

Name:

1.3 Accounting equation

The following equation can be deduced from the accounting concepts:

$$\begin{aligned}\text{ASSETS} &= \text{OWNER'S EQUITY} + \text{LIABILITIES} \\ \text{OR} \\ \text{OWNER'S EQUITY} &= \text{ASSETS} - \text{LIABILITIES} \\ \text{OR} \\ \text{LIABILITIES} &= \text{ASSETS} - \text{OWNER'S EQUITY}\end{aligned}$$

Activity 2

Use the accounting equation to work out the missing amounts.

Nr.	A	O	L
1	R380 000	R?	R120 000
2	R?	R648 000	R240 000
3	R810 000	R520 000	R?
4	R?	R140 000	R60 000
5	R735 000	R?	R40 000
6	R450 000	R380 000	R?

Accounting Exercises With Answer

Michael Brown



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Table of Contents Accounting Exercises With Answer

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

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