



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 June 2question Paper Grade 10

◆ Shikha Kukreja,◆ Manisha Machan,◆  
Bhavna Sharma,◆ Anita Sharma,◆  
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## **Table of Contents Accounting June 2question Paper Grade 10**

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

- Personalized Recommendations
- Accounting June 2question Paper Grade 10 User Reviews and Ratings
- Accounting June 2question Paper Grade 10 and Bestseller Lists
- 5. Accessing Accounting June 2question Paper Grade 10 Free and Paid eBooks
  - Accounting June 2question Paper Grade 10 Public Domain eBooks
  - Accounting June 2question Paper Grade 10 eBook Subscription Services
  - Accounting June 2question Paper Grade 10 Budget-Friendly Options
- 6. Navigating Accounting June 2question Paper Grade 10 eBook Formats
  - ePub, PDF, MOBI, and More
  - Accounting June 2question Paper Grade 10 Compatibility with Devices
  - Accounting June 2question Paper Grade 10 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Accounting June 2question Paper Grade 10
  - Highlighting and Note-Taking Accounting June 2question Paper Grade 10
  - Interactive Elements Accounting June 2question Paper Grade 10
- 8. Staying Engaged with Accounting June 2question Paper Grade 10
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Accounting June 2question Paper Grade 10
- 9. Balancing eBooks and Physical Books Accounting June 2question Paper Grade 10
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Accounting June 2question Paper Grade 10
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Accounting June 2question Paper Grade 10
  - Setting Reading Goals Accounting June 2question Paper Grade 10
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Accounting June 2question Paper Grade 10

- Fact-Checking eBook Content of Accounting June 2question Paper Grade 10
  - 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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