



Summaries SA

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Grade 11 Accounting

Term 2 - 2024

Question Paper

Total: 200 marks

Time: 2 1/2 hours

Learner's name: _____ Gr. 11: _____

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	TOPIC(S)	MARKS	MINUTES
1	GAAP PRINCIPLES AND ACCOUNTING EQUATION	30	20 min
2	SALARY SCALE, WAGE'S JOURNAL, ETHICS AND INTERNAL CONTROL	54	40 min
3	LEDGER ACCOUNTS, INTERNAL CONTROL AND ETHICS	50	40 min
4	DEBTORS RECONCILIATION AND DEBTORS LIST	20	20 min
5	BOOKKEEPING OF A SOLE TRADER	26	20 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 crafted 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	Pretty 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 AquaAmedia

The given information relates to AquaAmedia 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 20% of R8000, discount allowed.
- C. N. Momo owes R1500 and was declared insolvent. His estate paid 75 cents in the rand, the rest must be written off as irrecoverable.

Accounting June Tests Grade 10 2014

Shasha Hu

Accounting June Tests Grade 10 2014:

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The Ceylon Civil List Sri Lanka. Colonial Secretary's Office, 1941 **The Balance Sheet** ,1964 **Administration Report of Irrigation Works in the Bombay Presidency, with Accounts and Statistical Statements** ,1900 **National Business Education Quarterly** ,1940 *Principles of Accounting, Chapters 1-14* Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2004-01-23 This book starts with a macro view of accounting information by presenting real financial statements. The authors establish how financial statements communicate the financing, operating and investing activities of a business. To integrate the use of financial statements for decision making the authors identify a finite set of tools necessary to make business decisions based on financial information. The Decision Toolkit is provided for the reader and integrated throughout the text.

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