

**Question 5:** Refer to the accounting equation to answer the following questions: [17]

- 5.1 If the owner invested R120 000 in a business and R67 500 is borrowed, what is the value of the business' assets? (2)
- 5.2 If a business has an equity of R128 000 and assets worth R225 000, what is the value of the business' liabilities? (2)
- 5.3 Use the information below to determine the value of the business' equity. (3)

**Information:**

Capital

Drawings

Profit for the year

R376 000

R168 000

- 5.4 Use the information below to determine the value of the business' equity. Calculate the net profit or loss for the business. Complete the following workings and state whether the business made a profit or a loss during the period. (10)

Bank	R168 000	Rent income	R 32 000
Capital	R60 000	Wages	R 20 000
Current income	R 100 000	Drawings	R500 000
Drawings	R 100 000	Insurance	R 20 000
Insurance			

**Question 6:** Study the information extracted from the accounting records of Chris's business and complete the table in the answer book. [24]



Study the information extracted from the accounting records of Chris's business and complete the table in the answer book.

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**Maria-Gabriella Baldarelli, Mara Del  
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