



## FURTHER EDUCATION AND TRAINING

## TEACHERS GUIDE

## 2026 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	<p>All questions will comprise the following</p> <ul style="list-style-type: none"> <li>Basic thinking skills 30%</li> <li>Moderate thinking skills 40%</li> <li>Higher order thinking skills 30%</li> </ul>

EXPECTED WORK COVERAGE	DATE COMPLETED
1. Ethics 1.1 Code of ethics 1.2 Basic principles of ethics	23/01/2026
2. GAAP principles and internal control.	23/01/2026
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 General journal entries (Bad debts, interest on overdue and correction of error)	06/03/2026
NB: Check ATP for details of content coverage	
4. Transaction analysis and effect on accounting equation.	06/03/2026



KWAZULU NATAL DEPARTMENT OF EDUCATION

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2026 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	06/03/2026
2. Bookkeeping of sole trader combined cash and credit transactions	20/04/2026
3. Reconciliations <ul style="list-style-type: none"> <li>3.1 Analysis and interpretation of bank, debtors', and creditors' reconciliations:               <ul style="list-style-type: none"> <li>o Reconcile creditors' statements with their personal accounts.</li> <li>o Reconcile debtors' lists and creditors' lists with control accounts</li> </ul> </li> <li>3.2 Integration of:               <ul style="list-style-type: none"> <li>o Ethical issues relating to cash, debtors, and creditors: payment periods, interest, credit ratings, fraud, etc.</li> <li>o Internal control issues relating to cash, debtors, and creditors</li> </ul> </li> </ul>	08/05/2026
4. Salaries and Wages Journals <ul style="list-style-type: none"> <li>4.1 Explanations, calculations and recording of salaries and wages scales.</li> <li>4.2 Payments in the Journals.</li> <li>4.3 Accounting equation.</li> <li>4.4 Ethical conduct related to salaries and wages, e.g., contracts, payments in line with responsibilities, role of unions.</li> </ul>	22/05/2026

- 4. Preparation of Final Accounts of a sole Trader
- 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**

**2026 SEPTEMBER COMMON TEST (SCOPE)**

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

**COGNITIVE SKILLS:** All questions will comprise the following

Basic thinking skills 30%; Moderate thinking skills 40%; Higher order thinking skills 30%

<b>EXPECTED WORK COVERAGE/TOPICS</b>	<b>DATE COMPLETED</b>
<p><b>1. Year-end adjustments.</b></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>	07/08/2026
<p><b>2. Preparation of Financial Statements of a Sole Trader</b></p> <p>2.1. Year-end adjustments such as:          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><b>2.2. Financial Statements and Notes</b></p> <p>2.2.1. Statement of Comprehensive Income          2.2.2. Statement of Financial Position          2.2.3. Notes to the Financial Statements</p>	28/08/2024

3.1 Calculation and interpretation of relevant financial indicators:

- Profitability
- Liquidity
- Solvency
- Return

NB: *Check ATP for details of content coverage, integrate financial indicators with financial statements*