EXAMINATION NUMBER:													
CENTRE NUMBER:													

ANSWER BOOK

APPLIED ACCOUNTING
NQF LEVEL 2

(3011002)

19 February 2025

QUESTIONS	TOPICS	MARKS	MARKS ACHIEVED
SECTION A		**[80]**	
1	Multiple-choice questions	20	
2	Short theoretical questions	30	
3	Calculations	30	
SECTION B		**[120]**	
4	Journals	40	
5	Posting to general ledger	30	
6	Final accounts and balance sheet	30	
7	Influence on accounting equation	20	
	TOTAL	**200**	

PERCENTAGE ACHIEVED: %

The answer book consists of 16 pages.

077Q1S2519

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SECTION A **EXAMINATION NUMBER:**

QUESTION 1

1.1 _____ 1.11 _____

1.2 _____ 1.12 _____

1.3 _____ 1.13 _____

1.4 _____ 1.14 _____

1.5 _____ 1.15 _____

1.6 _____ 1.16 _____

1.7 _____ 1.17 _____

1.8 _____ 1.18 _____

1.9 _____ 1.19 _____

1.10 _____ 1.20 _____

(20 × 1) **[20]**

QUESTION 2

2.1 2.1.1 _____

2.1.2 _____

2.1.3 _____

2.1.4 _____

(4 × 1) (4)

2.2 2.2.1 _____

_____

_____

2.2.2 _____

_____

_____

EXAMINATION NUMBER: | | | | | | | | | | | | | |

2.2.3 _____

_____

_____

2.2.4 _____

_____

_____

(4 × 2) (8)

2.3 2.3.1 _____

_____

_____ (3)

2.3.2 _____

_____

_____ (3)

2.3.3 _____ (1)

2.3.4 _____ (1)

2.3.5 _____

_____

_____ (3)

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2.4



ALLEY KATZ CC
45 Whiskers Avenue, Frontline, 2001

DATE: …… RECEIPT NO: ……

	R	C
Received from: _____		
Payment for: _____		
Amount of: _____		
_____		
_____		
Thank you _____		
SIGNATURE _____		

(7)
[30]

QUESTION 3

3.1

ASSETS	LIABILITIES	OWNER'S EQUITY
R204 520		R101 245
	R16 720	R28 920
R101 789	R35 684	

(3 × 2) (6)

3.2 _____

_____

_____ (3)

EXAMINATION NUMBER: | | | | | | | | | | | | | |

3.3 TRIAL BALANCE OF SEED POTS AS AT 31 JULY 2024

ACCOUNTS	DEBIT	CREDIT

(8)

3.4

120 days	90 days	60 days	30 days	Current	Balance

(6)

3.5 3.5.1 _____

_____

_____

_____

_____ (5)

3.5.2 _____

_____

_____

_____ (2)

[30]

TOTAL SECTION A: 80

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SECTION B

QUESTION 4

4.1 **CASH RECEIPTS JOURNAL OF TINY TREASURES – AUGUST 2024** **CRJ1**

Doc no	Day	Details	Analysis of receipts	Bank	Sales	Cost of sales	Debtors control	Discount allowed	Sundry accounts		
									Amount	Fol	Details

(10)

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EXAMINATION NUMBER: | | | | | | | | | | | | | |

4.2 **CASH PAYMENTS JOURNAL OF TINY TREASURES – AUGUST 2024** **CPJ1**

Doc no	Day	Name of payee	Bank	Trading stock	Wages	Creditors control	Discount received	Sundry accounts		
								Amount	Fol	Details

(10)

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EXAMINATION NUMBER:

4.3 **DEBTORS JOURNAL OF TINY TREASURES – AUGUST 2024** **DJ1**

Doc No	Day	Details	Sales	Cost of sales

(4)

4.4 **DEBTORS ALLOWANCE JOURNAL OF TINY TREASURES – AUGUST 2024** **DAJ1**

Doc No	Day	Details	Debtors allowances	Cost of sales

(2)

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CJ1

4.5 **CREDITORS JOURNAL OF TINY TREASURES – AUGUST 2024**

Doc No	Day	Creditor	Creditors control	Trading stock	Sundry accounts		
					Amount	Fol	Details

(5)

4.6 **CREDITORS ALLOWANCE JOURNAL OF TINY TREASURES – AUGUST 2024** **CAJ1**

Doc No	Day	Creditor	Creditors control	Trading stock	Sundry accounts		
					Amount	Fol	Details

(4)

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EXAMINATION NUMBER: | | | | | | | | | | | | | |

4.7 **GENERAL JOURNAL OF TINY TREASURES – AUGUST 2024** **GJ1**

Date	Details	Debit	Credit	Debtors control		Creditors control	
				Debit	Credit	Debit	Credit

(5)
[40]

EXAMINATION NUMBER:

QUESTION 5

5.1

GENERAL LEDGER OF LITTLE EXPLORERS TRADERS
BALANCE SHEET ACCOUNTS SECTION

DR CR

5.1 **BANK** **B4**

(6)

5.2 **DEBTORS CONTROL** **B5**

(8)

NOMINAL ACCOUNTS SECTION

5.3 **SALES** **N1**

(2)

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5.4 **COST OF SALES** **N2**

(3)

5.5 **STATIONERY** **N8**

(4)

5.6 **RENT INCOME** **N10**

(2)

5.7 5.7.1 _____

_____

_____ (4)

5.7.2 _____

_____ (1)

[30]

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QUESTION 6

GENERAL LEDGER OF TOYS ARE FUN

DR CR

NOMINAL ACCOUNTS SECTION

6.1 **Profit and Loss Account** **N13**

Date	Details		Amount	Date	Details		Amount

(11)

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6.2

BALANCE SHEET OF TOYS ARE FUN AS AT 30 JUNE 2024

ASSETS	**Notes**		
Non-current assets			
Current assets			
TOTAL ASSETS			
EQUITY AND LIABILITIES			
Owner's equity			
Capital	1.		
Non-current liabilities			
Current liabilities			
TOTAL EQUITY AND LIABILITIES			

(15)

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EXAMINATION NUMBER:

6.3. **NOTE TO BALANCE SHEET**

1. CAPITAL		

(4)
[30]

EXAMINATION NUMBER: | | | | | | | | | | | | | |

QUESTION 7

No.	Source document	GENERAL LEDGER		Assets	Owner's equity	Liabilities
		Account debit	Account credit			
7.1						
7.2						
7.3			Debtors control: PJ Simba	-R980	-R980	
		Trading stock				
7.4						

[20]

TOTAL SECTION B: 120
GRAND TOTAL: 200

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