



L I M P O P O
 PROVINCIAL GOVERNMENT
 REPUBLIC OF SOUTH AFRICA
 DEPARTMENT OF
EDUCATION

ECONOMIC AND MANAGEMENT SCIENCES

GRADE: 09

MEMORANDUM FOR CONTROLLED TEST NO.1 DATE: MARCH 2023

Question 1 (05)

1.1.

1.1.1. C ③

1.1.2. A ③

1.1.3. D ③

(03)

1.2.

1.2.1. Assets are possessions of the business. ③

1.2.2. Income is the money received by the business. ③

(02)

Question 2. Accounting equation (16)

No	Account debited	Account credited	Assets =	Owner's equity	+ Liabilities
1.	Equipment③	Bank ③	+ 21 670 ③ -21 670 ③		
2.	Bank ③	Rent income ③	+ 3 200 ③	+ 3 200 ③	
3.	Bank ③	Sales ③	+ 5 700 ③	+ 5 700 ③	
	Cost of sales ③	Trading inventory ③	-2 450 ③	-2 450 ③	

(16)

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Yijin Wang



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