

GRADE 10 SCOPE FOR 2024 ACCOUNTING FINAL EXAMINATION:

1. PAPER ONE (150 marks, 2 hours):

- Statement of Comprehensive Income (Income statement)
- Statement of Financial Position (Balance sheet)
- Notes to the financial statement (e.g. owner's equity note, fixed/tangible assets note, trade and other receivables note, cash and cash equivalents note, trade and other payables note, inventories note)
- Accounting expansion
- Financial indicators/ ratios (calculations and comments))
- Ledger Accounts
- Accounting concepts e.g. fixed assets, capital, current portion of loan, current portion of fixed deposit, trade and other receivables, inventories, cash and cash equivalents, owner's equity, trade and other payables, accrued income, accrued expenses, prepaid expenses, income received in advance, mark-up %, entity concept, prudence concept, materiality concept, going concern concept, historical cost concept, depreciation, bad debts, bad debts recovered, trading stock deficit, trading stock surplus, consumable stores on hand, EFT, etc.
- Problem-solving questions
- Ethics and internal control.

2. PAPER TWO (150 marks, 2 hours):

- Creditors reconciliations
- Debtors' reconciliations, e.g. debtors control, debtors list, debtors ledger, source documents, subsidiary journals, ledgers, etc.
- Budgeting (concepts, calculations and commenting)
- Fixed/tangible assets (cost, methods of depreciation, depreciation calculations, accumulated depreciation calculations, carrying value or book value calculations, asset disposal, fixed/tangible asset register, internal control and ethics)
- Control over trading stock
- Ledger accounts
- Manufacturing or cost accounting (concepts, calculations, and commenting)
- Problem-solving questions
- Ethics and internal control.

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Camilla Rothe

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