

#### Grade 19 Accounting

Term 2 - 2024

#### Question Paper

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Learner's name;	Gr. 10:
1920	

#### 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 CNE decimal number.
- 8. Write neatly and legibly:

Windows States in contract

#### Topics covered in this test:

QUESTION	TOPICS	MARKS	MINUTES 20 min	
1	GAAP PRINCIPLES AND ACCOUNTING EQUATION	30		
3	SALARY SCALE, WAGES JOURNAL, ETHICS AND INTERNAL CONTROL	54	40 min	
30	LEDGER ACCOUNTS, INTERNAL CONTROL AND ETHICS	50	40 min	
- 40	DEBTOR'S RECONCILIATION AND DEBTOR'S LIST	39	20 min	
5	BOOKKEEPING OF A SOLE TRACER		30 min	
TOTAL		200	150 MIN	

#### QUESTION 1: GAAP PRINCIPLES AND ACCOUNTING EQUATION

 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.

1.03	Historical Cost.	A	The new equipment bought by TBO Machines are recorded at their original cost.
1.12	Prudence	8	Financial statements are crafted with a concernative approach.
1.12	Business Entity	С	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
1.15	Matching Principle	ε	Fretly 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).
- C. Smit, a debtor, paid his full account of R7 100 by EFT 009 of R8000, discount allowed.
- C. N. Nicomo owes R1500 and was declared insolvent, his estate paid 75 cents in the rand, the rest must be written off as inecoverable.

# Pass Paper June Exam Accounting Grade 1

SJ Ball

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