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

CENTRE NUMBER: | | | | | | | | | | |

ANSWER BOOK

APPLIED ACCOUNTING
NQF LEVEL 3

2 December 2024

QUESTIONS	TOPICS	POSSIBLE MARKS	MARK ACHIEVED
SECTION A			
1	Multiple-choice questions & Short theoretical questions	20	
2	VAT calculations and Trial Balance	30	
3	General Ledger Accounts	30	
SECTION B			
4	Subsidiary Journals	60	
5	Final Accounts	20	
6	Financial year end & Statements	30	
7	Accounting Equation	10	
	TOTAL	**200**	

PERCENTAGE ACHIEVED:

This ANSWER BOOK consists of 17 pages.

571Q1N2402

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SECTION A

QUESTION 1

1.1 1.1.1 _____

1.1.2 _____

1.1.3 _____

1.1.4 _____

1.1.5 _____

(5 × 1) (5)

1.2 1.2.1 _____

1.2.2 _____

1.2.3 _____

1.2.4 _____

1.2.5 _____

(5 × 1) (5)

1.3 1.3.1 _____

1.3.2 _____

1.3.3 _____

1.3.4 _____

1.3.5 _____

(5 × 1) (5)

1.4 1.4.1 _____

1.4.2 _____

1.4.3 _____

1.4.4 _____

1.4.5 _____

(5 × 1) (5)
[20]

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QUESTION 2

2.1 2.1.1 _____

_____

2.1.2 _____

_____

2.1.3 _____

_____

2.1.4 _____

_____

2.1.5 _____

_____

(5 × 2) (10)

2.2

TRIAL BALANCE OF BRAVO TRADERS		
	DEBIT	**CREDIT**

(10)

2.3 2.3.1 _____

_____

_____

_____

2.3.2

2.3.3

2.3.4

2.3.5

(5 × 2) (10)
[30]

QUESTION 3

3.1

Dr	CREDITORS CONTROL			Cr			

(10)

3.2 _____

_____

_____

_____

_____ (2)

3.1 3.3.1

Dr			TRADING STOCK				Cr

(10)

3.1 3.3.2

Dr			DEBTORS CONTROL				Cr

(8)
[30]

TOTAL SECTION A: 80

CTION B

QUESTION 4

CASH RECEIPTS JOURNAL OF CAPE MEDICAL SUPPLIERS – NOVEMBER 2023 **CRJ 11**

Doc No	Day	Details	Analysis of Receipts	Bank	VAT Output	Sales	Cost of Sales	Debtors Control	Sundry Accounts		
									Amount	Fol.	Details

(12)

4.2 **CASH PAYMENTS JOURNAL OF CAPE MEDICAL SUPPLIERS – NOVEMBER 2023** **CPJ 11**

Doc No	Day	Name of payee	Bank	Trading stock	VAT Input	Creditors control	Discount received	Sundry Accounts		
								Amount	Fol.	Details

(19)

4.3 **DEBTORS JOURNAL OF CAPE MEDICAL SUPPLIERS – NOVEMBER 2023 DJ 11**

Doc no.	Day	Debtor	Debtors Control	Sales	VAT Output	Cost of sales

(8)

4.4 **DEBTORS ALLOWANCES OF CAPE MEDICAL SUPPLIERS – NOVEMBER 2023 DAJ 11**

Doc no.	Day	Debtor	Debtors Control	Sales returns	VAT Input	Cost of sales

(5)

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4.5 **CREDITORS JOURNAL OF CAPE MEDICAL SUPPLIERS – NOVEMBER 2023** **CJ 11**

Doc No	Day	Details	Creditors control	VAT Input	Trading stock	Sundry Accounts		
						Amount	Fol.	Details

(7)

4.6 **CREDITORS ALLOWANCES JOURNAL OF CAPE MEDICAL SUPPLIERS – NOVEMBER 2023** **CAJ 11**

Doc No	Day	Details	Creditors control	Trading stock	VAT output	Sundry Accounts		
						Amount	Fol.	Details

(3)

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4.7 **GENERAL JOURNAL OF CAPE MEDICAL SUPPLIERS – NOVEMBER 2023** **GJ 11**

Doc no.	Day	Details	Debit	Credit	Debtors' control		Creditors' control	
					Debit	Credit	Debit	Credit

(6)
[60]

QUESTION 5

5.1	CAPITAL ACCOUNT						

(4)

5.2	TRADING ACCOUNT						

(6)

5.3	PROFIT AND LOSS						

(10)
[20]

QUESTION 6

6.1 **INCOME STATEMENT OF BOKKE DEALERS AS AT 31 OCTOBER 2023**

(14)

6.2 **NOTES TO THE BALANCE SHEET OF BOKKE DEALERS ON 31 OCTOBER 2023**

1. PROPERTY, PLANT AND EQUIPMENT		
2. CASH AND CASH EQUIVALENTS		
3. CAPITAL		

(10)

6.3 **BALANCE SHEET OF BOKKE DEALERS ON 31 OCTOBER 2023**

(6)
[30]

QUESTION 7

No	Source document	GENERAL LEDGER		Assets	Owner's Equity	Liabilities
		Account Debit	Account Credit			
E.g.	**Cheque counterfoil**	**Telephone**	**Bank**	**-1000**	**-1000**	**0**
7.1						
7.2						

(6)

(4)

[10]

TOTAL SECTION B: 120
GRAND TOTAL: 200

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