

**MAZ International School**  
**Term 3- Mid Term Examination**  
**Accounting – Form 3**

**Name:** .....

**Date:** 08-02-23

**Time Allowed:** 1 hr 10 mins

**Total Marks: 50**

**1. Chose the correct option and write your answer on the test pad.**

- a) Fatima required additional finance for her business and borrowed funds from Ali. This was deposited into the business bank account. How should Fatima record this? (1)

	account to be debited	account to be credited
<b>A</b>	bank	Ali (loan)
<b>B</b>	bank	Ali (trade payable)
<b>C</b>	Ali (loan)	bank
<b>D</b>	Ali (trade payable)	bank

- b) On 1 March, a business owed its suppliers \$9500. During March, the following transactions took place.

	\$
goods purchased on credit	10 000
goods returned to suppliers	200
cheques paid to suppliers	8 900
cash discounts received	100

How much did the business owe its suppliers on 31 March? (1)

- A** \$800      **B** \$1000      **C** \$10 300      **D** \$10 500

- c) Which item should be treated as capital expenditure? (1)

- A** cost of repairing office premises      **B** the cost of building an office extension  
**C** the cost of repairing office equipment      **D** the purchase of a new computer for resale

# Abe Introduction To Accounting Past Paper 2012

**Jianjun Gao**



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## **Table of Contents Abe Introduction To Accounting Past Paper 2012**

1. Understanding the eBook Abe Introduction To Accounting Past Paper 2012
  - The Rise of Digital Reading Abe Introduction To Accounting Past Paper 2012
  - Advantages of eBooks Over Traditional Books
2. Identifying Abe Introduction To Accounting Past Paper 2012
  - 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 Abe Introduction To Accounting Past Paper 2012
  - User-Friendly Interface

4. Exploring eBook Recommendations from Abe Introduction To Accounting Past Paper 2012
  - Personalized Recommendations
  - Abe Introduction To Accounting Past Paper 2012 User Reviews and Ratings
  - Abe Introduction To Accounting Past Paper 2012 and Bestseller Lists
5. Accessing Abe Introduction To Accounting Past Paper 2012 Free and Paid eBooks
  - Abe Introduction To Accounting Past Paper 2012 Public Domain eBooks
  - Abe Introduction To Accounting Past Paper 2012 eBook Subscription Services
  - Abe Introduction To Accounting Past Paper 2012 Budget-Friendly Options
6. Navigating Abe Introduction To Accounting Past Paper 2012 eBook Formats
  - ePub, PDF, MOBI, and More
  - Abe Introduction To Accounting Past Paper 2012 Compatibility with Devices
  - Abe Introduction To Accounting Past Paper 2012 Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Abe Introduction To Accounting Past Paper 2012
  - Highlighting and Note-Taking Abe Introduction To Accounting Past Paper 2012
  - Interactive Elements Abe Introduction To Accounting Past Paper 2012
8. Staying Engaged with Abe Introduction To Accounting Past Paper 2012
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Abe Introduction To Accounting Past Paper 2012
9. Balancing eBooks and Physical Books Abe Introduction To Accounting Past Paper 2012
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Abe Introduction To Accounting Past Paper 2012
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Abe Introduction To Accounting Past Paper 2012
  - Setting Reading Goals Abe Introduction To Accounting Past Paper 2012
  - Carving Out Dedicated Reading Time

12. Sourcing Reliable Information of Abe Introduction To Accounting Past Paper 2012
  - Fact-Checking eBook Content of Abe Introduction To Accounting Past Paper 2012
  - 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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