

Grade 10 Accounting

Accounting Equation

Term 1 / Exam

No	Debit	Credit	Amount
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

QUESTION 1

(23 Marks, 14 Minute)

ANALYSIS OF TRANSACTIONS

You are provided with information relating to Gubanya Stores a business owned by Sibusiso Phisofo for the month of February 2017.

REQUIRED:

Analyse the following transactions according to the columns provided. Assume that the bank balance is favourable at all times. The business uses a mark-up of 70% on cost. Include the effect on the accounting equation by (+) for increase, (-) for decrease and (0) for no entry.

General Ledger				Accounting Equation		
No.	Account	Amount	Amount	A	O	L

Transactions:

- The owner Sibusiso took goods with a selling price of R 5 100, for personal use.
- Settlement of account of R 400 to the bank.
- The entry on the CPU was R 120 interest on current account.
- Purchased merchandise on credit from Atlanta Traders for R10 700 subject to a trade discount of 10%.

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