EXAMINATION NUMBER:													
CENTRE NUMBER:													

APPLIED ACCOUNTING

(First paper)

NQF LEVEL 4

(3011004)

%

4 December 2023

QUESTIONS	TOPICS	MARKS	MARKER'S MARK	MODERATOR'S MARK
SECTION A				
1	All	30		
2	All	30		
SECTION B				
3	Adjustments	40		
4	Profit and loss calculations	30		
5	Financial Statements	50		
6	Influence on accounting equation	20		
	TOTAL	200		

PERCENTAGE ACHIEVED:

The answer book consists of 12 pages

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SECTION A **EXAMINATION NUMBER:** | | | | | | | | | | | | | |

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)

1.3.2 _____

_____ (1)

1.3.3 _____

_____ (1)

1.3.4 _____

_____ (2)

1.3.5 _____

_____ (2)

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1.3.6 _____

_____ (3)

1.3.7 _____

_____ (3)

1.3.8 _____

_____ (3)

1.3.9 _____

_____

_____

_____ (4)

[30]

QUESTION 2

2.1 2.1.1 _____

_____

2.1.2 _____

_____

2.1.3 _____

_____

2.1.4 _____

_____

2.1.5 _____

_____

(5 × 2) (10)

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

2.2 2.2.1 **Stationery** **N15**

Date	Detail	Fol	Amount		Date	Detail	Fol	Amount	

(9)

2.2.2 **Note to the Balance Sheet:**

(4)

2.3 _____

_____

_____

_____

_____

_____

(7)
[30]

TOTAL SECTION A: 60

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SECTION B **EXAMINATION NUMBER:** | | | | | | | | | | | | | |

QUESTION 3

General Journal of Underworld Book Store – 31 December 2022 **GJ25**

No.	Details	Debit	Credit	Debtors' Control		Calculations (ALL calculations must be shown)
				Debit	Credit	
1.						
2.						
3.1						
3.2						

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

No.	Details	Debit	Credit	Debtors' Control		Calculations (ALL calculations must be shown)
				Debit	Credit	
4.						
5.						
6.						

[40]

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QUESTION 4 **EXAMINATION NUMBER:**

General Ledger of Dubai Arts and Crafts

Capital

Date	Details	Fol	Amount		Date	Details	Fol	Amount	

(6)

Rent received

(2)

Wages

(4)

Trading account

(4)

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EXAMINATION NUMBER:

Profit and Loss

(14)
[30]

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QUESTION 5 **EXAMINATION NUMBER:** | | | | | | | | | | | | | |

5.1 **Income Statement of Giovani Jewellery Store for the year ended 28 February 2022**

(27)

EXAMINATION NUMBER:

5.2 **Balance Sheet of Giovani Jewellery Store as at 28 February 2022**

(11)

EXAMINATION NUMBER:

Notes to the Balance Sheet

1. Non-Current Assets:	Cost price		Accumulated depreciation		Net carrying amount	

(5)

2. Capital				

(3)

3. Trade and other creditors/payables				

(4)
[50]

QUESTION 6 **EXAMINATION NUMBER:** | | | | | | | | | | | | | |

No	GENERAL LEDGER		Assets	Owner's Equity	Liabilities
	Account Debit	Account Credit			
E.g.	*Telephone*	*Bank*	*- 200*	*- 200*	*0*
6.1					
6.2					
6.3					
6.4					
6.5					

[20]

TOTAL SECTION B: 140
GRAND TOTAL: 200

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