

Grade 10 Accounting GAAP & Analysis of Transactions Accounting Equation Exam paper

GRADE 10

1

40
(write, 20 minutes)

to only the
R 8000.

recorded

amount
used

used

of the
owner and the business should be kept separately. (4)

1.2 ANALYSIS OF TRANSACTIONS

Analyse the following transactions according to the headings provided in the Accounting Equation. The business uses a markup of 60% on cost.

Example: Bought equipment on credit, R 5 000.

No.	Source documents	Accounts debited	Accounts credited	A	D	L
e.g.	Original Invoice	Equipment	Creditors (Credit)	+R 5 000	0	+R 5 000

TRANSACTIONS

- 1.2.1 Bought inventory for R1 000 and paid by cheque.
- 1.2.2 Received a cheque of R6 000 from a debtor in settlement of his account of R5 000.
- 1.2.3 Sold goods for cash, the cost price was R2 000.
- 1.2.4 The owner drew a cheque of R600 and took trading stock at cost price of R550 for personal use.
- 1.2.5 Returned defective stock to the value of R400 to the supplier.

(10)

40

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