EXAMINATION NUMBER:													
CENTRE NUMBER:													

APPLIED ACCOUNTING
NQF LEVEL 3

(3011003)

4 November 2022

ANSWER BOOK

QUESTIONS	TOPICS	MAXIMUM MARKS	MARKS ACHIEVED
SECTION A			
1	Multiple-choice questions	20	
2	Short theoretical questions	30	
3	Short theoretical questions	30	
SECTION B			
4	Subsidiary Journals	60	
5	General Ledger	20	
6	Financial year end and Statements	30	
7	Accounting equation	10	
	TOTAL	200	

PERCENTAGE ACHIEVED:

This answer book consists of 17 pages.

Copyright reserved

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

CENTRE NUMBER: | | | | | | | |

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)

Copyright reserved

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

CENTRE NUMBER: | | | | | | | |

1.4

	Goods/Services	VAT exempt	0%	15%
1.4.1	Brown bread			
1.4.2	New cash register			
1.4.3	Diesel			
1.4.4	School fees for public school			
1.4.5	Furniture			

(5 × 1) (5)

[20]

QUESTION 2

2.1 _____

_____

_____

_____

_____

(2 × 2) (4)

2.2 _____

_____

_____

_____

_____

(2 × 2) (4)

Copyright reserved

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

CENTRE NUMBER: | | | | | | | |

2.3

General Ledger of Records Pty L Debtors Control							

(18)

2.4

DEBTORS LIST	
Details	**Amount**

(4)

[30]

Copyright reserved

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

CENTRE NUMBER: | | | | | | | |

3.1 3.1.1 (a) _____

_____

_____

_____

(b) _____

_____

_____

_____

(c) _____

_____

_____

_____

(e) _____

_____

_____

_____

(5 × 3) (15)

3.1.2 _____

_____

_____

_____

_____ (4)

Copyright reserved

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

CENTRE NUMBER: | | | | | | | |

3.2 _____

_____ (1)

[30]

TOTAL SECTION A: 80

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

CENTRE NUMBER: | | | | | | | |

SECTION A

QUESTION 4

4.1 **CASH RECEIPTS JOURNAL OF FLYBE'S DEALERS – SEPTEMBER 2021** **CRJ 9**

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

(16)

Copyright reserved

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

CENTRE NUMBER: | | | | | | | |

4.2 **CASH PAYMENTS JOURNAL OF FLYBE'S DEALERS – SEPTEMBER 2021** **CPJ 9**

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

(14)

Copyright reserved

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

CENTRE NUMBER: | | | | | | | |

4.3 **DEBTORS JOURNAL OF FLYBE'S DEALER – SEPTEMBER 2021 DJ 9**

Doc No.	Day	Debtor	Debtors Control	Sales	Vat Output	Cost of sales

(10)

4.4 **DEBTORS ALLOWANCES JOURNAL OF FLYBE'S DEALERS – SEPTEMBER 2021 DAJ 9**

Doc No.	Day	Debtor	Debtors Allowance	Sales return	Vat Input	Cost of sales

(4)

Copyright reserved

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

CENTRE NUMBER: | | | | | | | |

4.5 **CREDITORS JOURNAL OF FLYBE'S DEALERS – SEPTEMBER 2021** **CJ 9**

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

(10)

Copyright reserved

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

CENTRE NUMBER: | | | | | | | |

4.6 **CREDITORS ALLOWANCES JOURNAL OF FLYBE'S DEALERS – SEPTEMBER 2021** **CAJ 9**

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

(2)

Copyright reserved

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

CENTRE NUMBER: | | | | | | | |

4.7 **GENERAL LEDGER OF FLYBE'S DEALERS – SEPTEMBER 2021** **GJ 9**

Day	Details	Debit	Credit	Debtors' control		Creditors' control	
				Debit	Credit	Debit	Credit

(4)
[60]

Copyright reserved

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

CENTRE NUMBER: | | | | | | | |

QUESTION 5

5.1 A – _____

B – _____

D – _____

E – _____

(4 × 2) (8)

5.2 _____

_____ (2)

5.3 _____

_____ (2)

5.4 _____

_____ (2)

5.5 _____

_____ (2)

5.6 _____

_____

_____

_____

_____

(4 × 1) (4)

[20]

Copyright reserved

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

CENTRE NUMBER: | | | | | | | |

6.1 **GENERAL LEDGER OF ZAMA STORES**
NOMINAL ACCOUNTS SECTION

Trading account							

(4)

6.2 **Profit and loss account**

(10)

Copyright reserved

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

CENTRE NUMBER: | | | | | | | |

6.3

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

(10)

Copyright reserved

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

CENTRE NUMBER: | | | | | | | |

6.4 **BALANCE SHEET OF ZAMA STORES AS AT 30 SEPTEMBER 2021**

(6)
[30]

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

CENTRE NUMBER: | | | | | | | |

QUESTION 7

No	Source document	GENERAL LEDGER		Assets	Owner's Equity	Liabilities
		Account Debit	Account Credit			
E.g.	Cheque 100	Packing material	Bank	-580	-580	0
7.1						
7.2						

(2 × 5) **[10]**

TOTAL SECTION B: 120
GRAND TOTAL: 200

Copyright reserved