



KWAZULU-NATAL DEPARTMENT OF EDUCATION

FURTHER EDUCATION AND TRAINING

TEACHERS GUIDE

2024 MARCH COMMON TEST (SCOPE)

GRADE	10
SUBJECT	ACCOUNTING
PAPER	ONE PAPER
DURATION OF THE PAPER	1½ HOURS
TOTAL MARKS	100
MAXIMUM NUMBER OF QUESTIONS	5
COGNITIVE SKILLS	All questions will comprise the following <ul style="list-style-type: none"> • Basic thinking skills 30% • Moderate thinking skills 40% • Higher order thinking skills 30%

EXPECTED WORK COVERAGE	DATE COMPLETED
1. Ethics 1.1 Code of ethics 1.2 Basic principles of ethics	26/01/2024
2. GAAP principles and internal control.	26/01/2024
3. Bookkeeping of a Sole Trader 3.1 Cash Receipts Journal 3.2 Cash Payments Journal 3.3 Debtors Journal and Debtors Allowances Journal 3.4 Creditors Journal and Creditors Allowances Journal 3.5 Petty Cash Journal 3.6 Posting to General Ledger; Debtors' and Creditors' Ledger. 3.7 Trial Balance 3.8 Preparation of Debtors' list and Creditors' list.	20/03/2024
4. Transaction analysis and effect on accounting equation.	20/03/2024

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