

MAZULU NATAL DEPARTMENT OF EDUCATION



FURTHER EDUCATION AND TRAINING

FURTHER EDUCA	ATION AND TRAINING	nmorephysics.com
(A) 1 W	HERS GUIDE OMMON TEST (SCOPE)	
2022 WAROTT		
CDADE	ACCOUNTING	
GRADE	ONE PAPER	
SUBJECT	1,5 HOURS	
PAPER DURATION OF THE PAPER		
DURATION OF THE TABLE	100	
TOTAL MARKS MAXIMUM NUMBER OF QUESTIONS	All questions will comprise the follow	ring
MAYIMIM NUMBER OF GOT	All questions will complete Basic thinking skills 30% Basic thinking skills 40%	
COGNITIVE SKILLS	Basic thinking skills 40%	
	Moderate thinking skills 36	0%
1	 Moderate thinking skills 30 Higher order thinking skills 30)
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	٠, دې.	COMPLETED
EXPECTED WORK COVERAGE		04/02/2022
4 Ethics	anys	
1.1 Code of ethics 1.2 Basic principles of ethics	rol	04/02/2022
2. GAAP principles and inter-	- MO'	25/03/2022
3. Bookkeeping of a Sole Trader 3.1 Cash Receipts Journal	Stalli	
3.1 Cash Regenents Journal 3.2 Cash Payments Journal	wances Journal	
3.2 Cash Payments Journal 3.3 Debtors Journal and Debtors Allo	wantes tournal	
3.3 Debtors Journal and Debtors Alic 3.4 Creditors Journal and Creditors A	Allowances Journal	
3.4 Creditors Journal) i adger	
3.5 Petty Cash Journal	tors' and Creditors' Leager.	
3 6 Posting to General Leager, Door		
3.4 Creditors Council 3.4 Creditors Council 3.5 Petty Cash Journal 3.6 Posting to General Ledger; Debtors' and Creditors' Ledger. 3.7 Trial Balance 5 Debtors' list and Creditors' list. 25/03/2		
3.7 Trial Balance 3.8 Preparation of Debtors' list and Creditors' list. 25/03/2 4. Transaction analysis and effect on accounting equation.		
3.8 Preparation of the sand effect	on accounting equation	
4. Transaction analysis and services		

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	DEPARTMENT OF EDUCATION			
1 A AC 1 No. C 10 AP 2000	JCATION AND TRAINING ACHERS GUIDE			
2022 JUNE COMMON TEST (SCOPE)				
GRADE	10			
SUBJECT	ACCOUNTING			
PAPER	ONE PAPER			
DURATION OF THE PAPER	2,5 HOURS			
TOTAL MARKS	200			
MAXIMUM NUMBER OF QUESTIONS	8			
COGNITIVE SKILLS: All questions will of		>		
Basic thinking skills 30%; Moderate think	ing skills 40%; Higher order thinking skil	ls 30%		
EXPECTED WORK COVERAGE	6	DATE		
EXI ECTED WORK GOVERAGE	· (5)	COMPLETED		
1. Salaries and Wages Journals	151	06/05/2022		
1.1 Explanations, calculations and rec	ording of salaries and wages scales.			
1.2 Payments in the Journals.	201			
1.3 Posting to the ledger				
1.4 Accounting equation.	~O*			
1.5 Ethical conduct related to salaries	and wages, e.g. contracts, payments			
in line with responsibilities, role of				
2. Preparation of Final Accounts of a	Sole Trader	10/06/2022		
2.1 Related concepts.	0			
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 adjust	stments.			
3. Topics covered in Term 1:				

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KWAZULU NATAL DEPARTMENT OF EDUCATION **FURTHER EDUCATION AND TRAINING**

TEACHERS GUIDE 2022 SEPTEMBER COMMON TEST (SCOPE)

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

COGNITIVE SKILLS: All questions will comprise the following

Basic thinking skills 30%; Moderate thinking skills 40%; Higher order thinking skills 30%			
EXPECTED WORK COVERAGE/TOPICS	DATE COMPLETED		
Preparation of Financial Statements of a Sole Trader	02/09/2022		
1.1 Year-end adjustments such as:			
1.1.1 Trading stock deficit/surplus.			
1.1.2 Consumable stores on hand.			
1.1.3 Depreciation (on cost price/ straight line, on diminishing balance methods).			
1.1.4 Bad debts (including receipts from insolvent estates)			
1.1.5 Bad debts recovered			
1.1.6 Correction of errors/omissions.			
1.1.7 Accrued income (receivable).			
1.1.8 Income received in advance (deferred).			
1.1.9 Expenses prepaid.			
1.1.10 Accrued expenses (payable)			
1.2 Financial Statements and Notes			
1.2.1 Income Statement (Statement of Comprehensive Income)			
1.2.2 Balance Sheet Balance Sheet (Statement of Financial Position)			
1.2.3 Notes to the Financial Statements			
2. Analysis and interpretation of Financial Statements	23/09/2022		
2.1 Gross profit on sales			
2.2 Gross profit on cost of sales			
2.3 Net profit on sales			
2.4 Operating expenses on sales			
2.5 Operating profit on sales			
2.6 Current ratio			
2.7 Acid test ratio			
2.8 Solvency ratio			
2.9 Return on equity			