



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.

Accounting Grade 10 June 2013 Memorandum

Richard S. Conley



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AR 71-32 07/01/2013 FORCE DEVELOPMENT AND DOCUMENTATION , Survival Ebooks Us Department Of Defense, www.survivalebooks.com, Department of Defense, Delene Kvasnicka, United States Government US Army, United States Army, Department of the Army, U. S. Army, Army, DOD, The United States Army, AR 71 32 07 01 2013 FORCE DEVELOPMENT AND DOCUMENTATION Survival Ebooks *Federal Register*, 2013-06 **NABARD Assistant Manager (Grade A & B) Prelims Exam | 10 Full-length Mock Tests (2000+ Solved Questions)** EduGorilla Prep Experts, 2022-08-03 Best Selling Book for NABARD Assistant Manager Exam with objective type questions as per the latest syllabus given by the NABARD Compare your performance with other students using Smart Answer Sheets in EduGorilla s NABARD Assistant Manager Exam Practice Kit NABARD Assistant Manager Exam Preparation Kit comes with 10 Mock Tests with the best quality content Increase your chances of selection by 14X NABARD Assistant Manager Exam Prep Kit comes with well structured and 100% detailed solutions for all the questions Clear exam with good grades using thoroughly Researched Content by experts **Accounting for Risk, Hedging and Complex Contracts** A. Rashad Abdel-Khalik, 2013-10-08 With the exponential growth in financial derivatives accounting standards setters have had to keep pace and devise new ways of accounting for transactions involving these instruments especially hedging activities Accounting for Risk Hedging and Complex Contracts addresses the essential elements of these developments exploring accounting as related to today s most relevant topics risk hedging insurance reinsurance and more The book begins by providing a basic foundation by discussing the concepts of risk risk types and measurement and risk management It then introduces readers to the nature and valuation of free standing options swaps forward and futures as well as of embedded derivatives Discussion and illustrations of the cash flow hedge and fair value hedge accounting treatments are offered in both single currency and multiple currency environments including hedging net investment in foreign operations The final chapter is devoted to the disclosure of financial instruments and hedging activities The combination of these topics makes the book a must have resource and reference in the field With discussions of the basic tools and instruments examinations of the related accounting and case studies to help students apply their knowledge this book is an essential self contained source for upper level undergraduate and masters accounting students looking develop an understanding of accounting for today s financial realities **Minerals Yearbook** Geological Survey, Interior Department, Mines Bureau, 2019-02-15 This volume covering metals and minerals contains chapters on approximately 90 commodities In addition this volume has chapters on mining and quarrying trends and on statistical surveying methods used by Minerals Information plus a statistical summary **Minerals Yearbook** Mines Bureau, Geological Survey, Interior Department, 2018-04-19 Minerals Yearbook 2014 V 3 Area Reports International Asia and the Pacific Volume III Area Reports International is published as four separate reports These regional reports contain the latest available minerals data on more than 180 foreign countries and discuss the importance of minerals

to the economies of these nations and the United States Each report begins with an overview of the region's mineral industries during the year It continues with individual country chapters that examine the mining refining processing and use of minerals in each country of the region and how each country's mineral industry relates to U S industry Most chapters include production tables and industry structure tables information about Government policies and programs that affect the country's mineral industry and an outlook section

Yesterday, Today, and Tomorrow Roslyn Arlin Mickelson, Stephen Samuel Smith, Amy Hawn Nelson, 2017-11-14 Yesterday Today and Tomorrow provides a compelling analysis of the forces and choices that have shaped the trend toward the resegregation of public schools By assembling a wide range of contributors historians sociologists economists and education scholars the editors provide a comprehensive view of a community's experience with desegregation and economic development Here we see resegregation through the lens of Charlotte North Carolina once a national model of successful desegregation and home of the landmark Swann desegregation case which gave rise to school busing This book recounts the last forty years of Charlotte's desegregation and resegregation putting education reform in political and economic context Within a decade of the Swann case the district had developed one of the nation's most successful desegregation plans measured by racial balance and improved academic outcomes for both black and white students However beginning in the 1990s this plan was gradually dismantled Today the level of resegregation in Charlotte has almost returned to what it was prior to 1971 At the core of Charlotte's story is the relationship between social structure and human agency with an emphasis on how yesterday's decisions and actions define today's choices

Bangladesh International Monetary Fund. Asia and Pacific Dept, 2013-06-05 Bangladesh has made substantial progress in strengthening macroeconomic conditions and structural policies Strong vigilance guided by adherence to programmed deficit targets is needed however The strengthening of debt management practices now under way will reinforce debt sustainability Restrained monetary policy has brought down inflationary pressures and supported the rebuilding of reserves and there is a need for regulatory reforms to address vulnerabilities in the banking system A comprehensive review of foreign exchange regulations would provide a firm guide to increase the attractiveness of Bangladesh to foreign direct investment FDI and portfolio investment flows

Fiscal Year 2013 Appendix, Budget of the U.S. Government, Presents detailed information on individual programs and appropriation accounts that constitute the budget Includes for each Government department and agency the text of proposed appropriations language budget schedules for each account new legislative proposals and explanations of the work to be performed and the funds needed and proposed general provisions applicable to the appropriations of entire agencies or groups of agencies NOTE NO FURTHER DISCOUNTS FOR ALREADY REDUCED SALE ITEMS

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than 180 foreign countries and discuss the importance of minerals to the economies of these nations and the United States Each report begins with an overview of the region s mineral industries during the year It continues with individual country chapters that examine the mining refining processing and use of minerals in each country of the region and how each country s mineral industry relates to U S industry Most chapters include production tables and industry structure tables information about Government policies and programs that affect the country s mineral industry and an outlook section

The Budget of the United States Government United States. Office of Management and Budget,2015 Budget of the United States Government United States. Office of Management and Budget,2014 **Appendix, Budget of the United**

States Government, Fy 2015 Executive Office Of The President,Office of Office of Management and Budget (U.S.),2014-04-15 Presents detailed information on individual programs and appropriation accounts that constitute the budget Includes for each Government department and agency the text of proposed appropriations language budget schedules for each account new legislative proposals and explanations of the work to be performed and the funds needed and proposed general provisions applicable to the appropriations of entire agencies or groups of agencies **Current Law Index** ,1996

Presidential Leadership and National Security Richard S. Conley,2017-10-31 This book assesses the foreign policy legacy of the Obama administration through the lens of national security and leadership Timely accessible chapters authored by leading scholars of presidential and international politics cover White House Cabinet relations Congress and War Powers challenges including the Iran nuclear deal ISIS and the closing of Guantanamo Bay drone strikes the New Cold War with Russia and the ways in which the Obama foreign policy legacy shaped the 2016 presidential election In particular the book explores the philosophical basis of counter terrorism strategy in the Obama administration and traces how precepts differed from the administration of George W Bush More generally the book contributes to an understanding of the distinctive interplay between the formal constitutional powers of the president and the use of informal executive powers in the quest for peace and security Finally the book surveys the challenges that Donald J Trump faces in the transition to the new presidential administration *Business Institutions and Behaviour in Australia* David Merrett,2013-10-18 This study of Australian

business institutions and practices places the rise of big business in Australia in a comparative context through a study of its 100 largest firms in the first six and a half decades of the 20th century Unlike many of the wealthy economies of the northern hemisphere Australia s lists of the 100 largest firms were dominated up to World War II by those from the resource and service industries The high levels of foreign direct investment in the resources and manufacturing industries is also highlighted Other chapters employ 21st century theories of the firm to explore business behaviour in more depth 75

Years Aloft: Royal Australian Air Force Air Training Corps: Australian Air Force Cadets, 1941-2016 Matthew Glozier,2015-12-03 This book celebrates 75 years of Air Force cadet activity in Australia 1941 2016 The organisation has had a tremendous impact upon the lives of tens of thousands of Australians over our 75 year history Since 1982 it has enhanced

the lives of young women as well as men The book begins in WWII with the need to pre train capable and committed keen
lads Over 30 000 Australian boys were air cadets 1941 1945 with almost 13 000 going on to active service in the war Air
Force cadets survived into peacetime to become an aviation focussed youth development organisation providing flying
training in a military atmosphere with the aim of inspiring cadets to join the RAAF There are currently over 8 000 Air Force
cadets and adult staff around Australia Aviation centred youth development in a RAAF service environment remains our
central focus Host Bibliographic Record for Boundwith Item Barcode 30112116676187 and Others ,2013 **Appendix,**
Budget of the United States Government, Fiscal Year 2016 Executive Office of the President,2015-02-02 Officially
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Fiscal Year Budget Appendix volume presents detailed financial information on individual programs Federal agencies and
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Table of Contents Accounting Grade 10 June 2013 Memorandum

1. Understanding the eBook Accounting Grade 10 June 2013 Memorandum
 - The Rise of Digital Reading Accounting Grade 10 June 2013 Memorandum
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Grade 10 June 2013 Memorandum
 - 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 Grade 10 June 2013 Memorandum
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Grade 10 June 2013 Memorandum
 - Personalized Recommendations

- Accounting Grade 10 June 2013 Memorandum User Reviews and Ratings
- Accounting Grade 10 June 2013 Memorandum and Bestseller Lists
- 5. Accessing Accounting Grade 10 June 2013 Memorandum Free and Paid eBooks
 - Accounting Grade 10 June 2013 Memorandum Public Domain eBooks
 - Accounting Grade 10 June 2013 Memorandum eBook Subscription Services
 - Accounting Grade 10 June 2013 Memorandum Budget-Friendly Options
- 6. Navigating Accounting Grade 10 June 2013 Memorandum eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Grade 10 June 2013 Memorandum Compatibility with Devices
 - Accounting Grade 10 June 2013 Memorandum Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Grade 10 June 2013 Memorandum
 - Highlighting and Note-Taking Accounting Grade 10 June 2013 Memorandum
 - Interactive Elements Accounting Grade 10 June 2013 Memorandum
- 8. Staying Engaged with Accounting Grade 10 June 2013 Memorandum
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Grade 10 June 2013 Memorandum
- 9. Balancing eBooks and Physical Books Accounting Grade 10 June 2013 Memorandum
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Grade 10 June 2013 Memorandum
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Accounting Grade 10 June 2013 Memorandum
 - Setting Reading Goals Accounting Grade 10 June 2013 Memorandum
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Accounting Grade 10 June 2013 Memorandum
 - Fact-Checking eBook Content of Accounting Grade 10 June 2013 Memorandum

- 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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