

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

GRADE 10

1

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(write, 20 minutes)

to only the
R 8000.

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owner and the business should be kept separately. (4) (10)

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 R600 to the supplier.

(10)

40

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Arturo Cuomo



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