



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 Paper June Exams 2013

Mike Jess



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1. Understanding the eBook Accounting Grade 10 Paper June Exams 2013
 - The Rise of Digital Reading Accounting Grade 10 Paper June Exams 2013
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Grade 10 Paper June Exams 2013
 - 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 Paper June Exams 2013
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Grade 10 Paper June Exams 2013
 - Personalized Recommendations
 - Accounting Grade 10 Paper June Exams 2013 User Reviews and Ratings
 - Accounting Grade 10 Paper June Exams 2013 and Bestseller Lists
5. Accessing Accounting Grade 10 Paper June Exams 2013 Free and Paid eBooks
 - Accounting Grade 10 Paper June Exams 2013 Public Domain eBooks
 - Accounting Grade 10 Paper June Exams 2013 eBook Subscription Services
 - Accounting Grade 10 Paper June Exams 2013 Budget-Friendly Options

6. Navigating Accounting Grade 10 Paper June Exams 2013 eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Grade 10 Paper June Exams 2013 Compatibility with Devices
 - Accounting Grade 10 Paper June Exams 2013 Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Grade 10 Paper June Exams 2013
 - Highlighting and Note-Taking Accounting Grade 10 Paper June Exams 2013
 - Interactive Elements Accounting Grade 10 Paper June Exams 2013
8. Staying Engaged with Accounting Grade 10 Paper June Exams 2013
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Grade 10 Paper June Exams 2013
9. Balancing eBooks and Physical Books Accounting Grade 10 Paper June Exams 2013
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Grade 10 Paper June Exams 2013
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting Grade 10 Paper June Exams 2013
 - Setting Reading Goals Accounting Grade 10 Paper June Exams 2013
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting Grade 10 Paper June Exams 2013
 - Fact-Checking eBook Content of Accounting Grade 10 Paper June Exams 2013
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

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