



ACCOUNTING GRADE 10

1 Paper – JUNE 2026 [200 marks – 2½ hours]

BREAK DOWN

1. GAAP Principles and Journals Financial Statements

- 1.1 GAAP PRINCIPLES**
- 1.2 CASH AND CREDIT JOURNALS**
 - Cash Receipt Journal**
 - Debtors Journal**
 - Debtors Allowances Journal**

2. GENERAL LEDGER

- 2.1.1 Trading stock
- 2.1.2 Debtors control
- 2.1.3 Creditors control
- 2.1.4 Sales
- 2.1.5 Cost of sales
- 2.1.6 Packing material

3. DEBTORS & ACCOUNTING EQUATION

3.1 SOURCE DOCUMENTS

3.2 DEBTORS LEDGER

3.3 Problem Solving

3.4 ACCOUNTING EQUATION

4. SALARIES

- 4.1 CONCEPTS**
- 4.2 SALARIES JOURNAL**

5. WAGES JOURNAL