higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

NASIENRIGLYN

NASIONALE SERTIFIKAAT (BEROEPSGERIG)

TOEGEPASTE REKENINGKUNDE

(Tweede vraestel)

NKR VLAK 4

24 November 2022

Hierdie nasienriglyn bestaan uit 19 bladsye.

Kopiereg voorbehou

AFDELING A

VRAAG 1

1.1	1.1.1	betaalbare		
	1.1.2	krediet		
	1.1.3	betalings		
	1.1.4	inskrywings		
	1.1.5	bewys		
	1.1.6	depositostrokie		
	1.1.7	aanneemsaldo		
	1.1.8	termyn		
	1.1.9	staat		
	1.1.10	vorm		
			(10 × 1)	(10)
1.2	1.2.1	A		
	1.2.2	D		
	1.2.3	A		
	1.2.4	C		
	1.2.5	B		
			(5 × 1)	(5)
1.3	1.3.1	R32 015,78		(1)
	1.3.2	R10 920,60		(1)
	1.3.3	R32 015,78 – R10 920,60☑ = R21 095,18✓ betaalbaar✓		(3)
				[20]

TOTAAL AFDELING A: 20

AFDELING B

VRAAG 2

2.1

Prepared by: Educational Pack

LAST YEAR Customer Journal batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive		Contra
10	31/12/2021	C	G001 -Gcaza, K.	CJNL1001	TAKE ON BALANCE		00	3 725.00	3 725.00	D	9990/000
12	28/02/2022	C	G001 -Gcaza, K.	CJNL1201	TAKE ON BALANCE		00	5 700.00	5 700.00	D	9990/000
11	31/01/2022	C	M001 -Mene, V.	CJNL1101	TAKE ON BALANCE		00	665.00	665.00	D	9990/000
12	28/02/2022	C	M001 -Mene, V.	CJNL1201	TAKE ON BALANCE		00	1 600.00	1 600.00	D	9990/000
10	31/12/2021	G	9990/000-Opening Balance / Suspense Account	CJNL1001	TAKE ON BALANCE		00	3 725.00	3 725.00	C	9990/000
12	28/02/2022	G	9990/000-Opening Balance / Suspense Account	CJNL1201	TAKE ON BALANCE		00	5 700.00	5 700.00	C	9990/000
11	31/01/2022	G	9990/000-Opening Balance / Suspense Account	CJNL1101	TAKE ON BALANCE		00	665.00	665.00	C	9990/000
12	28/02/2022	G	9990/000-Opening Balance / Suspense Account	CJNL1201	TAKE ON BALANCE		00	1 600.00	1 600.00	C	9990/000

---------- End of Report ----------

- Die hele reël moet korrek wees om een punt te verdien. Dit sluit die rekening- en belastingkodes in, tensy daar 'n regmerkie langs die datum, beskrywing of 'n bedrag is.
- - 2 indien verwerking in die verkeerde joernaal gedoen is

(9)

2.2

- -2 indien verwerking in die verkeerde dokument gedoen is
- Penaliseer/Trek die punt van die totaal van die subvraag af.

Sage Technology Park
102 Western Services Road
Gallo Manor Ext 6
2191

Educational No: LANGA TRADERS
PO Box 781893
Sandton
2146
South Africa

Supplier Invoice

Date 07/03/2022 ✓

Page 1

Document No SI33

Melaat Suppliers

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	
S002	345	N			Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
SIG	Swing	2	Each	2 500.00		15.00%	5 000.00 ✓
LES	Lounge set	4	Each	5 800.00		15.00%	23 200.00 ✓
UAB	Umbrella and base	6	Each	1 760.00		15.00%	10 560.00 ✓

Sien die lyntransaksie na

Alle boodskappe op verskafferfakture

KINDLY IMNFORM US OF ANY PRICE CHANGES ✓

Early Payment Terms:
2.5% within 60 days from period end ✓
39 113.69 until 30/05/2022

Received in good order

Sien die persentasie na, nie die bedrag nie

Signed_____ Date_____

Sub Total	38 760.00
Discount @ ✓ 10.00%	3 876.00
Amount Excl Tax	34 884.00
Tax	5 232.60
Total	40 116.60

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(07)

Sage Technology Park
102 Western Services Road
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2191

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South Africa

Supplier Invoice

Date	14/03/2022 ✓
Page	1
Document No	SI34

MLX BROS
37 Sotho Road
UPINGTON
8801

Deliver to
37 Sotho Road
UPINGTON
8801

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
S004 ✓	678 ✓	N	714682935 ✓	Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
LFR	Leaf rake	3	Each	88.00		15.00%	264.00 ✓
WDP	Wooden planter	6	Each	393.00		15.00%	2 358.00 ✓
GZB	Gazebo	9	Each	1 699.00		15.00%	15 291.00 ✓

Sien die lyntransaksie na

KINDLY INFORM US OF ANY PRICE CHANGES

Early Payment Terms:
10% within 60 days from period end ✓
14 831.96 until 30/05/2022

Received in good order

Sien die persentasie na, nie die bedrag nie

Signed_____ Date_____

Sub Total			17 913.00
Discount @	20.00%	✓	3 582.60
Amount Excl Tax			14 330.40
Tax			2 149.56
Total			16 479.96

(10)

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Supplier Invoice

Date	21/03/2022 ✓
Page	1
Document No	SI35

NUT Pty (Ltd)

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
S003 ✓	901 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
DNS	Dining set	2	Each	1 650.00		15.00%	3 300.00 ✓
PLC ✓	Pool cleaner	3	Each	3 334.40		15.00%	10 003.20 ✓

Sien die lyntransaksie na

KINDLY INFORM US OF ANY PRICE CHANGES

EEarly Payment Terms:
✓ 5% within 60 days from period end
12 353.68 until 30/05/2022

Sien die persentasie na, nie die bedrag nie

Received in good order

Signed_____ Date_____

Sub Total	13 303.20
Discount @ ✓ 15.00%	1 995.48
Amount Excl Tax	11 307.72
Tax	1 696.16
Total	13 003.88

(08)

(25)

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2.3

- -2 indien verwerking in die verkeerde dokument gedoen is
- Penaliseer/Trek die punt van die totaal van die subvraag af.

Sage Technology Park
102 Western Services Road
Gallo Manor Ext 6
2191

Educational No: LANGA TRADERS
PO Box 781893
Sandton
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South Africa

Return & Debit

Date	10/03/2022 ✓
Page	1
Document No	DN13

Alle terugkeer- & debietdatums

Melaat Suppliers

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	
S002 ✓	SI33\345 ✓	N			Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
LES	Lounge set Wrong colour ✓	1	Each	5 800.00		15.00%	5 800.00 ✓
UAB	Umbrella and base Incorrect order ✓	2	Each	1 760.00		15.00%	3 520.00 ✓

Sien die lyntransaksie na

OF

LES - Wrong colour
UAB - Incorrect order

Received in good order

Signed_____ Date_____

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Sub Total	9 320.00
Discount @ ☑ 10.00%	932.00
Amount Excl Tax	8 388.00
Tax	1 258.20
Total	9 646.20

Hoofpunt

(08)

Sage Technology Park
102 Western Services Road
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Educational No: LANGA TRADERS
PO Box 781893
Sandton
2146
South Africa

Return & Debit

Date	30/03/2022
Page	1
Document No	DN14

NUT Pty (Ltd)

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	
S003 ✓	SI35/901 ✓	N			Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
DNS	Dining set Chair broken ✓	1	Each	1 650.00		15.00%	1 650.00 ✓

Sien die lyntransaksie na

OF

DNS - Chair broken

Received in good order

Signed_____ Date_____

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Sub Total	1 650.00
Discount @ ☑ 15.00%	247.50
Amount Excl Tax	1 402.50
Tax	210.38
Total	1 612.88

(05)

☑ Hoofpunt **(13)**

2.4
- -2 indien verwerking in die verkeerde dokument gedoen is
- Penaliseer/Trek die punt van die totaal van die subvraag af.

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Educational No: LANGA TRADERS
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Sandton
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South Africa

Tax Invoice

Date	12/03/2022 ✓
Page	1
Document No	TI66

Alle belastingfakture

V. Mene

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
M001 ✓		N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price	
LFR	Leaf rake	3	Each	132.00		15.00%	396.00	✓
UAB	Umbrella and base	2	Each	2 904.00		15.00%	5 808.00	✓
DC	Delivery Cost			250.00		15.00%	250.00	✓

Sien die lyntransaksie na

✓ Early Payment Terms:
5% within 30 days from period end
6 726.48 until 30/04/2022

Sien die persentasie na, nie die bedrag nie.

Received in good order

Signed_____ Date_____

Sub Total	6 454.00
Discount @ ✓ 5.00%	310.20
Amount Excl Tax	6 143.80
Tax	921.57
Total	7 065.37

(07)

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Sandton
2146
South Africa

Tax Invoice

Date	18/03/2022
Page	1
Document No	TI67

K. Gcaza

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
G001 ✓		N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
SIG	Swing	4	Each	3 960.00		15.00%	15 840.00 ✓
LES	Lounge set	2	Each	9 240.00		15.00%	18 480.00 ✓
DC	Delivery Cost			250.00		15.00%	250.00 ✓

Sien die lyntransaksie na

✓ Early Payment Terms:
7.5% within 15 days from period end
36 795.40 until 15/04/2022

Received in good order

Signed_____ Date_____

Sub Total		34 570.00
Discount @ ✓	0.00%	0.00
Amount Excl Tax		34 570.00
Tax		5 185.50
Total		39 755.50

(06)

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Tax Invoice

Date	24/03/2022
Page	1
Document No	TI68

Cash sales

Deliver to
Z. Jack
Hoofweg 82
Upington

✓ Naam en adres

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
Z99 ✓		N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
UAB	Umbrella and base	3	Each	2 904.00		15.00%	8 712.00 ✓
LFR	Leaf rake	5	Each	132.00		15.00%	660.00 ✓

Sien die lyntransaksie na

Thank you for your support ✓

Geen bepalings nie✓

Received in good order

Signed_____ Date_____

Sub Total	9 372.00
Discount @ ✓ 10.00%	937.20
Amount Excl Tax	8 434.80
Tax	1 265.22
Total	9 700.02

(07)

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102 Western Services Road
Gallo Manor Ext 6
2191

Educational No: LANGA TRADERS
PO Box 781893
Sandton
2146
South Africa

Tax Invoice

Date	30/03/2022
Page	1
Document No	TI69

C. Manus
42 Xilo Drive
Upington
4964 ✓

Deliver to
42 Xilo Drive
Upington
4964

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
M002 ✓		N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price	
DNS	Dining set	1	Each	2 376.00		15.00%	2 376.00	✓
WDP	Wooden planter	3	Each	554.00		15.00%	1 662.00	✓
GZB	Gazebo	2	Each	2 640.00		15.00%	5 280.00	✓
PLC	Pool cleaner	1	Each	5 501.76 ✓		15.00%	5 501.76	✓

Sien die lyntransaksie na

Early Payment Terms:
✓ 2.5% within 60 days from period end
15 370.43 until 30/05/2022

Sien die persentasie na, nie die bedrag nie.

Received in good order

Signed_____ Date_____

Sub Total		14 819.76
Discount @ ✓	7.50%	1 111.48
Amount Excl Tax		13 708.28
Tax		2 056.24
Total		15 764.52

(09)

(29)

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2.5

- -2 indien verwerking in die verkeerde dokument gedoen is
- Penaliseer/Trek die punt van die totaal van die subvraag af.

Sage Technology Park
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Gallo Manor Ext 6
2191

Educational No: LANGA TRADERS
PO Box 781893
Sandton
2146
South Africa

Credit Note

Date	20/03/2022 ✓
Page	1
Document No	CN16

V. Mene

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	
M001 ✓	TI66 ✓	N			Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
UAB	Umbrella and base Base missing ✓	1	Each	2 904.00		15.00%	2 904.00 ✓

Sien die lyntransaksie na

OF

UAB - Base missing

Received in good order

Signed_____ Date_____

Sub Total	2 904.00
Discount @ ☑ 5.00%	145.20
Amount Excl Tax	2 758.80
Tax	413.82
Total	3 172.62

(6)

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2.6

Prepared by: Educational Pack

CB 2 Payments batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive		Contra
1	08/03/2022	G	4200/000-Printing & Stationery	PCV13	PNA - Pens, pencils		01	77.48	89.10	D	8410/000
1	16/03/2022	G	4700/000-Refreshments	PCV14	Larine Stores - Teas, coffee, sugar		00	256.78	256.78	D	8410/000
1	24/03/2023	G	4400/000-Salaries & Wages	PCV15	Casual wage - cleaning the office		00	350.00	350.00	D	8410/000
1	24/03/2023	x G	8410/000-Petty Cash	ZContras	Generated CB 2 Payments		00	695.88	695.88	C	
1	31/03/2022	x G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry		00	11.62	11.62	D	

---------- End of Report ----------

- Die hele reël moet korrek wees om een punt te verdien. Dit sluit die rekening- en belastingkode in.
- -1 vir verkeerde tydperk en datum
- - 2 indien verwerking in die verkeerde joernaal gedoen is **(4)**

2.7

Prepared by: Educational Pack

CB 1 Receipts batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive		Contra
1	03/03/2022	G	5100/000-Capital	DEP23	Receipt 31		00	25 000.00	25 000.00	C	8400/000
1	10/03/2022	C	G001 -Gcaza, K.	DEP23	Receipt 32		00	9 200.00	9 200.00	C	8400/000
1	17/03/2022	G	2900/000-Commission Received	DEP24	Receipt 33		01	4 782.61	5 500.00	C	8400/000
1	24/03/2022	C	M001 -Mene, V.	DEP25	Receipt 34		00	3 698.11	3 698.11	C	8400/000
1	26/03/2022	C	Z99 -Cash sales	DEP25	CRR 03		00	9 700.02	9 700.02	C	8400/000
1	31/03/2022	G	2950/000-Rent Received	DEP26	Receipt 35		01	10 652.17	12 250.00	C	8400/000
1	10/03/2022	C	G001 -Gcaza, K.	DEP23	Discount		01	195.65	225.00	C	3550/000
1	24/03/2022	C	M001 -Mene, V.	DEP25	Discount		01	169.25	194.64	C	3550/000
1	31/03/2022	x G	8400/000-Bank	ZContras	Generated CB 1 Receipts		00	65 348.13	65 348.13	D	
1	31/03/2022	x G	3550/000-Discount Allowed for Cash	ZContras	Generated Discount - ZContras		00	364.90	364.90	D	3550/000
1	31/03/2022	x G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry		00	2 260.48	2 260.48	C	

---------- End of Report ----------

- Die hele reël moet korrek wees om een punt te verdien. Dit sluit belasting in, tensy daar 'n regmerkie langs 'n rekening of 'n bedrag is.
- - 2 indien verwerking in die verkeerde joernaal gedoen is
- -1 vir verkeerde tydperk en datum
- Indien die student BTW-verwerking afgewikkel (*take off*) het, ken slegs punte toe vir die bedrae wat BTW uitsluit. **(17)**

2.8

Prepared by: Educational Pack

CB 1 Payments batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive		Contra
1	01/03/2022	G	6300/010-Office Equipment - @ Cost	EFT75	Situra Furnishers - Cabinet, chairs		03	18 921.73	21 759.99	D	8400/000
1	03/03/2022	G	4200/000-Printing & Stationery	EFT76	Qase Stationers - A4 Files		01	252.17	289.99	D	8400/000
1	04/03/2022	G	4150/010-Motor Vehicle - Petrol & Oil	EFT77	Shell - Fuel		00	750.00	750.00	D	8400/000
1	16/03/2022	S	S002 -Melaat Suppliers	EFT78	Settlement of Invoice 345		00	29 000.00	29 000.00	D	8400/000
1	17/03/2022	G	3050/000-Advertising & Promotions	EFT79	NC Promotions - Advert for specials		01	208.70	240.00	D	8400/000
1	20/03/2022	G	5400/000-Drawings	EFT80	UP Municipality - Owners acc		00	1 000.00	1 000.00	D	8400/000
1	20/03/2022	G	3650/000-Electricity & Water	EFT80	UP Municipality - Elect. + water		01	1 739.13	2 000.00	D	8400/000
1	16/03/2022	S	S002 -Melaat Suppliers	EFT78	Discount		01	1 278.61	1 470.40	D	2700/000
1	20/03/2022	x G	8400/000-Bank	ZContras	Generated CB 1 Payments		00	55 039.98	55 039.98	C	
1	20/03/2022	x G	2700/000-Discount Received for Cash	ZContras	Generated Discount - ZContras		00	1 278.61	1 278.61	C	2700/000
1	31/03/2022	x G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry		00	2 976.46	2 976.46	D	

---------- End of Report ----------

- Die hele reël moet korrek wees om een punt te verdien. Dit sluit belasting in, tensy daar 'n regmerkie langs 'n rekening of 'n bedrag is.
- -1 indien verwysings verkeerd is
- - 2 indien verwerking in die verkeerde joernaal gedoen is
- -1 vir verkeerde tydperk en datum
- Indien die student BTW-verwerking afgewikkel het, ken slegs punte toe vir bedrae wat BTW uitsluit. **(12)**

2.9

Sage Technology Park
102 Western Services Road
Gallo Manor Ext 6
2191

Educational No: LANGA TRADERS
PO Box 781893
Sandton
2146
South Africa

STATEMENT

Date	31/03/2022
Page	1
Account Number	M001 ✓

V. Mene

Educational No: LANGA TRADERS
PO Box 781893
Sandton
2146
South Africa

Account	Date	Page
M001	31/03/2022	1

Date	Reference	Description		Debit	Credit
01/03/2022		BROUGHT FORWARD	☑	2 265.00	
12/03/2022	TI66	Tax Invoice	☑	7 065.37	
20/03/2022	CN16	Credit Note - TI66	☑		3 172.62
24/03/2022	DEP25	Receipt 34	☑		3 892.75

☑ = Bywerking

Account	Date	Page
M001	31/03/2022	1

Date	Reference	Amount
01/03/2022		2 265.00D
12/03/2022	TI66	7 065.37D
20/03/2022	CN16	3 172.62C
24/03/2022	DEP24	3 892.75C

120+ Days	90 Days	60 Days	30 Days	Current
0.00	0.00	0.00	0.00	2 265.00

This message prints when the customer's balance is within their terms

Total Due 2 265.00

Amount Due	2 265.00
Amount Paid:	3 892.75
Comments:	

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(5)
[120]

TOTAAL AFDELING B: 120

AFDELING C

VRAAG 3

3.1 3.1.1

Prepared by: Educational Pack

CB 1 Receipts batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive		Contra
12	01/02/2022	G	2950/000-Rent Income	D12/1	AB Roux		01	13 043.48	15 000.00	C	8400/000
12	04/02/2022	C	Z99 -Cash sales	D12/1	M Philander		00	7 500.00	7 500.00	C	8400/000
12	07/02/2022	C	M001 -Mizz Bizz	D12/1	Settlement		00	10 000.00	10 000.00	C	8400/000
12	08/02/2022	G	2950/000-Rent Income	D12/1	EFT		01	19 009.13	21 860.50	C	8400/000
12	25/02/2022	G	2850/000-Bad Debts Recovered ✓	D12/2	PC Xolo		02	3 323.35	3 821.85	C	8400/000
12	22/02/2022	G	2900/000-Interest on current account	INT ✓	Bank statement - Int on curre acc		00 ✓	2 541.00	2 541.00	C	✓8400/000
12	28/02/2022	G	5100/000-Capital	EFT12 ✓	Bank statement - Captial contribut	✓	00 ✓	25 000.00	25 000.00	C	✓8400/000
12	28/02/2022	x G	8400/000-Bank	ZContras	Generated CB 1 Receipts		00	85 723.35	85 723.35	D	
12	28/02/2022	x G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry		00	5 306.39	5 306.39	C	

Korrekte datum-volgorde ✓

---------- End of Report ----------

- -1 indien dit in die verkeerde joernaal aangeteken is
- Die bedrag en rekening moet korrek wees om 'n punt te verdien, tensy daar 'n regmerkie langs 'n rekening, verwysing of bedrag verskyn.
- Aanvaar verskillende verwysingsmetodes vir bykomende inskrywings solank dit logies is. (9)

3.1.2

Prepared by: Educational Pack

CB 1 Payments batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive		Contra
12	02/02/2022	G	6250/010-Computer Equipment - @ Cost	BP031	CLS Wholesalers		03	18 921.73	21 759.99	D	8400/000
12	03/02/2022	G	3400/000-Courier & Postage	BP032	Courier services		01	434.78	500.00	D	8400/000
12	05/02/2022	G	8410/000-Petty Cash	BP033	Cash		00	500.00	500.00	D	8400/000
12	10/02/2022	S	S003 -NUT Pty (Ltd)	BP034	Payment		00	17 603.08	17 603.08	D	8400/000
12	18/02/2022	G	3300/000-Computer Expenses	BP035	Computer Mania		01	208.70	240.00	D	8400/000
12	20/02/2022	G	3650/000-Electricity & Water	BP036	Upington Municipality		01	2 608.70	3 000.00	D	8400/000
12	03/02/2022	G ✓	7150/000-CAP Bank: FIxed Deposit 12% p.a	TRANSFER ✓	Bank statement - FIxed deposit		00 ✓	10 000.00	10 000.00	D	✓8400/000
12	06/02/2022	G	4300/000-Rent Paid	X906	Bank statement - Debit order		01 ✓	3 913.04	4 500.00	D	✓8400/000
12	06/02/2022	G	5400/000-Drawings	X906 ✓	Bank statement - Owner rent		00 ✓	1 500.00	1 500.00	D	✓8400/000
12	09/02/2022	G	4600/000-Telephone & Fax	DD1 ✓	Bank statement - Telephone acc		01 ✓	259.99	298.99	D	✓8400/000
12	12/02/2022	G	3200/000-Bank Charges	B/S12A	Bank statement - Service fee		01 ✓	108.60	124.89	D	✓8400/000
12	26/02/2022	G	3200/000-Bank Charges	B/S12B ✓	Bank statement - Transaction fee		01 ✓	1.04	1.20	D	✓8400/000
12	26/02/2022	x G	8400/000-Bank	ZContras	Generated CB 1 Payments		00	60 028.15	60 028.15	C	
12	28/02/2022	x G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry		00	3 968.49	3 968.49	D	

Korrekte datum-volgorde ✓

---------- End of Report ----------

- -1 indien dit in die verkeerde joernaal aangeteken is
- Die bedrag en rekening moet korrek wees om 'n punt per reël te verdien, tensy 'n regmerkie langs 'n rekening of bedrag verskyn.
- Aanvaar verskillende verwysingsmetodes vir bankkoste solank dit logies is. (18)

3.1.3

Prepared by: Educational Pack

Reconciliation Output : Cash Book 1 - 8400/000 - Bank ✓

Closing Balance As Per Bank Statement	21 195.20	✓
Less Outstanding CB 1 Payments :		
BP032 03/02/2022 Courier services ✓	500.00	
Sub Total	500.00 CR	
Plus Outstanding CB 1 Receipts ✓		
Sub Total	0.00 DR	
Reconciled Bank Balance	20 695.20	
Computer Bank Balance As At 28/02/2022 ✓	20 695.20	
Diff	0.00	✓✓

---------- End of Report ----------

(7)

3.2

Prepared by: Educational Pack

Bad Debts ✓ Journal batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive		Contra
12	28/02/2022 ✓	C	B001 -Bongo, B.	12/1 ✓	Written off as irrecoverable ✓		02 ✓	4 723.48	5 432.00	C ✓	3150/000 ✓
12	28/02/2022	G	9500/000-Vat / Tax Control Account	ZContras	12/1 - Tax entry		00	708.52	708.52	D	
12	28/02/2022	G	3150/000-Bad Debts	12/1	Written off as irrecoverable		00	4 723.48	4 723.48	D	3150/000

---------- End of Report ----------

- Indien dit in die Algemene Joernaal verwerk is, sien die antwoord na maar moenie punte vir die Slegteskuldjoernaal toeken nie.

Prepared by: Educational Pack

✓ General Journal batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Debit	Credit	Contra
12	28/02/2022 ✓	G ✓	3850/000-Insurance ✓	12/2 ✓	Correction of error ✓		456.00 ✓		3650/000 ✓
12	28/02/2022	G	3450/000-Depreciation ✓	12/3 ✓	350000 x 15/100 x 1/12 ✓		4 375.00 ✓		6200/020 ✓
12	28/02/2022	G	3650/000-Electricity & Water	12/2	Correction of error			456.00	3650/000
12	28/02/2022	G	6200/020-Vehicles: Accumulated Depreciation	12/3	350000 x 15/100 x 1/12			4 375.00	6200/020

---------- End of Report ----------

- Aanvaar indien studente die debiet- en kredietrekening in verskillende rye aanbied.
- Aanvaar indien studente BTW geaktiveer het. (20)

3.3

✓ ✓ ✓ Inkomstestaat eerste
Trial Balance : 01/03/2021 to 28/02/2022 ✓ Geen sero-items nie

Prepared by: Educational Pack

Last Year	Account		DR	CR
0.00	2850/000	Bad Debts Recovered		3 323.35
0.00	2900/000	**Rente op lopende rekening** ✓		2 541.00
0.00	2950/000	Rent Income		32 052.61
0.00	3150/000	Bad Debts	4 723.48	
0.00	3200/000	Bank Charges ✓	109.64	
0.00	3300/000	Computer Expenses	208.70	
0.00	3400/000	Courier & Postage	434.78	
0.00	3450/000	Depreciation	4 375.00	
0.00	3650/000	Electricity & Water	2 152.70	
0.00	3850/000	Insurance	456.00	
0.00	4300/000	Rent Paid	3 913.04	
0.00	4600/000	Telephone & Fax	259.99	
0.00		Nett Profit	21 283.63	
0.00			37 916.96	37 916.96
0.00		Nett Profit		21 283.63
0.00	5100/000	Capital		380 432.00
0.00	5400/000	Drawings	1 500.00	
	6200/000	Vehicles		
0.00	6200/010	Vehicles: Cost	350 000.00	
0.00	6200/020	Vehicles: Accumulated Depreciation		4 375.00
	6250/000	Computer Equipment - Net Value		
0.00	6250/010	Computer Equipment - @ Cost	18 921.73	
	6350/000	Furniture & Fittings - Net value		
0.00	6350/010	Furniture & Fittings - @ Cost	5 000.00	
0.00	7150/000	CAP Bank: FIxed Deposit 12% p.a	10 000.00	
0.00	8000/000	Customer Control Account		17 500.00
0.00	8400/000	Bank	20 695.20	
0.00	8410/000	Petty Cash	500.00	
0.00	9000/000	Supplier Control Account	17 603.08	
0.00	9500/000	Vat / Tax Control Account		629.38
0.00			424 220.01	424 220.01

(6)
[60]

TOTAAL AFDELING C: 60
GROOTTOTAAL: 200

Kopiereg voorbehou