



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

CO Houle



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Catalog of Federal Domestic Assistance ,2014 Identifies and describes specific government assistance opportunities such as loans grants counseling and procurement contracts available under many agencies and programs

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Code of Federal Regulations, Title 26, Internal Revenue, PT. 1 (Sections 1.61 to 1.169), Revised as of April 1, 2014 U S Office of the Federal Register,2014-08 The Code of Federal Regulations is a codification of the general and permanent rules published in the Federal Register by the Executive

departments and agencies of the United States Federal Government *Imaging in non-small cell lung cancer* Yiyan Liu, Georgios S. Limouris, 2023-04-19 **International Income Taxation** ,2002 **Electrical World** ,1937 **Bulletin of the Atomic Scientists** ,1995-09 **New Directions in Assessing Historical Thinking** Kadriye Ercikan, Peter Seixas, 2015-02-20 New technologies have radically transformed our relationship to information in general and to little bits of information in particular The assessment of history learning which for a century has valued those little bits as the centerpiece of its practice now faces not only an unprecedented glut but a disconnect with what is valued in history education More complex processes historical thinking historical consciousness or historical sense making demand more complex assessments At the same time advances in scholarship on assessment open up new possibilities For this volume Kadriye Ercikan and Peter Seixas have assembled an international array of experts who have collectively moved the fields of history education and assessment forward Their various approaches negotiate the sometimes conflicting demands of theoretical sophistication empirically demonstrated validity and practical efficiency Key issues include articulating the cognitive goals of history education the relationship between content and procedural knowledge the impact of students language literacy on history assessments and methods of validation in both large scale and classroom assessments *New Directions in Assessing Historical Thinking* is a critical research oriented resource that will advance the conceptualization design and validation of the next generation of history assessments **Federal Tax Regulations** ,2017

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