



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.

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Table of Contents Pass Paper June Exam Accounting Grade 10

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

- ePub, PDF, MOBI, and More
- Pass Paper June Exam Accounting Grade 10 Compatibility with Devices
- Pass Paper June Exam Accounting Grade 10 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Pass Paper June Exam Accounting Grade 10
 - Highlighting and Note-Taking Pass Paper June Exam Accounting Grade 10
 - Interactive Elements Pass Paper June Exam Accounting Grade 10
- 8. Staying Engaged with Pass Paper June Exam Accounting Grade 10
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Pass Paper June Exam Accounting Grade 10
- 9. Balancing eBooks and Physical Books Pass Paper June Exam Accounting Grade 10
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Pass Paper June Exam Accounting Grade 10
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Pass Paper June Exam Accounting Grade 10
 - Setting Reading Goals Pass Paper June Exam Accounting Grade 10
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Pass Paper June Exam Accounting Grade 10
 - Fact-Checking eBook Content of Pass Paper June Exam Accounting 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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