



KWAZULU-NATAL PROVINCE

EDUCATION
REPUBLIC OF SOUTH AFRICA

ACCOUNTING

JUNE 2025

COMMON ASSESSMENT TASK

**NATIONAL
SENIOR CERTIFICATE**

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GRADE 10

MARKS: 200

TIME : 2 ½ HOURS

N.B. This paper consists of 9 pages and Special Answer Booklet of 6 pages

INSTRUCTIONS AND INFORMATION

1. You are provided with a question paper and an ANSWER BOOKLET in which to answer ALL questions.
2. This question paper comprises FOUR compulsory questions. Answer ALL the questions.
3. Use the format provided in the answer book in order to reflect your answers.
4. Where applicable-workings must be shown in order to achieve part-marks.
5. Non-programmable calculators may be used.
6. You may use dark pencil or blue/black ink to answer the questions.
7. Use the information in the table, below, as a guide when answering the question paper. Try NOT to deviate from it.

QUESTION	TOPICS	MARKS	MINUTES
1	General Journal, Debtors Reconciliation	50	38
2	Fixed Assets: Depreciation	50	38
3	Final Ledger Accounts	55	41
4	Wages Journal	45	33
TOTAL		200	150

QUESTION 1: GENERAL JOURNAL, DEBTORS RECONCILIATION

(50 Marks; 38 Minutes)

1.1 The following transactions relates to Dumbe Traders for the month of May 2025.

REQUIRED:

1.1.1 Enter the following transactions in the General Journal of Dumbe Traders for May 2025

Note: Journal narrations are not required. (20)

Transactions for May 2025.

- 3. The owner took merchandise with a selling price of R15 680 for personal use. The mark up on the goods was 60% on cost price
- 7. A debtor J. Xaba was declared insolvent. And his insolvent estate paid R3 750 a final dividend equals to 40 cents in the rand. This amount was received and recorded. Write off the balance.
- 9. Received a notification from our supplier Nandi Suppliers indicating that our account has been charged with an interest of R900 for late payment of our account.
- 15 Carriage on purchases of R1 590 was recorded as packing materials in error. Correct the error.

1.2 **BOTHA STORES**

The information relates to Botha Stores for July 2025. The business sells goods for cash and on credit.

REQUIRED:

1.2.1 Calculate the correct balance of the Debtors' Control account on 31 August 2024. Provide figures and a plus (+) or minus (-) sign for each correction. If there is no change to the balance, indicate with (0). (8)

1.2.2 Calculate the correct amounts owed by Debtors on 31 July 2025. (22)



INFORMATION:

A. Balances on 31 July 2025 before taking the errors and omissions below into account:

- (i) Debtors' Control Account balance in the General Ledger, R502 740
- (ii) **List of debtors' balances as per Debtors' Ledger:**

Debtors	Amount (R)
C. Ronaldo	88 200
M. Vilakazi	96 600
D. Pillay	159 600
N. Smith	133 980
T. Maseko	16 100
Total	494 480

B Errors and omissions

- (i) No entry was made for the credit sale invoice issued to C. Ronaldo for R6 300.
- (ii) Goods sold on credit to D. Pillay for R25 200 was incorrectly posted to the account of N. Smith
- (iii) The debtors control column for receipts in the CRJ was undercast by R15 400
- (iv) An EFT received of R7 980 from T. Maseko. This was correctly recorded in the relevant journal but was posted as R10 500 to her account in the Debtors Ledger.
- (v) An invoice issued to M. Vilakazi for R7 280 was incorrectly recorded as R3 500 in the Debtors Journal and posted as such to the Debtors Control Account and M. Vilakazi's account in the Debtors ledger.
- (vi) Goods returned by N. Smith R4 830 were posted as an invoice in his account in the debtors ledger.
- (vii) An account of T. Maseko must be charged with interest of R 750.

QUESTION 2: FIXED/TANGIBLE ASSETS: LEDGER ACCOUNT
(50 Marks; 38 Minutes)

The following information was taken from the books Kasongo Traders for June 2025.

REQUIRED:

2.1 Calculate the following:

2.1.1

- (i) The depreciation for the year ended 30 June 2025 on Vehicles (9)
- (ii) The depreciation for the year ended 30 June 2025 on Equipment (9)
- (iii) Total carrying value of Fixed/Tangible assets on 30 June 2025 (7)

2.2 Prepare the following ledger account in the general ledger of Kasongo Traders. Balance / Close off the account on 30 June 2025

2.2.1

- (i) Vehicles Account (6)
- (ii) Accumulated Depreciation on Equipment (6)
- (iii) Accumulated Depreciation on Vehicles (6)
- (iv) Depreciation Account (7)

INFORMATION:

A The extract of balances from the list of balances from Kasongo Traders on 30 June 2025

	Debit	Credit
Land and Buildings	8 760 000	
Equipment	1 980 000	
Vehicles	3 200 000	
Accumulated Depreciation on Equipment (1 July 2024)		565 000
Accumulated Depreciation on Vehicles (1 July 2024)		837 250
Loan: Zwide Bank		4 680 000
Creditors control		356 180
Debtors control	421 000	

B. Additional Information

1. New additional warehouse was bought on 1 January 2025. This Transaction was not recorded. R 700 000
2. The new office equipment was purchased via EFT on 31 March 2025, R 600 000. This transaction was properly recorded.
3. Vehicle was purchased on credit on 31 October 2024 for R 1 200 000. This was not recorded
4. Depreciation must be brought into account as follows:
 - On Equipment at 10% on cost price.
 - On Vehicles at 20% per annum on the diminishing balance method.

QUESTION 3: FINAL LEDGER ACCOUNTS

(55 Marks; 41 Minutes)

The following information was taken from the financial records of Mchunu Stores for the year ended 28 February 2025.

REQUIRED:

Prepare the following ledger accounts in the books of Mchunu Stores on 28 February 2025 after taking into account adjustments and additional information. Close off the accounts.

3.1 Trading Account (12)

3.2 Profit and Loss Account (43)

INFORMATION:

A Pre-adjustment Trial Balance of Mchunu Stores on 29 February 2025.

Balance sheet accounts section	Debits	Credits
Capital		9 600 000
Drawings	544 000	
Mortgage loan: Gaby Bank		1 660 800
Land and buildings at cost	9 280 000	
Equipment at cost	2 080 000	
Accumulated depreciation on equipment (1/03/2024)		533 600
Vehicles at cost	4 480 000	
Accumulated depreciation on vehicles (1/03/2024)		896 000
Fixed deposit: Dove Bank (8% p.a.)	384 000	
Trading stock	704 000	
Debtors control	676 800	
Bank	481 600	
Creditors control		681 600
Nominal accounts section		
Sales		14 342 720
Cost of sales	6 720 000	
Debtors allowances	174 720	
Salaries and wages	1 496 000	
Insurance	200 000	
Bad debts	140 800	
Stationery	229 120	
Telephone	343 200	
Bank charges	182 400	
Rent income		534 400
Packing materials	320 000	
Advertising	90 240	
Commission income		244 960
Interest on fixed deposit		12 800
	28 526 880	28 526 880

B ADJUSTMENTS AND ADDITIONAL INFORMATION

1. Credit note received on 27 February 2025 was not recorded in the books. Selling price R 38 000 cost price R 17 500.
2. Rent income has been received for 10 months. An amount of R106 880 is still outstanding
3. Write off an account of a debtor R. Truth as irrecoverable R23 000
4. Stationery purchased on account R17 900 has not been recorded.
5. Provide for interest on loan. The loan statement received from Gaby bank reflected the following on 28 February 2025:
 - Balance on 1 March 2024 R2 011 000
 - Repayments (including interest for the year R480 000
 - Interest (capitalized) R?
 - Balance on 28 February 2025 R1 660 800
6. Depreciation for the year has been correctly calculated as follows:
 - On equipment R672 000
 - On vehicles R309 280
7. Provide for outstanding interest on fixed deposit.
8. Insurance for March 2025 has been paid in advance. R19 600
9. Stock on hand as per physical count on 29 February 2024 revealed the following:
 - Trading stock, R701 000
 - Packing materials used for the year. R295 000
10. The bank statement received from Ngoje Bank reflected the following:
 - Bank charges R11 350
 - An EFT received from a debtor whose account has been previously written off. R40 500

The relevant entries were not made.

QUESTION 4: WAGES JOURNAL

(45 Marks; 33 Minutes)

4.1 WAGES JOURNAL

You are provided with information relating to Young Stars Traders, a business owned by F. Gumede for April 2025.

The business employed two (2) general workers and one (1) supervisor. These workers are paid on wages basis i.e. every week

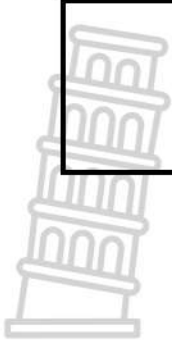
4.1.1 Prepare the Wages Journal for the last week of month ending on 30 April 2025. (45)

INFORMATION:

The following details are made available from the extract of the last week of April 2025 job cards for the workers:

Basic Wages / Normal time worked		
	Hours	Rate per hour
General Workers		
M. Ntini	40	R250,00
S. Wayne	36	R200,00
Supervisor		
	Hours	Rate per hour
S.Khan	40	R 350,00
Overtime		Hours
M. Ntini		12
S. Wayne		10
S. Khan		12
N.B: The business pays overtime rate of general workers 1.2 times the normal rate. And for the supervisor its 1,5 times the normal rate.		

Employee	Deductions and Contributions by the Employer
M. Ntini	<ul style="list-style-type: none"> • PAYE is 36% of gross wages • Pension Fund is 8% of basic wages • UIF is 1% on gross wages • Medical Aid Scheme R1 460
S. Wayne	<ul style="list-style-type: none"> • PAYE is 34% of gross wages • Pension Fund is 8% of basic wages • UIF is 1% on Gross wages • Medical Aid Scheme R1 200
S. Khan	<ul style="list-style-type: none"> • PAYE is 38% of gross wages • Pension Fund is 8% of basic wages • UIF is 1% on gross wages
	The employer contributes as follows:



	<ul style="list-style-type: none">• 12% for pension fund on basic wages• R1,50 for every R1 deducted from employee's wages for medical aid scheme• The UIF the employer contributes on Rand for Rand basis.
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45

Total Marks: 200





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KWAZULU-NATAL PROVINCE

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ACCOUNTING
SPECIAL ANSWER BOOK
JUNE 2025
COMMON ASSESSMENT TASK

**NATIONAL
SENIOR CERTIFICATE**

GRADE 10

Name: _____ Grade: _____

Question	Topic	Question Mark	Learners Mark	Moderators Mark
1	General Journal, Debtors Reconciliations	50		
2	Fixed Assets: Depreciation	50		
3	Final Ledger Accounts	55		
4	Wages Journal	45		
	TOTAL	200		

N.B. This Special Answer Booklet consists of 6 pages.

QUESTION 1

1.1.1

GENERAL JOURNAL OF DUMBE TRADERS FOR MAY 2025

Day	Details	Debit	Credit	Debtors control		Creditors control	
				Debit	Credit	Debit	Credit
3							
7							
9							
15							

20

1.1.2

The correct closing balance of the debtors' control on 31 July 2025

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8

The correct amounts owed by debtors on 31 July 2025

	Calculations	Balance
C. Ronaldo		
M. Vilakazi		
D. Pillay		
N. Smith		
T. Maseko		
TOTAL		

22

TOTAL MARKS
50

QUESTION 2
2.1

(i) Depreciation on Vehicle	Answer

9

(ii) Depreciation on Equipment	Answer

9

(iii) Carrying value of fixed assets / tangible assets	Answer

7

2.2

Vehicles

6

Accumulated Depreciation on Equipment

6

Accumulated Depreciation on Vehicles

6

Depreciation Account

7

TOTAL MARKS
50

QUESTION 4

4.1.1 WAGES JOURNAL OF YOUNG STARS TRADERS ON 30 APRIL 2025

Employee	Basic Wages (Normal Time)			Overtime			Gross Wages
	Hours	Rate (R)	Amount	Hours	Rate (R)	Amount	
M. Ntini	40			12			
S. Wayne	36			10			
S. Khan	40			12			

12

Employee	Deductions					Net Wages
	PAYE	Pension Fund	Medical Aid Scheme	UIF	Total	
M. Ntini				136		
S. Wayne				96		
S. Khan			0	203		

20

Employee	Employers Contributions			Total
	Pension Fund	Medical Aid Scheme	UIF	
M. Ntini			136	
S. Wayne			96	
S. Khan		0	203	

13

TOTAL MARKS
45

TOTAL MARKS: 200



KWAZULU-NATAL PROVINCE

EDUCATION
REPUBLIC OF SOUTH AFRICA

FINAL

ACCOUNTING

MARKING GUIDELINES

COMMON ASSESSMENT TASK

JUNE 2025

NATIONAL SENIOR CERTIFICATE

GRADE 10

MARKS: 200

MARKING PRINCIPLES:

1. Penalties for foreign items are applied only if the candidate is not losing marks elsewhere in the question for that item (no penalty for misplaced item). No double penalty applied.
2. Full marks for correct answer. If answer is incorrect, mark the workings provided.
3. If a pre-adjustment figure is shown as a final figure, allocate the part-mark for the working for that figure (not the method mark for the answer). Note if figures stipulated in memo for components of workings, these do not carry the method mark for the final answer as well.
4. Unless otherwise indicated, the positive or negative effect of any figure must be considered to award the mark. If no + or – sign or bracket is provided, assume that the figure is positive.
5. Where indicated, part-marks may be awarded to differentiate between differing qualities of answers from candidates.
6. Where penalties are applied, the marks for that section of the question cannot be a final negative.
7. Where method marks are awarded for operation, the marker must inspect the reasonableness of the answer and at least one part must be correct before awarding the mark.
8. Operation means 'Check operation'. 'One part corrects' means 'Operation & one part correct'.
Note: Check operation means must be +, -, x, or ÷ per memo, but some items can be + or – such as stock deficit.
9. Be aware of candidates who provide valid alternatives beyond the marking guidelines.
10. In awarding method marks, ensure that learners do not get full marks for any item that is incorrect at least in part. Indicate with a ☒.

N.B. These Marking Guidelines consists of 6 pages.

QUESTION 1

1.1.1

GENERAL JOURNAL OF DUMBE TRADERS FOR MAY 2025

Day	Details	Debit	Credit	Debtors control		Creditors control	
				Debit	Credit	Debit	Credit
3	Drawings ✓	9 800 ✓✓					
	Trading stock ✓		9 800 ✓				
7	Bad debts ✓	5 625 ✓✓					
	Debtors Control / J. Xaba ✓		5 625 ✓		5 625 ✓		
9	Interest expense ✓	900 ✓					
	Creditors control/ Nandi Suppliers ✓		900 ✓				900 ✓
15	Trading stock ✓	1 590 ✓					
	Packing materials ✓		1 590 ✓				

20

20

1.1.2

The correct closing balance of the debtors' control on 31 July 2025

502 740 ✓ + 6 300 ✓ - 15 400 ✓ + 3 780 ✓ ✓ + 750 ✓ = 498 170 ✓ ✓ One part correct

8

8

The correct amounts owed by debtors on 31 July 2025

	Calculations	Balance
C. Ronaldo	88 200 ✓ + 6 300 ✓	94 500 * ✓
M. Vilakazi	96 600 ✓ + 3 780 ✓ ✓	100 380 * ✓
D. Pillay	159 600 ✓ + 25 200 ✓	184 800 * ✓
N. Smith	133 980 ✓ - 25 200 ✓ - 9 660 ✓ ✓	99 120 * ✓
T. Maseko	16 100 ✓ + 2 520 ✓ ✓ + 750 ✓	19 370 * ✓
TOTAL		498 170 * ✓ ✓

*One part corrects for method mark

22

22

Total Marks

50

QUESTION 2
2.1

<p>(i) Depreciation on Vehicle</p> <p>Old $3\,200\,000 - 837\,250$ $2\,362\,750 \checkmark \checkmark \times 20/100 \checkmark = 472\,550 \checkmark$</p> <p>New $1\,200\,000 \checkmark \times 20/100 \checkmark \times 8/12 \checkmark = 160\,000 \checkmark$</p> <p>160 000 + 472 550</p>	<p>Answer</p> <p>632 550 <input checked="" type="checkbox"/></p>
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9

9

<p>(ii) Depreciation on Equipment</p> <p>Old $1\,980\,000 - 600\,000 = 1\,380\,000 \checkmark \checkmark \times 10/100 \checkmark = 138\,000 \checkmark$</p> <p>New $600\,000 \checkmark \times 10/100 \checkmark \times 3/12 \checkmark = 15\,000 \checkmark$</p> <p>138 000 + 15 000</p>	<p>Answer</p> <p>153 000 <input checked="" type="checkbox"/></p>
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9

9

<p>(iii) Carrying value of fixed assets / tangible assets</p> <p> $8\,760\,000 \checkmark + 700\,000 \checkmark + 1\,980\,000 \checkmark + 4\,400\,000 \checkmark$ $- (1\,469\,800 \checkmark + 718\,000 \checkmark)$ $- (837\,250 + 632\,550) + (565\,000 + 153\,000)$ award TWO method marks </p>	<p>Answer</p> <p>13 652 200 <input checked="" type="checkbox"/></p>
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7

7

All method marks in this section are for operation one part correct

Vehicles

2.2

2024 July	1	Balance	3 200 000 <input checked="" type="checkbox"/>	2025 Jun	30	Balance	4 400 000 <input checked="" type="checkbox"/>
Oct	31	Creditors Control <input checked="" type="checkbox"/>	1 200 000 <input checked="" type="checkbox"/>				
			4 400 000			<input checked="" type="checkbox"/> both totals	4 400 000
2025 July	1	Balance	4 400 000 <input checked="" type="checkbox"/> See balance c/d				

6

6

Accumulated Depreciation on Equipment

2025	June	30	Balance	718 000 ✓	2024	Jul	1	Balance	565 000 ✓
					2025	Jun	30	Depreciation ✓	153 000 ✓ See 2.1 (ii)
				718 000				✓ both totals	718 000
					2025	Jul	1	Balance	718 000 ✓ See balance c/d

6

6

Accumulated Depreciation on Vehicles

2025	June	30	Balance	4 670 000 ✓	2024	Jul	1	Balance	837 250 ✓
					2025	Jun	30	Depreciation ✓	632 550 ✓ See 2.1 (i)
				4 670 000				✓ both totals	4 670 000
					2025	Jul	1	Balance	4 670 000 ✓ See balance c/d

6

6

Depreciation Account

2025	June	30	Accumulated Depreciation on Equipment ✓	153 000 ✓	2025	June	30	Profit and Loss ✓	785 550 ✓
			Accumulated Depreciation on Vehicles ✓	632 550 ✓					
				785 550				✓ both totals	785 550

7

7

Total Marks	50
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QUESTION 3

GENERAL LEDGER OF MCHUNU STORES ON 29 FEBRUARY 2025

3.1. TRADING ACCOUNT

2025 Feb	28	Cost of Sales✓ (6720 000✓ - 17 500✓)	✓6 702 500	2025 Feb	28	Sales✓ (14 342 720✓ - 174 720✓ - 38 000✓)	✓14 130 000
		Profit and Loss✓	✓7 427 500				
			14 130 000				14 130 000

For method marks operation one part correct

12

12

3.2. PROFIT AND LOSS ACCOUNT

2025 Feb	28	Advertising	90 240	2025 Feb	28	Trading Account✓	7 427 500✓ <small>See 3.1</small>
2025 Feb	28	Salaries and Wages	1 496 000✓			Rent Income (534 400✓ + 106 880✓)	641 280✓
		Insurance (200 000✓ - 19 600✓)	180 400✓			Bad Debts Recovered	40 500✓✓
		Bad Debts (140 800✓ + 23 000✓)	163 800✓			Interest on Fixed on Deposit (12 800✓ + 17 920✓✓)	30 720✓
		Stationery (229 120✓ + 17 900✓)	247 020✓			Commission income	244 960✓
		Telephone	343 200✓				
		Bank charges (182 400✓ + 11 350✓)	193 750✓				
		Packing materials (320 000✓ - 25 000✓)	295 000✓				
		Interest on Loan (1 660 800✓ + 480 000✓ - 2 011 000✓)	129 800✓				
		Depreciation (672 000✓ + 309 280✓)	981 280✓				
		Trading stock deficit (704 000✓ + 17 500✓ - 701 000✓)	20 500✓				
		Capital Account✓	4 243 970✓✓				
			8 384 960				8 384 960

For method marks operation one part correct

43

43

Total Marks

55

QUESTION 4

4.1.1 WAGES JOURNAL OF YOUNG STARS TRADERS ON 30 APRIL 2025

Employee	Basic Wages (Normal Time)			Overtime			Gross Wages
	Hours	Rate (R)	Amount	Hours	Rate (R)	Amount	
M. Ntini	40	250	10 000✓	12	300✓✓	3 600	13 600✓
S. Wayne	36	200	7 200✓	10	240✓✓	2 400	9 600✓
S. Khan	40	350	14 000✓	12	525✓✓	6 300	20 300✓

*For method mark: Operation one part correct

12
12

Employee	Deductions					Net Wages
	PAYE	Pension Fund	Medical Aid Scheme	UIF	Total	
M. Ntini	4 896✓✓	800✓✓	1 460✓	136	7 292✓	6 308✓
S. Wayne	3 264✓✓	576✓✓	1 200✓	96	5 136✓	4 464✓
S. Khan	7 714✓✓	1 120✓✓	0	203	9 037✓	11 263✓

*For method mark: Operation one part correct

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20
20

Employee	Employers Contributions			Total
	Pension Fund	Medical Aid Scheme	UIF	
M. Ntini	1 200✓✓	2 190✓✓	136	3 526✓
S. Wayne	864✓✓	1 800✓✓	96	2 760✓
S. Khan	1 680✓✓	0	203	1 883✓

*For method mark: Operation one part correct

13
13

Total Marks	45
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TOTAL MARKS: 200