Of Accounting 2013 Mid Year Exam
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Memorandum Of Accounting 2013 Mid Year Exam
 - Setting Reading Goals Memorandum Of Accounting 2013 Mid Year Exam
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Memorandum Of Accounting 2013 Mid Year Exam
 - Fact-Checking eBook Content of Memorandum Of Accounting 2013 Mid Year Exam
 - 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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