



Grade 10 Accounting

Term 2 - 2024

Question Paper

Total: 200 marks

Time: 2 ½ hours

Learner's name: _____ Gr. 10: _____

Instructions and information:

1. Answer ALL the questions in the ANSWER BOOK provided.
2. Show ALL your workings to earn share points.
3. You may use a non-programmable calculator.
4. You may use a dark pencil OR blue/black ink to answer the questions.
5. Where applicable round answer down to ONE decimal number.
6. Write neatly and legibly.

Topics covered in this test:

QUESTION	TOPICS	MARKS	MINUTES
1	GAAP PRINCIPLES AND ACCOUNTING EQUATION	30	20 min
2	SALARY SCALE, WAGES JOURNAL, ETHICS AND INTERNAL CONTROL	54	40 min
3	LEDGER ACCOUNTS, INTERNAL CONTROL AND ETHICS	50	40 min
4	DEBTORS RECONCILIATION AND DEBTORS LIST	30	20 min
5	BOOKKEEPING OF A SOLE TRADER	36	30 min
TOTAL		200	150 MIN

QUESTION 1: GAAP PRINCIPLES AND ACCOUNTING EQUATION

- 1.1 Match the GAAP Principles in COLUMN A with the correct explanations in COLUMN B. Write only the letter (A – F) next to the question number (1.1.1 – 1.1.5) in the ANSWER BOOK.

1.1.1	Historical Cost	A	The new equipment bought by TBO Machines are recorded at their original cost.
1.1.2	Prudence	B	Financial statements are drafted with a conservative approach.
1.1.3	Business Entity	C	Financial statements are formulated assuming the business's continuity into the future.
1.1.4	Going Concern	D	Transactions lacking significant impact on the financial outcomes of the business are omitted from recording when it involves monetary expenses.
1.1.5	Matching Principle	E	Profit Costs ensures that income and the expenses necessary to generate it are both documented within the corresponding accounting period.
		F	The owner's personal matters should be distinct from those of the business and maintained separately.

1.2 AquaArcadia

The given information relates to AquaArcadia for 30 June 2023.

REQUIRED:

1.2.1 Show effects of the following adjustments on the Accounting Equation.

ADJUSTMENTS:

- A. Sold goods for cash, R2100 (Cost of Sales R1440)
- B. C. Smit, a debtor, paid his full account of R7 100 by EFT 009 of R3000, discount allowed.
- C. N. Nkomo owes R1500 and was declared insolvent, his estate paid 75 cents in the rand, the rest must be written off as irrecoverable.

2014 Grade 10 Accounting June Exam Exemplar

Michael Hoelscher



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