



# LIMPOPO

PROVINCIAL GOVERNMENT  
REPUBLIC OF SOUTH AFRICA

DEPARTMENT OF  
EDUCATION

**NATIONAL SENIOR CERTIFICATE**

*Stanmorephysics.com*

**GRADE 10**

ACCOUNTING  
CONTROLLED TEST NO.1  
TERM 1 SBA TASK 2  
*Stanmorephysics.com*  
17 MARCH 2026

**This question paper consists of 7 pages, and an 8-page Answer Book.**

**INSTRUCTIONS AND INFORMATION**

1. You are provided with a question paper and an ANSWER BOOK.
2. This question paper comprises of FOUR compulsory questions.
3. Use the Format provided in the answer book to reflect your answer.

**DO NOT WRITE ON THE SHADED AREAS OF THE ANSWER BOOK**

4. Where applicable-working must be shown to achieve part-marks.
5. You must attempt to comply with the suggested time allocation guide
6. Non-programmable calculators may be used
7. You may use dark pencil or blue / black ink to answer the question.

QUESTION	TOPICS	MARKS	MINUTES
1	Analysis of Transactions in the accounting Equation	29	26
2	Cash Journals: Cash Receipts Journal and Cash Payments Journal	30	27
3	Debtors Ledger, Ethics and Internal Controls	21	19
4	Basic Concepts, Problem Solving, Ethics and Internal Control	20	18
<b>TOTAL</b>		<b>100</b>	<b>90</b>

**QUESTION 1**

**(29 Marks; 26 Minutes)**

**ANALYSIS OF TRANSACTIONS**

You are provided with information relating to Vhembe Traders a business owned by Masala Gumbi for the month of February 2026

**REQUIRED:**

Analyse the following transactions according to the columns provided. Assume that the bank balance is always favourable.

**EXAMPLE:** Charge our debtor, H. Maluleke, R70 interest on his overdue account.

General Ledger				Accounting Equation		
No.	Account Debited	Account Credited	Amount	A=	O+	L
e.g.	Debtors control	Interest on overdue account	70	+	+	0

**Transactions:**

1. Paid for Telephone via EFT No. 245 to Telecom for R 750, R350 is for the Owners son cell phone contract.
2. Received an EFT from a Tenant B. Maruvha for the monthly Rent R3 000.
3. Goods sold on credit to B. Madoda for R8000 cost price R 5 800.
4. Made an EFT to Tyme Bank for the payment of the loan R12 400, R 1 200 was for the interest on Loan for the month of February 2026.

**QUESTION 2****(30 Marks; 26 Minutes)****JOURNALS**

Use the following transactions to complete the Journals of Mpheni Stores, a business that sells drinks for a month of March 2026.

**REQUIRED:**

- |     |                                 |      |
|-----|---------------------------------|------|
| 2.1 | Cash Receipts Journal (CRJ)     | (13) |
| 2.2 | Cash Payments Journal (CPJ)     | (7)  |
| 2.3 | Debtors Journal (DJ)            | (6)  |
| 2.4 | Debtors Allowance Journal (DAJ) | (4)  |

**N.B: Do not cast off the Journals.****Extract of Transactions for the Month of March 2026**

3. Goods sold cash according to CRT the cost price of the goods was R 6 500. These goods were sold at a mark-up of 60% on cost.

The bank statement received from Tyme bank reflected R 2000 for an EFT by a debtor T. Mkhathshwa in payment of his account after allowing:  
R 340 discount, Cash handling fees, R120, Cash deposit fees, R210 service fees, R370.

7. Paid Thulamela Municipality for Water and Electricity via EFT no 127 R 3 460.
10. Goods sold on credit to:  
Baloyi, R 3 400 (cost price R1 200), invoice 103  
J. Makhado, R7 300 (cost price R 4 500).
16. J. Makhado returned goods with a cost price of R 700 with mark-up of 40%; credit note 34 was issued.
18. Credit note issued to A. Baloyi for allowance granted R 350.
- 23 Received an EFT from Tyme bank in respect of the Fixed Deposit of R 80 000 that matures today together with interest of R4 600.

**QUESTION 3****(21 Marks; 19 Minutes)****DEBTORS LEDGER, INTERNAL CONTROL AND ETHICS**

The following information was extracted from the accounting records of Mopani Traders on February 2026.

**REQUIRED:**

- 3.1 Prepare the Debtors 'Ledger account of Themba Mbhele for February 2026 (17)
- 3.2 Provide TWO points of advice to Mopani Traders to ensure that customers pay their account on time. (4)

**INFORMATION**

**A Traders allow its debtors to settle their accounts in 30 days. No discount is granted for early payments**

<b>B Transactions for February 2026</b>	<b>Amount</b>
1 Balance owed on 1 February 2026	R27 300
5 Issued invoice no 401 to Themba Mbhele for goods sold.	14 000
15 Issued receipt no 210 to Themba Mbhele for payment of account.	21 750
17 Issued credit note no 260 for goods returned by Themba Mbhele.	4 600
25 Issued invoice no 415 to Themba Mbhele for goods sold	3 500
28 Issued receipt no 226 to Themba Mbhele in settlement of his account to date a discount of R150 was allowed	?

**QUESTION 4**

**(20 Marks; 18 Minutes)**

**BASIC CONCEPTS, PROBLEM SOLVING, INTERNAL CONTROL AND ETHICS**

Mashaba Rendani runs a business that sells school tracksuits in three high schools in Sekhukhune. There are three different salespersons in each school namely Chauke, Mulaudzi and Mangena. He is concerned about control over these tracksuits.

**REQUIRED:**

- 4.1 Match the accounting concepts in column A with examples in column B. (write only letter to question (4.1.1 to 4,1,5) in the ANSWER BOOK. (5)

COLUMN A	COLUMN B
4.1.1 Business entity rule	<b>A</b> Damages payable to a client will be finalized next year. An estimated amount of R25 000 is recorded this year.
4.1.2 Historical Cost	<b>B</b> The owner owes his sister R2 000 for costs incurred during holiday. This is not recorded in the business books.
4.1.3 Going Concern	<b>C</b> In all sale transaction sales are matched with cost of sales to realize profit.
4.1.4 Matching Principle	<b>D</b> Financial statements reflecting that the business will survive forever.
4.1.5 Prudence	<b>E</b> Land and building are shown in the financial statements as R5 million even though the property is worth R12 million
	<b>F</b> Only the transactions that can be expressed in terms of money are recorded in the accounting records.



**4.2** Mashaba is experiencing a different problem concerning each of his salespersons.

- State a different problem for each salesperson or school. (Quote figures to support your answer).
- Give a suitable solution to each problem.

(9)

(6)

**INFORMATION FOR MARCH 2026**

NAME OF THE SCHOOL	Moreko High	Poo High	Makopi High
NAME OF SALESPERSON	Mulaudzi B	Chauke A	Mangena C
Number of items available to be sold	250 Tracksuits	450 Tracksuits	150 Tracksuits
Number of items sold@ R200 each	225 Tracksuits	350 Tracksuits	40 Tracksuits
Number of items unsold at the end of the month	25 Tracksuits	90 Tracksuits	110 Tracksuits
Cash received from each person	R35 000	R 70 000	R 8000
Salary paid to each salesperson	R2 500	R2 500	R2 500

**TOTAL MARKS: 100**



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**ANSWER BOOK**

ACCOUNTING  
CONTROLLED TEST NO.1  
TERM 1 SBA TASK 2

17 MARCH 2026.com

**This Answer Book consists of 8 pages**

**QUESTION 1**

**(29)**

General Ledger			Accounting Equation			
No	Account Debited	Account Credited	Amount	A=	O	+L
1.				-	-	
		Bank	350			
2.	Bank		3000			
3			8000			
			5800			
4.		Bank				
			1 200			

**QUESTION 2**

**2.1. CASH RECEIPTS JOURNAL OF MPHENI STORES FOR MARCH 2026**

Doc	Day	Details	Analysis of Receipts	Bank	Sales	Cost of Sales	Debtors Control	Discount Allowed	Sundry accounts	
									Amount	Details

**2.2. CASH PAYMENTS JOURNAL MPHENI STORES FOR MARCH 2026**

EFT	Day	Details	Bank	Trading stock	Debtors control	Creditors Control	Discount Received	Sundry accounts	
								Amount	Details

7

**2.3 DEBTORS JOURNAL OF MPHENI STORES FOR MARCH 2026**

DOC	DAY	DEBTORS	FOL	SALES	COST OF SALES

6

**2.4 DEBTORS ALLOWANCES JOURNAL OF MPHENI STORES FOR MARCH 2026**

DOC	DAY	DEBTORS	FOL	DEBTORS ALLOWANCES	COST OF SALES
					220

4

**QUESTION 3**

3.1 DEBTORS' LEDGER OF MOPANI TRADERS						
THEMBA MBHELE						
DATE	Details	Fol	Debit	Credit	Balance	
Feb						

3.2	Provide TWO points of advice to Mopani Traders to ensure that customers pay their account on time.		
			4

<b>TOTAL MARKS</b>
21



**QUESTION 4**

**4.1 MATCHING**

4.1.1	
4.1.2	
4.1.3	
4.1.4	
4.1.5	

5

**4.2. PROBLEM SOLVING**

Mashaba is experiencing a different problem concerning each of his salespersons. <ul style="list-style-type: none"> <li>• State a different problem for each salesperson or school (Quote figures to support your answer). (9)</li> <li>• Give a suitable solution to each problem (6)</li> </ul>		
	<b>PROBLEM ✓ WITH FIGURES ✓✓</b>	<b>ADVICE ✓✓</b>
<b>Moreko High (Mulaudzi)</b>		
<b>Poo High (Chauke)</b>		
<b>Makopi High (Mangena)</b>		

<b>15</b>

**TOTAL MARKS: 100**



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**GRADE 10**

**MARKING GUIDELINE**

ACCOUNTING  
CONTROLLED TEST NO.1  
TERM 1 SBA TASK 2

*Stanmorephysics.com* 17 MARCH 2026

**This Marking Guideline consists of 8 pages.**

QUESTION 1

(29)

General Ledger			Accounting Equation			
No	Account Debited	Account Credited	Amount	A=	O	+L
1.	Telephone ✓	Bank ✓	400 ✓✓	- ✓	- ✓	0
	Drawings ✓	Bank	350	- ✓	- ✓	0
2.	Bank	Rent Income ✓	3000	+ ✓	+ ✓	0
3	Debtors Control ✓	Sales ✓	8000	+ ✓	+ ✓	0
	Cost of sales ✓	Trading stock ✓	5800	- ✓	- ✓	0
4.	Loan ✓	Bank	12 400 ✓✓	- ✓	0	- ✓
	Interest on loan ✓	Bank ✓	1 200	- ✓	- ✓	0

Foreign entries -1 per line if a learner has entered in all 3 columns in the accounting equation, a learner must earn a mark in the line where penalty applied

**QUESTION 2**

**2.1. CASH RECEIPTS JOURNAL OF MPHENI STORES FOR MARCH 2026**

Doc	Day	Details	Analysis Of Receipts	Bank	Sales	Cost of Sales	Debtors Control	Discount Allowed	Sundry accounts	
									Amount	Details
CRT	03	Cash Sales	10 400✓		10 400✓	6 500✓				
B/S		TYME Bank	2 000✓ See DC-DA	12 400✓ One part correct			2 340✓✓	340✓		
B/S	23	TYME Bank	84 600	84 600✓					80 000✓	Fixed deposit✓
									4 600✓	Interest on fixed deposit✓

13
13

**2.2. CASH PAYMENTS JOURNAL MPHENI STORES FOR MARCH 2026**

EFT	Day	Details	Bank	Trading stock	Debtors control	Creditors Control	Discount Received	Sundry accounts	
								Amount	Details
B/S	03	Tyme bank	700✓					700✓✓	Bank charges✓
127	07	Thulamela municipality	3 460✓					3 460✓	Water and electricity✓

7
7

**2.3 DEBTORS JOURNAL OF MPHENI STORES FOR MARCH 2026**

DOC	DAY	DEBTORS	FOL	SALES	COST OF SALES
103	10	A Baloyi✓		3 400✓	1 200✓
104		J Makhado✓		7 300✓	4 500✓

6
6

**2.4 DEBTORS ALLOWANCES JOURNAL OF MPHENI STORES FOR MARCH 2026**

DOC	DAY	DEBTORS	FOL	DEBTORS ALLOWANCES	COST OF SALES
34	16	J makhado		980✓ <input checked="" type="checkbox"/> <i>Cost of sale should not exceed 700 to earn method mark</i>	700✓
35	18	A Baloyi		350✓	220

4
4

**QUESTION 3**

3.1 DEBTORS' LEDGER OF MOPANI TRADERS						
THEMBA MBHELE						
DATE		Details	Fol	Debit	Credit	Balance
Feb	1	Balance	b/d			27 300 ✓
	5	Invoice 401	DJ	14 000 ✓✓		41 300 ✓ operation
	15	Receipt 210	CRJ		21 750 ✓	19 550 ✓ operation
	17	Credit Note 260	DAJ		4 600 ✓	14 950 ✓ operation
	25	Invoice 415	DJ	3 500 ✓		18 450 ✓ operation
	28	Receipt 226	CRJ		18 300 ✓✓	150 ✓ operation
		Discount allowed ✓	CRJ		150 ✓	0/nil ✓✓

<b>17</b>
<b>17</b>

-1 penalty for poor presentation if documents numbers are not shown-max 1

3.2	Provide TWO points of advice to Mopani Traders to ensure that customers pay their account on time.		
	<p><b>ANY TWO POINTS</b> ✓✓✓✓</p> <ul style="list-style-type: none"> <li>• Grant discount on early or prompt payments</li> <li>• Charge interest on overdue account</li> <li>• Send reminders</li> </ul>		
			<b>4</b>
			<b>4</b>

<b>TOTAL MARKS</b>
<b>21</b>
<b>21</b>



**QUESTION 4**

**4.1 MATCHING**

4.1.1	B ✓	
4.1.2	E ✓	
4.1.3	D ✓	
4.1.4	C ✓	
4.1.5	A ✓	

5

**4.2. PROBLEM SOLVING**

Mashaba is experiencing a different problem concerning each of his salespersons. <ul style="list-style-type: none"> <li>State a different problem for each salesperson or school (Quote figures to support your answer). (9)</li> <li>Give a suitable solution to each problem (6)</li> </ul>		
	<b>PROBLEM ✓ WITH FIGURES ✓✓</b>	<b>ADVICE ✓✓</b>
<b>Moreko High (Mulaudzi)</b>	(225 X R200) (45 000 –R35 000) 10 000 Cash is missing or stolen	<ul style="list-style-type: none"> <li>Encourage customer to use EFT</li> <li>Division of duties</li> </ul>
<b>Poo High (Chauke)</b>	450 -350 Or 100-90 <ul style="list-style-type: none"> <li>10 tracksuits are missing/stolen</li> </ul>	<ul style="list-style-type: none"> <li>Count stock regular</li> <li>Buy in small quantities</li> </ul>
<b>Makopi High (Mangena)</b>	<ul style="list-style-type: none"> <li>110 tracksuits unsold or on hand</li> <li>Too much stock on hand 110</li> <li>Few tracksuits sold only 40</li> </ul>	<ul style="list-style-type: none"> <li>Reduce the selling price</li> <li>Advertise more regular</li> <li>Buy as per orders received</li> </ul>

15

**N.B Mark correct advice even if the problem is incorrect, award marks for figure, if only correct figure provided**

**TOTAL MARKS: 100**