



GRADE 9 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 D.

1.1.1 Sales will be recorded on the ... side of the trial balance.

- A. left
- B. credit
- C. right
- D. debit

1.1.2 Buy new equipment, R10 000 from New Market Trading.

- A. Assets increase with R10 000
- B. Assets decrease with R10 000
- C. Owners Equity increase with R10 000
- D. Assets will increase and decrease with R10 000

1.1.3 Which financial statement reports a company's revenues and expenses over a specific period?

- A. ORJ
- B. OFJ
- C. Balance sheet
- D. Income statement

1.1.4 Which of the following is a current asset?

- A. Land and buildings
- B. Loans
- C. Debtors
- D. Sales

1.1.5 What is the accounting equation?

- A. Assets = Owners Equity - Liability
- B. Assets + Owners Equity = Liability
- C. Assets + Owners Equity \times Liability
- D. Assets + Owners Equity - Liability

(5 x 1) (5)

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Table of Contents Accounting March Grade 1question Paper 2caps

1. Understanding the eBook Accounting March Grade 1question Paper 2caps
 - The Rise of Digital Reading Accounting March Grade 1question Paper 2caps
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting March Grade 1question Paper 2caps
 - 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 Accounting March Grade 1question Paper 2caps
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting March Grade 1question Paper 2caps
 - Personalized Recommendations
 - Accounting March Grade 1question Paper 2caps User Reviews and Ratings
 - Accounting March Grade 1question Paper 2caps and Bestseller Lists

5. Accessing Accounting March Grade 1question Paper 2caps Free and Paid eBooks
 - Accounting March Grade 1question Paper 2caps Public Domain eBooks
 - Accounting March Grade 1question Paper 2caps eBook Subscription Services
 - Accounting March Grade 1question Paper 2caps Budget-Friendly Options
6. Navigating Accounting March Grade 1question Paper 2caps eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting March Grade 1question Paper 2caps Compatibility with Devices
 - Accounting March Grade 1question Paper 2caps Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting March Grade 1question Paper 2caps
 - Highlighting and Note-Taking Accounting March Grade 1question Paper 2caps
 - Interactive Elements Accounting March Grade 1question Paper 2caps
8. Staying Engaged with Accounting March Grade 1question Paper 2caps
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting March Grade 1question Paper 2caps
9. Balancing eBooks and Physical Books Accounting March Grade 1question Paper 2caps
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting March Grade 1question Paper 2caps
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting March Grade 1question Paper 2caps
 - Setting Reading Goals Accounting March Grade 1question Paper 2caps
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting March Grade 1question Paper 2caps
 - Fact-Checking eBook Content of Accounting March Grade 1question Paper 2caps
 - 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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