



**GAUTENG DEPARTMENT OF EDUCATION**  
**PROVINCIAL EXAMINATION**  
**JUNE 2019**  
**GRADE 10**

**ACCOUNTING**  
**ANSWER BOOK**

NAME: \_\_\_\_\_

GRADE 10: \_\_\_\_\_

QUESTION	TOTAL MARKS	MARK OBTAINED	MODERATED MARK	MODERATOR INITIAL
1	45			
2	22			
3	22			
4	46			
5	44			
6	21			
<b>TOTAL</b>	<b>200</b>			

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MARKS: 200  
TIME: 2 hours

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**QUESTION 1: CONCEPTS AND CASH JOURNALS**

**1.1 CONCEPTS**

Match the **information** in COLUMN A to the term in COLUMN B. Write down only the letter (A – G).

COLUMN A	COLUMN B
1.1.1	
1.1.2	
1.1.3	
1.1.4	
1.1.5	

5







**QUESTION 3: GENERAL LEDGER AND INTERNAL CONTROL (22 marks; 13 minutes )**

3.1 Complete the missing information

A	
B	
C	
D	
E	
F	
G	
H	
I	
J	
K	
L	
M	
N	

15
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3.2.1

The owner took goods for personal use. What was the selling price of the goods taken?

2
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3.2.2

What would the source document for amount L recorded in DAJ be?

1
---

3.3

List TWO internal controls to safeguard stock.

--

4

<b>Total Marks</b>
22

**QUESTION 4: DEBTORS CONCEPTS, RECONCILIATION AND INTERNAL CONTROL**

**4.1 DEBTORS' CONTROL ACCOUNT**

**GENERAL LEDGER OF SCHUMANN WHOLESALERS**

**BALANCE SHEET ACCOUNTS SECTION**

Dr	DEBTORS' CONTROL										Cr
								Debtors' allowances			
								[1 200			

17

**4.2 LIST OF DEBTORS AS AT 31 MARCH 2019**

NAME	Debit	
Cooper (17 900		
Baloyi		
Hope (14 400		
Smith		
Williams		

16

4.3 Provide ONE reason why the Debtors' Control account and the Debtors' List should always agree?

2



4.4

The owner Paul Schumann is worried that debtors are not paying on time. List THREE measures that he can put in place to ensure debtors pay on time.

**6**

4.5.1

If the discount allowed was R35 720, how much was received from debtors for the month of March?

**2**

4.5.2

Apart from interest charged, what else could appear as a journal debit? Provide ONE item or answer.

**2**

4.5.3

Provide TWO possible reasons for the debit of R300 in the Debtors' Control account.

**4**

**Total Marks**

**46**

QUESTION 5: ANALYSIS OF TRANSACTIONS

5.1 ACCOUNTING EQUATION

	GENERAL LEDGER		AMOUNT R	EQUATION		
	Account debited	Account credited		A	O	L
e.g.	Donation	Stationery	540	0	+ -	0
1						
7			1 400			
		Debtors' control				
16			130			
19			1 260			
	Debtors' control					
25			480			
31						

5.2.1

What is the meaning of R/D? (Refer to transaction on the 19<sup>th</sup>)

2

5.2.2

Provide TWO reasons why a bank may dishonour a cheque.

4

**Total Marks**

**44**

**QUESTION 6: CONCEPTS, AND SALARIES AND WAGES AND ETHICS**

6.1 Indicate whether the following statements are TRUE or FALSE

6.1.1	
6.1.2	
6.1.3	
6.1.4	
6.1.5	

05

6.2 Calculate the missing amounts in the Wages Journal and the Salaries Journal for May 2018.

6.2.1	
6.2.2	
6.2.3	
6.2.4	
6.2.5	
6.2.6	

10

6.3.1 Provide the double entry for the Pension Fund contributions in the Wages Journal.

**DEBIT:**

**CREDIT:**

2

6.3.2 The net salary calculated in 6.2.5 of the Salaries Journal would be posted to Salaries Account in the ledger and which other account?

1

6.4 The owner Mr Thomas Ndebele decided that he would not pay the money over for PAYE this month as he needed the cash. He will make a double payment the next month. Why are you against the decision he took? Provide consequences (result) for this action in ONE point.

3

<b>Total Marks</b>
21