



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

**Tarek Rana, Jan Svanberg, Peter
Öhman, Alan Lowe**



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Computational Science and Its Applications - ICCSA 2014 Beniamino Murgante,Sanjay Misra,Ana Maria Alves Coutinho Rocha,Carmelo Torre,Jorge Gustavo Rocha,Maria Irene Falcão,David Taniar,Bernady O. Apduhan,Oswaldo Gervasi,2014-07-02 The six volume set LNCS 8579 8584 constitutes the refereed proceedings of the 14th International Conference on Computational Science and Its Applications ICCSA 2014 held in Guimar es Portugal in June July 2014 The 347 revised papers presented in 30 workshops and a special track were carefully reviewed and selected from 1167 The 289 papers presented in the workshops cover various areas in computational science ranging from computational science technologies to specific areas of computational science such as computational geometry and security Wiley CPAexcel Exam Review 2015 Study Guide (January) O. Ray Whittington,2014-12-03 The world s most effective CPA exam prep system Financial Accounting and Reporting module Wiley CPAexcel Exam Review is the world s most trusted study guide for the Certified Public Accountant s exam complete comprehensive and updated to align with the latest exam content With 2 800 practice questions and solutions across four volumes the unique modular format helps you organize your study program zeroing in on areas that need work This volume Financial Accounting and Reporting contains all current AICPA content requirements providing total coverage of this section of the exam You ll get detailed outlines and study tips simulation and

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Handbook of Big Data and Analytics in Accounting and Auditing Tarek Rana,Jan Svanberg,Peter Öhman,Alan Lowe,2023-02-03 This handbook collects the most up to date scholarship knowledge and new developments of big data and data analytics by bringing together many strands of contextual and disciplinary research In recent times while there has been considerable research in exploring the role of big data data analytics and textual analytics in accounting and auditing we still lack evidence on what kinds of best practices academics practitioners and organizations can implement and use To achieve this aim the handbook focuses on both conventional and contemporary issues facing by academics practitioners and organizations particularly when technology and business environments are changing faster than ever All the chapters in this handbook provide both retrospective and contemporary views and commentaries by leading and knowledgeable scholars in the field who offer unique insights on the changing role of accounting and auditing in today s data and analytics driven environment Aimed at academics practitioners students and consultants in the areas of accounting auditing and other business disciplines the handbook provides high level insight into the design implementation and working of big data and data analytics practices for all types of organizations worldwide The leading scholars in the field provide critical evaluations and guidance on big data and data analytics by illustrating issues related to various sectors such as public private not for profit and social enterprises The handbook s content will be highly desirable and accessible to accounting and non accounting audiences across the globe

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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 **EBOOK: LABOR ECONOMICS** BORJAS,2015-01-16 **EBOOK LABOR ECONOMICS** **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

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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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