

# GRADE 8 ACCOUNTING TERM 1 TEST

MARKS: 50

TIME: 1 HOUR

## SECTION A QUESTION 1

1.1.1 Several options are given as possible answers to the following questions. Choose the answer and write only the letter (A-D) next to the question numbers (1.1.1 to 1.1.5) in the ANSWER BOOK, e.g. 1.1.1 B.

1.1.1 The only reason a person starts a business is to make a profit. This refers to the...

- A. hard work
- B. profit motive
- C. business entity
- D. transactions

1.1.2 Which one of the following definitions describes debtors?

- A. Persons or businesses to whom we owe money
- B. The money the business has in the bank
- C. Persons or companies who owe our company money
- D. Assets of the business

1.1.3 Which one of the following items would be considered a financial asset for the business?

- A. fixed deposit
- B. loan
- C. owner's equity
- D. cash float

1.1.4 "Overdraft" can be described as...

- A. money that the company has saved in their account
- B. the company can withdraw more money than is available in their account
- C. money paid to the bank for using the account
- D. an account where many different transactions happen

1.1.5 Which one of the following equations represents the accounting equation.

- A. Assets = Income + Expenses
- B. Assets = Owner's Equity + Liabilities
- C. Owner's Equity = Assets + Income
- D. Liabilities + Owner's Equity = Income + Expenses

(3 x 2) (10)

# March Accounting Paper For Grade 1

**United States. General Accounting  
Office**

A red circular graphic with a gradient, appearing as a partial circle or a thick arc, located to the right of the text box.

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