

KWAZULU NATAL DEPARTMENT OF EDUCATION



FURTHER EDUCATION AND TRAINING

TEACHERS GUIDE

2025 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	24/01/2025
2. GAAP principles and internal control.	24/01/2025
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. NB – No General journal entries	07/03/2025
4. Transaction analysis and effect on accounting equation.	07/03/2025

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FURTHER EDUCATION AND TRAINING

TEACHERS GUIDE

2025 JUNE COMMON TEST (SCOPE)

GRADE	10
SUBJECT	ACCOUNTING
PAPER	ONE PAPER
DURATION OF THE PAPER	2½ HOURS
TOTAL MARKS	200
MAXIMUM NUMBER OF QUESTIONS	6
COGNITIVE SKILLS: All questions will comprise the following Basic thinking skills 30%; Moderate thinking skills 40%; Higher order thinking skills 30%	
EXPECTED WORK COVERAGE	DATE COMPLETED
1. Topics covered in Term 1	07/03/2025
2. Reconciliations 2.1 Analysis and interpretation of bank, debtors', and creditors' reconciliations: 2.1.1 Reconcile creditors' statements with their personal accounts. 2.1.2 Reconcile debtors' lists and creditors' lists with control accounts. 2.1.3 Analyse and interpret debtors' age analysis. 2.1.4 Analyse and interpret bank statements and bank reconciliation statements. 2.2 Integration of: 2.2.1 Ethical issues relating to cash, debtors, and creditors: payment periods, interest, credit ratings, fraud, etc. 2.2.2 Audit and internal control issues relating to cash, debtors, and creditors	16/05/2025
3. Salaries and Wages Journals 3.1 Explanations, calculations and recording of salaries and wages scales. 3.2 Payments in the Journals. 3.3 Accounting equation. 3.4 Ethical conduct related to salaries and wages, e.g., contracts, payments in line with responsibilities, role of unions.	30/05/2025

- 4.1 Related concepts; Application of GAAP principles and accounting equation.
- 4.2 Pre-adjustment Trial Balance
- 4.3 Year-end adjustments – **up to depreciation only**
- 4.4 Post-adjustment Trial Balance
- 4.5 Closing Transfers
- 4.6 Trading Account and Profit and loss.
- 4.7 Post-closing Trial Balance

NB: Check ATP for details of content coverage



FURTHER EDUCATION AND TRAINING TEACHERS GUIDE

2025 SEPTEMBER COMMON TEST (SCOPE)

GRADE	10	SUBJECT	ACCOUNTING
PAPER	ONE PAPER	DURATION OF THE PAPER	1½ HOUR
TOTAL MARKS	100	NUMBER OF QUESTIONS	Max 6

COGNITIVE SKILLS: All questions will comprise the following
Basic thinking skills 30%; Moderate thinking skills 40%; Higher order thinking skills 30%

EXPECTED WORK COVERAGE/TOPICS	DATE COMPLETED
<p>1. Year-end adjustments.</p> <p>1.1.1. Trading stock deficit/surplus. 1.1.2. Consumable stores on hand. 1.1.3. Accrued income (Income receivable) 1.1.4. Accrued expense (expense payable) 1.1.5. Prepaid expenses. 1.1.6. Income received in advance (deferred income) 1.1.7. Interest capitalized. 1.1.8. Correction of errors and omissions such as bad debts salaries etc 1.1.9. Extracting Post Adjustments Trial balance in a correct format. 1.1.10. Completing of final accounts to show gross and net profit. 1.1.11. Preparation of Post-Closing Trial Balance.</p>	08/08/2025
<p>2. Preparation of Financial Statements of a Sole Trader</p> <p>2.1. Year-end adjustments such as:</p> <p>2.1.1. Trading stock deficit/surplus. 2.1.2. Consumable stores on hand. 2.1.3. Depreciation (on cost price/straight line, on diminishing balance methods). 2.1.4. Bad debts (including receipts from insolvent estates) 2.1.5. Bad debts recovered 2.1.6. Correction of errors/omissions. 2.1.7. Accrued income (receivable). 2.1.8. Income received in advance (deferred). 2.1.9. Expenses prepaid. 2.1.10. Accrued expenses (payable)</p> <p>2.2. Financial Statements and Notes</p> <p>2.2.1. Income Statement (Statement of Comprehensive Income) 2.2.2. Balance Sheet Balance Sheet (Statement of Financial Position) 2.2.3. Notes to the Financial Statements</p>	05/09/2024