

## QUESTION 1

Various options are provided as possible answers for the following questions. Choose the correct answer and write the letter (A-D) next to the question number (1.1.1 – 1.1.5).

- 1.1.1 In the accounting equation  $\text{Assets} = \text{Owner's Equity} + \text{Liabilities}$ , which component represents the owner's investment in the business?
- Assets
  - Owner's Equity
  - Liabilities
  - Capital
- 1.1.2 Which of the following is an example of a long-term liability?
- Rent
  - Loan
  - Wages
  - Water and Electricity
- 1.1.3 What is the result of increasing a business's income while keeping expenses constant?
- ~~Decreased net profit~~
  - ~~Increased profit~~
  - ~~Net loss/gross profit~~
  - ~~Decreased owner's equity~~
- 1.1.4 Which financial statement helps you determine the profit or loss of a business?
- ~~Balance sheet statement~~
  - ~~Income statement~~
  - ~~Cost of Sales Statement~~
  - ~~Income statement~~
- 1.1.5 What type of account is "Stationary" in accounting?
- ~~Revenue~~
  - ~~Expense~~
  - ~~Asset~~
  - ~~Liability~~

(10)

## ANSWERS

|       |  |
|-------|--|
| 1.1.1 |  |
| 1.1.2 |  |
| 1.1.3 |  |
| 1.1.4 |  |
| 1.1.5 |  |

- 1.2 Write the correct transaction next to the relevant source document. Write only the letter (A-E) next to the question number (1.2.1 – 1.2.5) on your false paper.

| COLUMN A |                                            | COLUMN B |                                                        |
|----------|--------------------------------------------|----------|--------------------------------------------------------|
| 1.2.1    | <del>Receipt</del>                         | A        | Stock                                                  |
| 1.2.2    | <del>Invoice</del>                         | B        | Used when a business receives money from a customer    |
| 1.2.3    | <del>Statement of Financial Position</del> | C        | Income for the business                                |
| 1.2.4    | <del>Receipt</del>                         | D        | Used to record all sales transactions                  |
| 1.2.5    | <del>Statement of Financial Position</del> | E        | Summarizes a business's bank transactions and balances |

(10)

## ANSWERS

|       |  |
|-------|--|
| 1.2.1 |  |
| 1.2.2 |  |
| 1.2.3 |  |
| 1.2.4 |  |
| 1.2.5 |  |

TOTAL QUESTION 1: 10 MARKS

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**Puja Mehta**



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