



KWAZULU NATAL DEPARTMENT OF EDUCATION

FURTHER EDUCATION AND TRAINING



TEACHERS GUIDE

2022 MARCH COMMON TEST (SCOPE)

GRADE	10
SUBJECT	ACCOUNTING
PAPER	ONE PAPER
DURATION OF THE PAPER	1,5 HOURS
TOTAL MARKS	100
MAXIMUM NUMBER OF QUESTIONS	5
COGNITIVE SKILLS	All questions will comprise the following <ul style="list-style-type: none"> <li>• Basic thinking skills 30%</li> <li>• Moderate thinking skills 40%</li> <li>• Higher order thinking skills 30%</li> </ul>

EXPECTED WORK COVERAGE

	DATE COMPLETED
1. Ethics	04/02/2022
1.1 Code of ethics	
1.2 Basic principles of ethics	04/02/2022
2. GAAP principles and internal control.	
3. Bookkeeping of a Sole Trader	25/03/2022
3.1 Cash Receipts Journal	
3.2 Cash Payments Journal	
3.3 Debtors Journal and Debtors Allowances Journal	
3.4 Creditors Journal and Creditors Allowances Journal	
3.5 Petty Cash Journal	
3.6 Posting to General Ledger; Debtors' and Creditors' Ledger.	
3.7 Trial Balance	
3.8 Preparation of Debtors' list and Creditors' list.	
4. Transaction analysis and effect on accounting equation.	25/03/2022



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2022 JUNE COMMON TEST (SCOPE)**

<b>GRADE</b>	10
<b>SUBJECT</b>	ACCOUNTING
<b>PAPER</b>	ONE PAPER
<b>DURATION OF THE PAPER</b>	2,5 HOURS
<b>TOTAL MARKS</b>	200
<b>MAXIMUM NUMBER OF QUESTIONS</b>	8
<b>COGNITIVE SKILLS:</b> All questions will comprise the following Basic thinking skills 30%; Moderate thinking skills 40%; Higher order thinking skills 30%	
<b>EXPECTED WORK COVERAGE</b>	<b>DATE COMPLETED</b>
<b>1. Salaries and Wages Journals</b> 1.1 Explanations, calculations and recording of salaries and wages scales. 1.2 Payments in the Journals. 1.3 Posting to the ledger 1.4 Accounting equation. 1.5 Ethical conduct related to salaries and wages, e.g. contracts, payments in line with responsibilities, role of unions.	06/05/2022
<b>2. Preparation of Final Accounts of a Sole Trader</b> 2.1 Related concepts. 2.2 Application of GAAP principles. 2.3 Accounting equation. 2.4 Pre-adjustment Trial Balance 2.5 Year-end adjustments 2.6 Post-adjustment Trial Balance 2.7 Closing Transfers 2.8 Trading Account 2.9 Post-closing Trial Balance 2.10 Reversal of some year-end adjustments.	10/06/2022
<b>3. Topics covered in Term 1:</b>	



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2022 SEPTEMBER COMMON TEST (SCOPE)**

<b>GRADE</b>	10	<b>SUBJECT</b>	ACCOUNTING
<b>PAPER</b>	ONE PAPER	<b>DURATION OF THE PAPER</b>	1,5 HOUR
<b>TOTAL MARKS</b>	100	<b>NUMBER OF QUESTIONS</b>	5

**COGNITIVE SKILLS:** All questions will comprise the following  
Basic thinking skills 30%; Moderate thinking skills 40%; Higher order thinking skills 30%

<b>EXPECTED WORK COVERAGE/TOPICS</b>	<b>DATE COMPLETED</b>
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<p><b>1. Preparation of Financial Statements of a Sole Trader</b></p> <p>1.1 Year-end adjustments such as:</p> <ul style="list-style-type: none"> <li>1.1.1 Trading stock deficit/surplus.</li> <li>1.1.2 Consumable stores on hand.</li> <li>1.1.3 Depreciation (on cost price/ straight line, on diminishing balance methods).</li> <li>1.1.4 Bad debts (including receipts from insolvent estates)</li> <li>1.1.5 Bad debts recovered</li> <li>1.1.6 Correction of errors/omissions.</li> <li>1.1.7 Accrued income (receivable).</li> <li>1.1.8 Income received in advance (deferred).</li> <li>1.1.9 Expenses prepaid.</li> <li>1.1.10 Accrued expenses (payable)</li> </ul> <p>1.2 Financial Statements and Notes</p> <ul style="list-style-type: none"> <li>1.2.1 Income Statement (Statement of Comprehensive Income)</li> <li>1.2.2 Balance Sheet Balance Sheet (Statement of Financial Position)</li> <li>1.2.3 Notes to the Financial Statements</li> </ul>	02/09/2022
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<p><b>2. Analysis and interpretation of Financial Statements</b></p> <ul style="list-style-type: none"> <li>2.1 Gross profit on sales</li> <li>2.2 Gross profit on cost of sales</li> <li>2.3 Net profit on sales</li> <li>2.4 Operating expenses on sales</li> <li>2.5 Operating profit on sales</li> <li>2.6 Current ratio</li> <li>2.7 Acid test ratio</li> <li>2.8 Solvency ratio</li> <li>2.9 Return on equity</li> </ul>	23/09/2022
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