

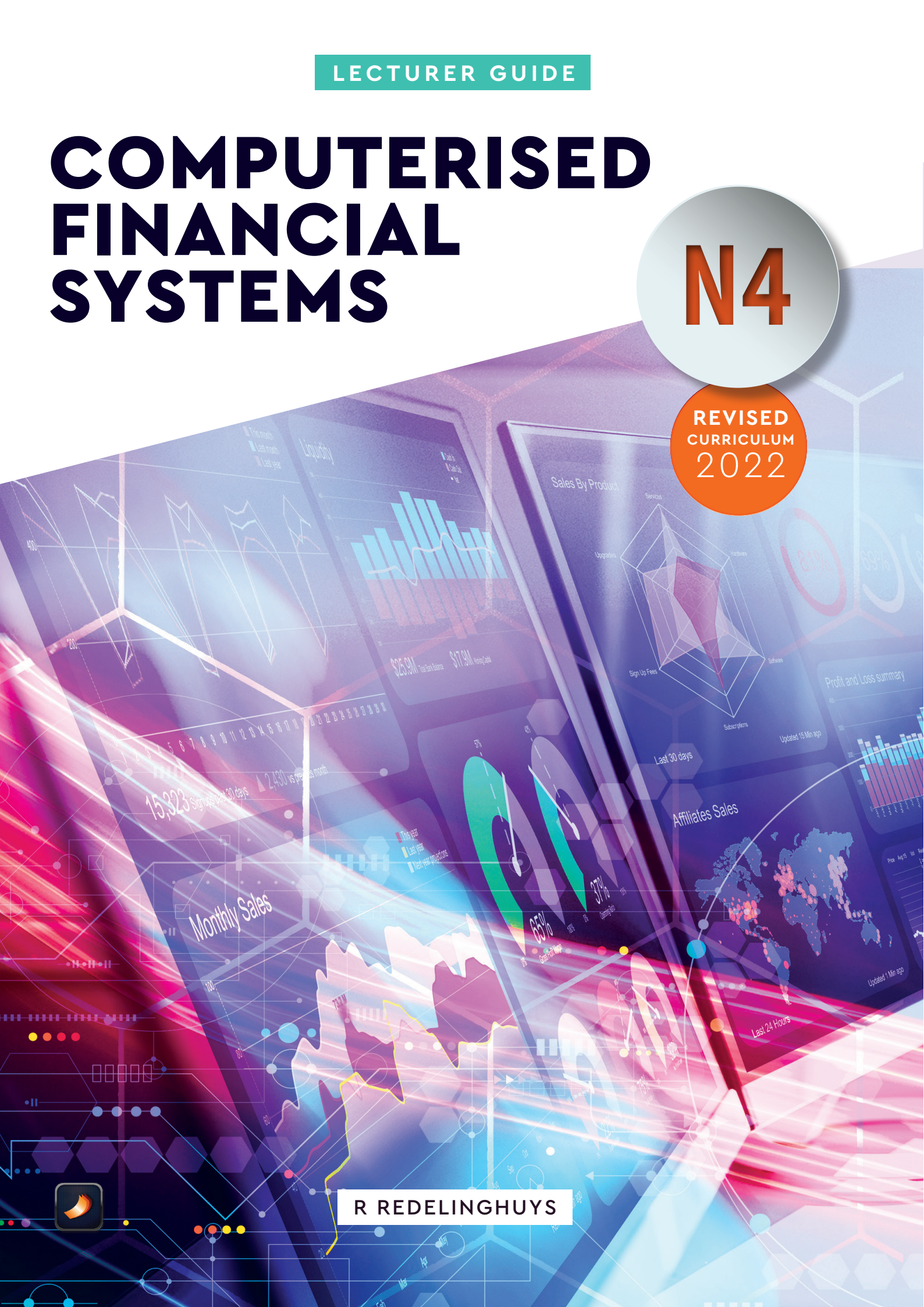
LECTURER GUIDE

# COMPUTERISED FINANCIAL SYSTEMS

N4

REVISED CURRICULUM 2022

R REDELINGHUYNS



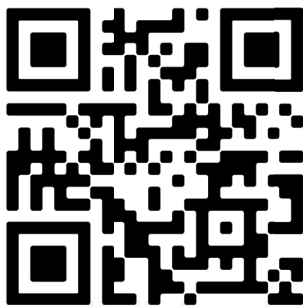


# N4 Computerised Financial Systems Lecturer Guide

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*Ronél Redelinghuys*

Lecturer, please scan  
this code to access  
exercise files and  
marking guideline.



SCAN ME

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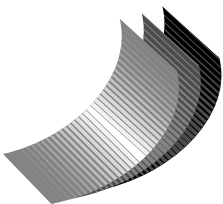
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**Lecturer, please scan  
this code to access  
exercise files and  
marking guideline.**



## Lecturer guidance

### 1. General Information

#### a) Aims

- To enable students to use a computer and peripherals devices in an accounting field.
- To enable students to apply the software skills of the selected application program on an introductory level.
- To enable students to deal confidently with most accounting systems used in the industry.

#### b) Semester mark

- A semester mark is determined out of 100% and is compiled from formal tests, internal examination and marks allocated to an assignment or practical project.

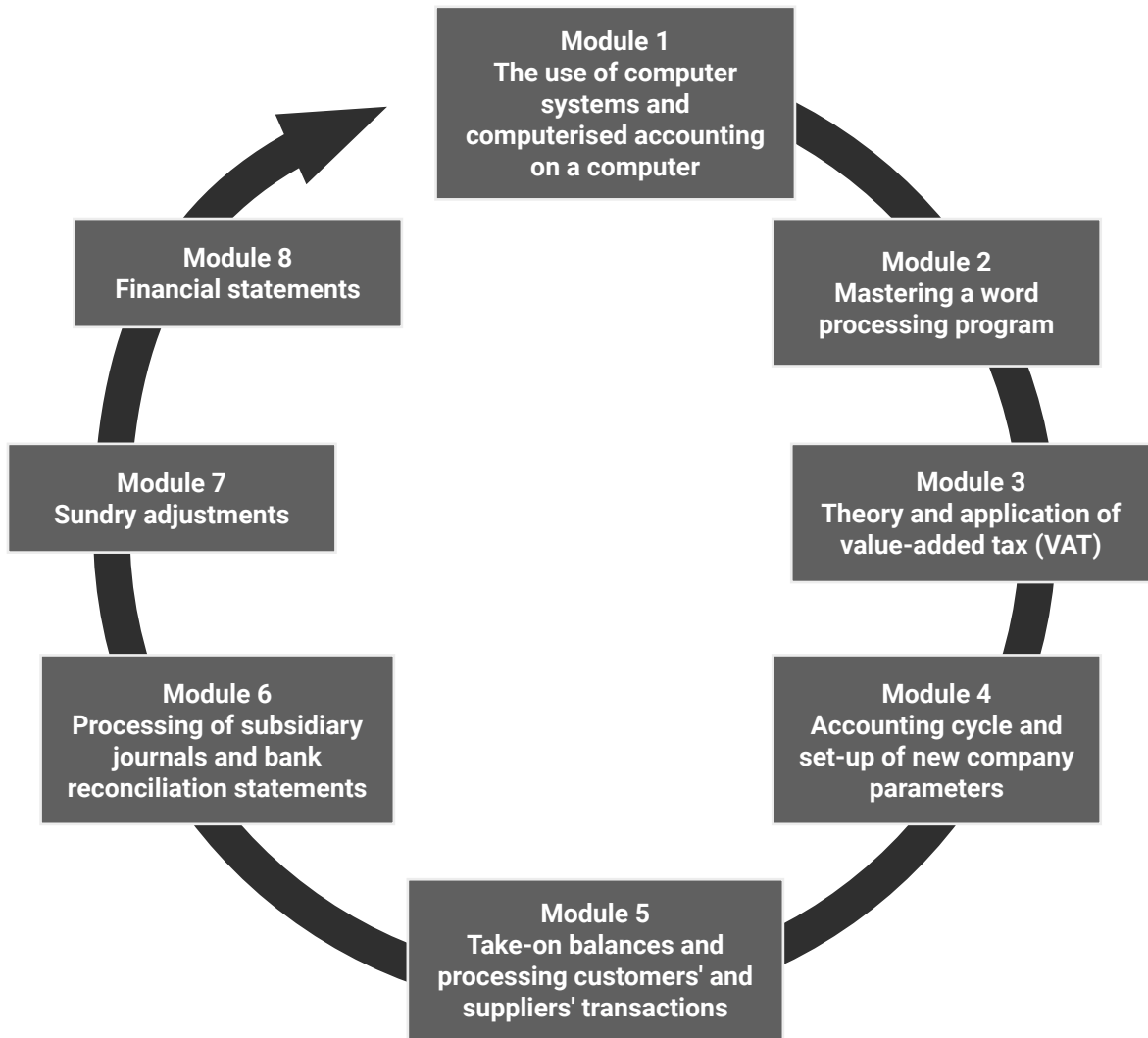
The semester mark is compiled as follows:

Tasks	Type of assessment activity	Scope of assessment	% Contribution to ICASS mark
1	Assignment or practical project	Should cover at least 20% of the practical outcomes in the syllabus.	20%
2	Test 60-70 marks for 1 hour	At least 40%-50% of the syllabus content must be covered in the test.	30%
3	Internal examination 120-140 marks for 2 hours	At least 70%-80% of the syllabus content must be covered in the internal examination.	50%
<b>TOTAL</b>			<b>100%</b>

## c) Learning content and weighted value

Module	Content	Evaluation	Duration (week/s)	Weighted value
1	The use of computer system and computerised accounting on a computer	Could be done through informal assessments only – NO external or formal assessment will be given to students.	1½	5
2	Mastering a Word Processing program	Could be done through informal assessments only – NO external or formal assessment will be given to students.	1½	5
3	Theory and application of value-added tax (VAT)	Theoretical questions could be given to students. Assessment on calculation of input and output VAT amount within the chain of distribution could be given to students.	1	5
4	Accounting cycle and setting up of new company parameters	This module is of utmost importance. Short assignments and exercises must be evaluated on a regular basis. Students must be evaluated during practical sessions.	1½	5
5	Take-on balances and processing of customers' and suppliers' transactions	This module is of utmost importance. Class tests and enough exercises must be given on a regular basis. Students must be evaluated through practical sessions.	3	35
6	Processing of subsidiary journals and bank reconciliation statements	Students should be given exercises and class tests on a regular basis to ensure their competency in the module. Students must be evaluated during practical sessions and timed.	4	30
7	Sundry adjustments	Short assignments must be given and evaluated. Integrate this assignment with previous modules.	2	10
8	Financial Statements	Only printed trail balance, income statement (Statement of Comprehensive Income) and balance sheet (Statement of Financial Position) are required for evaluation purposes.	1½	5
<b>TOTAL</b>				<b>100</b>

d) Learning content flow





## YEAR/SEMESTER/TRIMESTER: LESSON PLANNING

Lecturer Name	SUBJECT						N/LEVEL			Week Date:					
<b>Date:</b>															
<b>Class Groups:</b> ✓	A	B	C	A	B	C	A	B	C	A	B	C	A	B	C
<b>Topic</b> <b>SO's</b> <b>LO's</b>															
<b>Recapping &amp; Introduction</b> (± 5 min)															
<b>Teaching Method</b> • Lecture • Q & A • Demonstration • Problem solving • Other															
<b>Resources</b> (Please tick)	<ul style="list-style-type: none"> <li>• CD/DVD</li> <li>• Data projector</li> <li>• Text book</li> <li>• Notes</li> <li>• Model</li> <li>• Sample</li> <li>• LMS (Moodle)</li> <li>• Computer/ Laptop</li> <li>• White Board</li> <li>• Practical facility</li> </ul>			<ul style="list-style-type: none"> <li>• CD/DVD</li> <li>• Data projector</li> <li>• Text book</li> <li>• Notes</li> <li>• Model</li> <li>• Sample</li> <li>• LMS (Moodle)</li> <li>• Computer/ Laptop</li> <li>• White Board</li> <li>• Practical facility</li> </ul>			<ul style="list-style-type: none"> <li>• CD/DVD</li> <li>• Data projector</li> <li>• Text book</li> <li>• Notes</li> <li>• Model</li> <li>• Sample</li> <li>• LMS (Moodle)</li> <li>• Computer/ Laptop</li> <li>• White Board</li> <li>• Practical facility</li> </ul>			<ul style="list-style-type: none"> <li>• CD/DVD</li> <li>• Data projector</li> <li>• Text book</li> <li>• Notes</li> <li>• Model</li> <li>• Sample</li> <li>• LMS (Moodle)</li> <li>• Computer/ Laptop</li> <li>• White Board</li> <li>• Practical facility</li> </ul>			<ul style="list-style-type: none"> <li>• CD/DVD</li> <li>• Data projector</li> <li>• Text book</li> <li>• Notes</li> <li>• Model</li> <li>• Sample</li> <li>• LMS (Moodle)</li> <li>• Computer/ Laptop</li> <li>• White Board</li> <li>• Practical facility</li> </ul>		
<b>Learner activities</b> (Please tick)	<ul style="list-style-type: none"> <li>• Listening</li> <li>• Reading</li> <li>• Writing</li> <li>• Speaking/ Discussing</li> <li>• Practical</li> <li>• Homework</li> <li>• Research</li> </ul>			<ul style="list-style-type: none"> <li>• Listening</li> <li>• Reading</li> <li>• Writing</li> <li>• Speaking/ Discussing</li> <li>• Practical</li> <li>• Homework</li> <li>• Research</li> </ul>			<ul style="list-style-type: none"> <li>• Listening</li> <li>• Reading</li> <li>• Writing</li> <li>• Speaking/ Discussing</li> <li>• Practical</li> <li>• Homework</li> <li>• Research</li> </ul>			<ul style="list-style-type: none"> <li>• Listening</li> <li>• Reading</li> <li>• Writing</li> <li>• Speaking/ Discussing</li> <li>• Practical</li> <li>• Homework</li> <li>• Research</li> </ul>			<ul style="list-style-type: none"> <li>• Listening</li> <li>• Reading</li> <li>• Writing</li> <li>• Speaking/ Discussing</li> <li>• Practical</li> <li>• Homework</li> <li>• Research</li> </ul>		
<b>Exercise(s)</b> • Textbook • Worksheet • LMS (Moodle) • Other (specify)															
<b>Formative Assessments and Class Activities</b> (Please tick)	<ul style="list-style-type: none"> <li>• Assignment</li> <li>• Case Study</li> <li>• Class work</li> <li>• Group work</li> <li>• Demonstrate</li> <li>• Interviews</li> <li>• Observation</li> <li>• Practical</li> <li>• Questionnaire</li> <li>• Puzzle</li> <li>• Role play</li> <li>• Simulations</li> <li>• Research project</li> <li>• Video/DVD</li> <li>• Written media</li> <li>• Written test</li> </ul>			<ul style="list-style-type: none"> <li>• Assignment</li> <li>• Case Study</li> <li>• Class work</li> <li>• Group work</li> <li>• Demonstrate</li> <li>• Interviews</li> <li>• Observation</li> <li>• Practical</li> <li>• Questionnaire</li> <li>• Puzzle</li> <li>• Role play</li> <li>• Simulations</li> <li>• Research project</li> <li>• Video/DVD</li> <li>• Written media</li> <li>• Written test</li> </ul>			<ul style="list-style-type: none"> <li>• Assignment</li> <li>• Case Study</li> <li>• Class work</li> <li>• Group work</li> <li>• Demonstrate</li> <li>• Interviews</li> <li>• Observation</li> <li>• Practical</li> <li>• Questionnaire</li> <li>• Puzzle</li> <li>• Role play</li> <li>• Simulations</li> <li>• Research project</li> <li>• Video/DVD</li> <li>• Written media</li> <li>• Written test</li> </ul>			<ul style="list-style-type: none"> <li>• Assignment</li> <li>• Case Study</li> <li>• Class work</li> <li>• Group work</li> <li>• Demonstrate</li> <li>• Interviews</li> <li>• Observation</li> <li>• Practical</li> <li>• Questionnaire</li> <li>• Puzzle</li> <li>• Role play</li> <li>• Simulations</li> <li>• Research project</li> <li>• Video/DVD</li> <li>• Written media</li> <li>• Written test</li> </ul>			<ul style="list-style-type: none"> <li>• Assignment</li> <li>• Case Study</li> <li>• Class work</li> <li>• Group work</li> <li>• Demonstrate</li> <li>• Interviews</li> <li>• Observation</li> <li>• Practical</li> <li>• Questionnaire</li> <li>• Puzzle</li> <li>• Role play</li> <li>• Simulations</li> <li>• Research project</li> <li>• Video/DVD</li> <li>• Written media</li> <li>• Written test</li> </ul>		

<b>Formative Assessment and Class Activity Tools</b> (Marking guidelines) (Please tick)	<ul style="list-style-type: none"> <li>• Assessment grid</li> <li>• Evaluation</li> <li>• Model answers</li> <li>• Observation checklist</li> <li>• Oral Checklist</li> <li>• Practical Checklist</li> <li>• Printed reports</li> <li>• Rating scale</li> <li>• Rubric</li> </ul>	<ul style="list-style-type: none"> <li>• Assessment grid</li> <li>• Evaluation</li> <li>• Model answers</li> <li>• Observation checklist</li> <li>• Oral Checklist</li> <li>• Practical Checklist</li> <li>• Printed reports</li> <li>• Rating scale</li> <li>• Rubric</li> </ul>	<ul style="list-style-type: none"> <li>• Assessment grid</li> <li>• Evaluation</li> <li>• Model answers</li> <li>• Observation checklist</li> <li>• Oral Checklist</li> <li>• Practical Checklist</li> <li>• Printed reports</li> <li>• Rating scale</li> <li>• Rubric</li> </ul>	<ul style="list-style-type: none"> <li>• Assessment grid</li> <li>• Evaluation</li> <li>• Model answers</li> <li>• Observation checklist</li> <li>• Oral Checklist</li> <li>• Practical Checklist</li> <li>• Printed reports</li> <li>• Rating scale</li> <li>• Rubric</li> </ul>	<ul style="list-style-type: none"> <li>• Assessment grid</li> <li>• Evaluation</li> <li>• Model answers</li> <li>• Observation checklist</li> <li>• Oral Checklist</li> <li>• Practical Checklist</li> <li>• Printed reports</li> <li>• Rating scale</li> <li>• Rubric</li> </ul>
<b>Conclusion of lesson</b> (± 5 min) Summarise and emphasise outcomes					
<b>Comments/ Reflection</b>					

## STUDENT WEEKLY PLAN: RECORD OF ACADEMIC WORK

A weekly plan for a student to show what work was covered for each subject during on-campus and remote (home-based) teaching and learning

NAME AND SURNAME	IDENTITY NO		PROGRAMME		FRIDAY		NEXT DUE DATE: HOMEWORK/ PRACTICALS/ TESTS/ISAT
	STUDENT NO	LEVEL	DATE	CAMPUS	DATE	CAMPUS	
WEEK (eg. 10 -14 Aug 2020)	STUDENT NO		LEVEL		THURSDAY		NEXT DUE DATE: HOMEWORK/ PRACTICALS/ TESTS/ISAT
No	SUBJECT	DATE	CAMPUS	HOME	DATE	CAMPUS	
1.							
2.							
3.							
4.							

5.									
6.									
7.									

*During COVID-19, students may follow a rotational time-table where they attend classes on campus on some days, and on other days they work by themselves at home. This plan aims to assist the student to keep record of what work the lecturer has completed in class, and what work they have to cover at home.*

*How to use this plan:*

1. **On Campus/ Face-to-face Learning:** *the student adds the content and activities as the lecturer covers the work in class.*
2. **Remote/ Home-based Learning:** *on the days when the student is home, they add the content and activities as they complete the work given to them by the lecturer.*

**STUDENT SIGNATURE:** \_\_\_\_\_





# Module 1

## The use of computer systems and computerised accounting on a computer



LEARNING CONTENT	LEARNING OUTCOMES The students must be able to:
1.1 The concept and function of a computer	1.1 Define and explain the function thereof.
1.2 The component of a computer system 1.2.1 Hardware <ul style="list-style-type: none"> <li>• Central processing unit               <ul style="list-style-type: none"> <li>– primary memory</li> <li>– control unit</li> <li>– logic unit</li> </ul> </li> <li>• Peripherals               <ul style="list-style-type: none"> <li>– disk drives</li> <li>– keyboard</li> <li>– monitor</li> <li>– printers</li> <li>– modem</li> </ul> </li> </ul> 1.2.2 Software <ul style="list-style-type: none"> <li>• Operating system</li> <li>• Application programs</li> </ul>	1.2 Mention the component of a computer regarding hardware and software and briefly explain the function of each component of a computer.
1.3 Characteristics of the selected accounting system	1.3 Explain the characteristics of the accounting system selected.
1.4 The use of a reference manual issued with the program	1.4 Refer to the program manual.
1.5 The use of the help functions for quick reference	1.5 Use the help functions for quick help and referencing.



### Summative assessment 1.1

SB page 8

1. A computer performs four major functions namely input, processing, storing and output. (2)
  2. Keyboard (1)
  3. Printer (1)
  4. Hardware (2)
  5. Laptop, mobile phone, tablet, television (any applicable) (4)
- [10]



### Summative assessment 1.2

SB page 15

1. It is a software program that enables the computer hardware ✓ to communicate with the computer and operate the software. ✓ (2)
  2. The operating system is responsible for controlling ✓ all input and output devices. ✓ (2)
  3. Software, program or application ✓✓ (2)
  4. Word/Excel/Access/PowerPoint/Publisher/Pastel Accounting (also accept Twitter/Facebook/TikTok) ✓✓ (2)
  5. 5.1 Random Access Memory ✓  
Read data quickly to run applications. Users can edit, delete, save or transfer RAM to another storage device. ✓✓ (3)
  - 5.2 Central Processing Unit ✓  
The control unit controls the information as it flows between the main memory and the arithmetic logic unit, the loading and storage of data as well as the input and output devices. ✓✓ (3)
  - 5.3 Read-Only-Memory ✓  
Stores the program required to initially boot the computer. It only allows reading. Users cannot edit or delete ROM since it is a 'built-in' memory that is installed into the computer by the manufacturers. ✓✓ (3)
  6. Pastel Accounting ✓ (1)
  7. Arithmetic logic unit ✓ (1)
  8. Peripherals ✓ (1)
- [20]



### Summative assessment 1.3

SB page 18

1. Capable of large number of transactions ✓  
Instant reporting ✓  
Reduction in paper work ✓  
Flexible reporting ✓  
Accounting queries ✓  
Secure ✓  
Staff are efficient and productive ✓  
(Any other applicable answer) (5)

- 2. 2.1 False ✓ (1)
  - 2.2 True ✓ (1)
  - 2.3 True ✓ (1)
  - 2.4 False ✓ (1)
  - 2.5 True ✓ (1)
- [10]**



**Summative assessment 1.4**

**SB page 19**

1. A reference manual contains relevant ✓ and detailed information and processes ✓ and procedures and explains the uses of the program. ✓ (3)
  2. Product name and model. ✓  
 Intended use and requirements for the product. ✓  
 Features in the product. ✓  
 Safety warnings. ✓  
 Installation instructions. ✓  
 Description of how to use/operate the product.  
 Troubleshooting and instructions on how to solve problems.  
 Repair and maintenance information.  
 Technical specifications.  
 Navigation including the table of contents, page numbering, index. (Any 5) (5)
  3. Paper format ✓ or as an electronic document (PDF or placed online or on-device in HTML). ✓ (2)
- [10]**



**Summative assessment 1.5**

**SB page 20**

1. In the dialogue box, type in a description of what you need help with. A list about your description will appear. Select. ✓✓  
 Result for your option selection will appear. Follow instructions. ✓✓ (4)
  2. HELP in the menu bar. ✓✓  
 F1 ✓✓  
 ? in the toolbar. ✓✓ (6)
- [10]**





# Module 2

## Mastering a Word Processing program



LEARNING CONTENT	LEARNING OUTCOMES The students must be able to:
<p>2.1 Word processing functions and the use of manuals</p> <ul style="list-style-type: none"> <li>• Switch on and off procedures</li> <li>• Use of a main option of program</li> <li>• Creating of new documents</li> <li>• Input and print out of text</li> <li>• Quick cursor movement</li> <li>• Page down</li> <li>• Go to page</li> <li>• Store and retrieve</li> <li>• Hard space</li> <li>• Soft hyphen</li> <li>• Editing of text               <ul style="list-style-type: none"> <li>– insert on and off</li> <li>– insert header and footer</li> <li>– move/copy</li> <li>– center/tab stop</li> <li>– indent/underline</li> <li>– bold</li> <li>– set margins/line spacing</li> <li>– page break/page combine.</li> </ul> </li> </ul>	<p>2.1 Apply the acquired skills accurately on the computer. You should be able to correctly apply the prescriptions for the performance of most of the word processing functions in the user guide of the program.</p>
<p>2.2 The help function and 'pull-down menus'</p>	<p>2.2 Use the help function and 'pull-down menus' accurately.</p>
<p>2.3 Application of commands with the aid of a word processing program</p> <ul style="list-style-type: none"> <li>• unnumbered/numbered paragraphs</li> <li>• tables.</li> </ul>	<p>2.3 Accurately apply the word processing commands.</p>



## Summative assessment 2.1

SB page 50

Salary Journal of CFS TRADERS for the month ending 31 January 20..

Name	Position	Salary	Deduction	Net salary
Sigwetu A	Clerk	7500	2625.00	R4875.00
Jaxa P	Secretary	5750	2012.50	R3737.50
De Villiers O	Bookkeeper	12250	4287.50	R7962.50
Behardien K	Auditor	25000	8750.00	R16250.00

ACCURACY		-1 per error (/red stroke)	[10]
DISPLAY		Blue X	[20]
1	Paper size: A4 portrait		(1)
2	Font: Arial, 12		(1)
3, 4	Left & right margins – 2,54 cm/1"		(2)
5, 6	Header: Name Surname (left); Today's date (right)		(2)
7, 8	Bold		(2)
9 – 14	Tab stops 2,7 cm/1,06" (bar) 4,44 cm/1,5" (center) 6,03 cm/2,38" (bar) 7,62 cm/3" (right) 10,16 cm/4" (decimal) 13,97 cm/5,5" (right with leader dots)		(6)
15, 16	Line spacing		(2)
17, 18	Footer: Table1 (left); Page number (right)		(2)
19, 20	Center page vertically and horizontally		(2)

[30]



## Summative assessment 2.2

SB page 55

1. Ctrl + P ✓ (1)
2. Spacebar ✓ (1)
3. Tab key ✓ (1)
4.  ✓✓ (2)
5. Text ✓ (2)
- Numbers ✓ (2)
6. Title bar ✓ (1)
7. Esc ✓ (1)
8. Shift key ✓ (1)
9. Enter ✓ (1)

10. Caps Lock ✓ (1)
11. Home ✓ (1)
12. Title bar ✓ (1)
13. The del key deletes characters to the right of the insertion point. ✓✓  
The backspace key deletes the characters to the left of the insertion point. ✓✓ (4)
14. Central Processing Unit ✓✓ (2)
15. q w e r t y u i o p ✓✓ (2)
16. a s d f g h j k l ; ✓✓ (2)
17. z x c v b n m ✓✓ (2)
18. Nothing ✓ (1)
19. Where you are on the screen ✓ (1)
20. Left button. ✓ You can press the left button of the mouse to 'Click' and to tell the computer what to do. ✓  
(Accept students who are left handed – change to right) (2)
21. Esc ✓  
Right mouse button ✓ (2)
22. Click on the close button (the ✓ to the top right corner on the monitor). ✓  
If you have not yet saved the file (your work) MSWord will prompt and give you 3 options to choose from: ✓  
Save/Don't save/Cancel the document. ✓ (3)
23. Ctrl + S ✓ (1)
24. Displays information about the current document you are working on. ✓ (1)
25. At the bottom left hand corner of the window ✓ (1)
26. Yes. ✓  
Right click on the status bar, and a menu list should appear. ✓  
You can decide what you want to have on your status bar by clicking on an option to select or deselect the item. ✓ (3)
27. Place the cursor in the sentence. ✓  
Press the Ctrl key and Click. ✓ (2)
28. Ctrl + Hyphen key ✓✓ (2)
29. Ctrl + Space bar ✓✓ (2)
30. True ✓✓ (2)
31. False. ✓ Rename the document. ✓ (2)
32. True ✓✓ (2)
33. False. ✓ View document before printing. ✓ (2)
34. True ✓✓ (2)
35. False ✓ Leader dots must be selected with a tab key. ✓ (2)
36. False ✓ Replace all text/formatting. (2)

[60]



## Summative assessment 2.3

SB page 57

### WHY BUY WORD PROCESSING SOFTWARE?

Word processing software is a tool that can be used to create almost any kind of text document you can think of. From blogs to postcards, this type of software allows even new computer users to create professional looking projects at home or in the office.

Most people are familiar with the basics of word processing, but there are tons of options and additional features that can really take your document from the fine to fantastic.

ACCURACY	-1 per error (/red stroke)	[6]
DISPLAY	Blue X	[14]
1	Paper size: A4 landscape	(1)
2, 3	Left margin – 3,81 cm/1,5" & right margin 2,54 cm/1"	(2)
4, 5	Font: Bookman Old Styl, 12	(2)
6, 7	Header: Name Surname (left); Today's date (right)	(2)
8	Alignment: Justified	(1)
9	Uppercase/Capital letters	
10	Bold	(1)
11, 12	Line spacing (single and double line)	(2)
13	Footer: Paragraph (center)	(1)
14	Center page vertically	(1)

[20]

Key in the following numbered paragraph.

SB page 60

HOUSING LOAN: STOP ORDER

1. According to a letter received from the Department of Community Development a housing loan in respect of yourself will be guaranteed by that Department.
2. After your bond has been registered, it would be appreciated if you would complete an *application for a housing subsidy* and a *stop order* (both forms are obtained from your local office) and submit them as soon as possible with the following documentary evidence to the Department:
  - 2.1 Date of Registration Bond
  - 2.2 Amount of bond
  - 2.3 Rate of interest
  - 2.4 Redemption period
  - 2.5 Date on which first instalment is payable
  - 2.6 Details of instalments:
    - 2.6.1 Compulsory capital/interest redemption; and
    - 2.6.2 Insurance premium.

ACCURACY	-1 per error (/red stroke)
DISPLAY	Blue X
1	Paper size: A4 portrait
2	Left margin – 3,81 cm/1,5" & right margin 2,54 cm/1"
3	Courier New, 12
4	Header: Name Surname (left); Today's date (right)
5	Left aligned
6	Uppercase/Capital letters
7	Bold
8	Line spacing (single and double line)
9	Numbering: 1. – 2. (Indentation)
10	Sub-numbering: 2.1 – 2.6 (indentation)
11	Sub-numbering: 2.6.1 – 2.6.2 (Indentation)
12	Hyphenation
13	Footer: Numbered paragraph (left)

Key in the following numbered paragraph.

## WHAT TO LOOK FOR IN WORD PROCESSING SOFTWARE

Finding the **BEST** word processing software for your needs can be difficult. We have found the best software, tried them out and posted the goods here so you can make an informed decision before you buy.

Here is an overview of the criteria we used when ranking each software brand.

### ➤ Usability

You do not want to buy word processing software that you cannot figure out. That is why we made sure to test each piece of software from a beginner's point-of-view. You are also going to be looking at the software's screen for prolonged periods of time, so we also took note of how easy the layout is on the eyes.

## 1. BASIC FEATURES

- 1.1 These are *features* that we feel every word processor should possess.
- 1.2 From *creating* bulleted lists to keeping your documents safe, these features are essential to making simple documents that will work for the office, classroom or home.

## 2. EDITING TOOLS

- We understand that not everyone is a spelling whiz or a grammar champion.
- Good text software should pick up the slack.
- We looked for software that included dictionaries, thesauruses, spell checkers and grammar correcting tools built in.

## 3. INSERT TOOLS

Plain text is boring. Insert tools jazz up documents by allowing you to add drawings, pictures, clip art, graphs, charts, movies and more. Better yet, these word processors have tools that allow you to create many of these types of media yourself for a **Truly Unique Touch** to your projects.

ACCURACY	-1 per error (/red stroke)
DISPLAY	Blue X
1	Paper size: A4 portrait
2	Left margin – 3,81 cm/1,5" & right margin 2,54 cm/1"
3	Comic Sans MS, 14
4	Header: Name Surname (left); Today's date (right)
5	Alignment: As displayed
6	Uppercase/Capital letters
7	Bold
8	Large font sizes
9	Underline
10	Italics
11	Line spacing (single and double line)
12	Bullet (indentation)
13	Numbering: 1. – 3. (Indentation)
14	Sub-numbering: 1.1 – 1.2 (indentation)
15	Sub-numbering: Bullets (Indentation)
16	Hyphenation

Key in the following memorandum.

## CFS TRADERS

### M E M O R A N D U M

**TO:** Customers of CFS Traders  
**FROM:** Cindy Moleti, Public Relations Liaison  
**DATE:** Insert today's date  
**SUBJECT:** CUSTOMERS SERVICE

Due to extensive customer feedback, we at CFS Traders would like to demonstrate our commitment to making the best choices by publishing information for all our valued customers. Although the stores would not be required by law to provide facts of our products, we agree that customers should have access to as much information as they desire before making a purchase.

We are confident that you, the customer, will feel better about choosing CFS Traders once you are aware of these facts. We are committed to use the best products and service delivery.

ACCURACY		-1 per error (/red stroke)
DISPLAY		Blue X
1	Paper size: A4 portrait	
2	Left margin – 3,81 cm/1,5" & right margin 2,54 cm/1"	
3	Comic Sans MS, 14	
4	Header: Name Surname (left); Today's date (right)	
5	Tab stops: 2.54 cm/1" left	
6	Alignment: As displayed	
7	Bold	
8	Uppercase/Capital letters	
9	Spaced capital letters	
10	Line	

Key in the following business letter.

SB page 63

# CFS TRADERS

VAT Reg No 139517634

☎ 021 886 6655  
📍 57, Cape Town, 8000  
📠 086 123 4567  
💻 cfs@iafrica.com

10 Adderley Street  
CAPE TOWN  
8001

Insert today's date

Mr JH Stein  
Director of Operations  
100 Main Street  
PAARL  
7646

Dear Mr Stein

## CHANGED NAME OF BUSINESS

As our new letterhead indicates, we have recently changed the name of our business.

There has been no change in management and we will be providing the same products and fine service on which we have built our reputation in the industry. We would appreciate it, if you would bring this announcement to the attention of your accounts payable department and direct them accordingly.

Thank you for being one of our valued customers. We appreciate your co-operation in this matter.

Yours faithfully

R. VAN DER WESTHUIZEN  
PRESIDENT: MANUFACTURING

ACCURACY	-1 per error (/red stroke)
DISPLAY	Blue X
1	Paper size: A4 portrait
2	Left margin – 3,81 cm/1,5" & right margin 2,54 cm/1"
3	Maiandra GD, 12
4	Header: Name Surname (left); Today's date (right)
5	Tab stops: 3.5" left
6	Symbols
7	Alignment: As displayed
8	Font sizes
9	Uppercase/Capital letters
10	Bold
11	Footer: Business letter (center)

Key in the following application letter.

SB page 64

Students must get an advertisement and apply accordingly.

Contact number

Your street address

CITY/TOWN

Postal code

Insert today's date

Name of the person the letter is being sent to

Title within the organisation

Name of the Company

Postal address

CITY/TOWN

Postal Code

Dear Mr/Mrs/Miss/Ms

POSITION: ACCOUNTS PAYABLE CLERK

I am applying for the (Accounts payable clerk) position as advertised in (newspaper) The Daily Mail of (insert date).

I am seeking a company that strives for quality service and values. (*Research the company and mention the key areas the company focuses on – this will show your interest in the company*)

I am a motivated professional with a variety of skills and experience and will ensure the efficient maintenance and processing of accounts payable transactions. I am capable of good organising and prioritising workloads, and understand the importance of confidentiality; I know how to apply good judgement and use my problem solving skills where necessary.

I have attached my Curriculum Vitae for your information and to outline my experience.

I would be grateful of the opportunity to work at (*company name*), to utilise my existing skills as well as developing my professional key skills.

If you would like to discuss my application in greater detail, please do not hesitate to contact.

I look forward to hearing from you in the near future.

Yours sincerely/faithfully

YOUR NAME

Enclosure (number of documents attached to the letter)

ACCURACY	-1 per error (/red stroke)
DISPLAY	Blue X
1	Paper size: A4 portrait
2	Left margin – 3,81 cm/1,5" & right margin 2,54 cm/1"
3	Calibri, 12
4	Header: Name Surname (left); Today's date (right)
5	Alignment: Justified
6	Tab stops: 3.5" left
10	Uppercase/Capital letters
11	Apply advertisement correctly
12	Footer: Application letter (left); Page number (right)

Key in the following curriculum vitae.

SB page 65

**CURRICULUM VITAE**

**PERSONAL DETAILS**

SURNAME Your surname  
 FIRST NAMES All your names of birth  
 IDENTITY NUMBER ID number  
 MARITAL STATUS Single/Engaged/Married/Divorced  
 HEALTH Excellent/Bad (mention problem areas)  
 LICENCES Driver's licence obtained (month and year)

**EDUCATION**

QUALIFICATIONS National Senior Certificate  
 (SCHOOL), (Town), (City)  
 TERTIARY EDUCATION National Certificate (Current level)  
 (COLLEGE), (Town), (City)  
 WORK EXPERIENCE List all practical work experience in your field including dates  
 REFERENCES Campus Manager  
 COLLEGE  
 Telephone  
 Program Manager/Leader  
 COLLEGE  
 Telephone  
 Business (practical training)  
 Contact person  
 Address  
 Telephone

ACCURACY	-1 per error (/red stroke)
DISPLAY	Blue X
1	Paper size: A4 portrait
2	Left & right margin – 2,54 cm/1
3	Arial, 12
4	Header: Name Surname (left); Page number (center) (no number on page 1), Today's date (right)
5	Tab stops: 2.54 cm/1" left
6	Alignment: Left
7	Bold
8	Uppercase/Capital letters
9	Spaced capital letters
10	Students must apply their own details.

[20]



## Summative assessment 2.4

SB page 66

### MOVING TO STAGE 1 - COVID-19

Borders will be opened for International travel from 1 October 20.., subject to the following conditions:

1. Travel may be restricted to and from certain countries that are deemed high risk.
2. Only King Shaka International, OR Tambo International and Cape Town International airports will be open for international flights.
3. A limited number of border posts will remain open at SA land borders.

Social, religious and other gatherings are permitted with the following conditions:

- The number of people in any venue must not exceed 50% of its normal capacity.
- A maximum of 100 people may gather at funerals. Night vigils are not permitted.
- Masks must be worn at all times and social distancing must be maintained.

ACCURACY	-1 per error (/red stroke)	[5]
DISPLAY	Blue X	[12]
1	Change main heading – centered	(1)
2	Alignment: Justified	(1)
3, 4	Highlight the subheadings in grey – 'Borders will ... and 'Social, religious ...	(2)
5, 6	Number paragraph 1. – 3. (indentation)	(2)
7, 8	Bulleted list (indentation)	(2)
9, 10, 11	Uppercase/letter spacing/line spacing	(3)
12	Print on A4 portrait	(1)

[17]

# MOVING TO STAGE 1 - COVID-19

## SOUTH AFRICA HAS MOVED TO LEVEL 1 ON MONDAY, 21 SEPTEMBER 20..

The curfew time will be from midnight to 04:00 am.

The sale of alcohol from Monday - Friday, 09:00 - 17:00

Borders will be opened for International travel from 1 October 20.., subject to the following conditions:

1. Travel may be restricted to and from certain countries that are deemed high risk.
2. Only King Shaka International, OR Tambo International and Cape Town International airports will be open for international flights.
3. A limited number of border posts will remain open at SA land borders.

Social, religious and other gatherings are permitted with the following conditions:

- The number of people in any venue must not exceed 50% of its normal capacity.
- A maximum of 100 people may gather at funerals. Night vigils are not permitted.
- Masks must be worn at all times and social distancing must be maintained.

DISPLAY	Blue X	[13]
1	Change to QUESTION 2	(1)
2 - 4	Subheading: Uppercase, Italics, Bold, Underline	(3)
5 - 7	Insert new text	(3)
8, 9	Change main heading font: Goudy Stout, 16	(2)
10	Line spacing of numerical paragraphs: Double line spacing	(1)
11	Move numbers to left margin.	(1)
12	Move bullets to the left margin.	(1)
13	Print on A4-portrait.	(1)

[30]



**Summative assessment 2.5**

**SB page 73**

BASIC WAGE ADVICE OF D BIZO FOR THE WEEK ENDED 20 FEBRUARY 20..			
INCOME		DEDUCTIONS	
Normal Income	R14 000	Pension	R1 050
Overtime	R5 425	UIF	R140
Gross Income	R19 425	Medical Aid	R980
Total Deductions	R6 854	PAYE	R4 594
		Union Fees	R90
<b>NET INCOME</b>	<b>R12 571</b>		

<b>ACCURACY</b>	-1 per error (/red stroke)	[5]
<b>DISPLAY</b>	Blue X	[14]
1	Paper size: A4; Left & right margin: 2,54 cm/1"	(1)
2	Font: Arial, 12	(1)
3, 4	Header: Name Surname (left); Today's date (right)	(1)
5	Uppercase (capital letters)	(1)
6	Line spacing	(1)
7	Bold	(1)
8	Block figures right	(1)
9, 10	Columns and rows correct	(2)
11, 12	Borders and lines	(2)
13	Footer: Table 1 (left); Page number (center)	(1)
14	Center page vertically and horisontally	(1)

[20]



# Module 3

## Theory and application of value-added Tax (VAT)



LEARNING CONTENT	LEARNING OUTCOMES The students must be able to:
3.1 Description and registration of VAT	3.1 Describe the purpose of VAT and explain the procedures for registration.
3.2 Types of VAT 3.2.1 Zero-rates supplies 3.2.2 Exempt supplies	3.2 Differentiate between various types of supplies.
3.3 Calculation and accounting procedures regarding VAT 3.3.1 Procedure for calculation of input VAT <ul style="list-style-type: none"> <li>• Purchases</li> <li>• Discount allowed to customers</li> <li>• Returns from customers</li> <li>• Bad debts written off</li> </ul> 3.3.2 Procedures for calculation of output VAT <ul style="list-style-type: none"> <li>• Sales</li> <li>• Discount received from suppliers</li> <li>• Returns to suppliers</li> <li>• Bad debts recovered</li> </ul> 3.3.3 Adjustment of non-allowable VAT transaction	3.3 Determine by means of calculations the amount payable or receivable to/from SARS.
3.4 Completion of a tax return form	3.4 Complete a tax return form.
3.5 VAT compliance 3.5.1 Invoiced based 3.5.2 Payment based	3.5 Differentiate between an invoice-based accounting system and payment-based accounting system.

*continued...*

... continued

LEARNING CONTENT	LEARNING OUTCOMES The students must be able to:
3.6 Tax period	3.6 Demonstrate understanding of categories tax periods.
3.7 Legal requirements for documents used in a VAT system 3.7.1 Tax invoice 3.7.2 Credit/debit notes	3.7 Understand the requirements to be met by a tax invoice and debit or credit note for VAT purposes.
3.8 Legal requirements for input and output VAT 3.8.1 Deduction with regards to input VAT 3.8.2 Processing output VAT	3.8 Understand the procedures for the calculation of input and output VAT.



**Summative assessment 3.1**

**SB page 88**

1. Is an indirect tax levied on the consumption of goods and services in the economy and paid by the consumer; ✓ it is collected at each stage of the production and distribution chain. ✓ (2)
2. When taxable supplies exceed R1 million. ✓✓ (2)

3.

Type	Standard rate ✓	Zero-rated supplies ✓	Exempt supplies ✓
VAT levied	15%	0%	No VAT
Calculation of VAT	Difference between input and output VAT can be payable/claimed to/from SARS. ✓	Input VAT can be claimed from SARS. ✓	No input VAT can be claimed from SARS. ✓
Example (item)	Electricity & Water (any applicable item) ✓	Mealie Rice (any applicable item) ✓	Financial services (any applicable item) ✓

(12)

4. Output VAT: Tax charged by an organisation when providing goods/services to its customers. Tax charged by the suppliers. ✓  
 Input VAT: Tax paid by an organisation when it acquires goods/services which will then be provided to its customers. ✓ (2)
5. Payable: When output tax is more than input tax. ✓  
 Refundable: When input tax is more than output tax. ✓ (2)

[20]



## Summative assessment 3.2

SB page 100

Number	Account/s debit	Account/s credit	Amount	Total
1.	Trading stock 25275 * 100/115 ✓		21 978.26 ✓	
	VAT Control 25275 * 15/115 or 25275 – 21978.26 ✓		3 296.74 ✓	
		Supplier control ✓	25 275.00 ✓	(6)
2.	Bank/Cash Receipt Journal 4500 – 225 ✓		4 275.00 ✓	
	VAT Control 225 * 15/115 ✓		29.35 ✓	
	Discount Allowed 4500 * 5% * 100/115 ✓		195.65 ✓	
		Debtors/Customers Control ✓	4 500.00 ✓	(8)
3.	Cost of Sales ✓		2 500.00 ✓	
		Trading Stock ✓	2 500.00 ✓	
	Debtors/Customers Control ✓		3 125.00 ✓	
		Sales 3125 * 100/115 ✓	2 717.39 ✓	
		VAT Control (3125 * 15/115) ✓	407.61 ✓	(8)
4.	Bank/Cash Receipts Journal ✓		2 575.00 ✓	
		Bad Debts Recovered 2575 * 100/115 ✓	2 239.13 ✓	
		VAT Control 2575 * 15/115 ✓	335.87 ✓	(6)
5.	Debtors/Customers Allowances 525 * 100/115 ✓		456.52 ✓	
	VAT Control 525 * 15/115 ✓		68.48 ✓	
		Debtors/Customers Control ✓	525.00 ✓	(6)
6.	Electricity and Water 3500 * 100/115 ✓		3 043.48 ✓	
	VAT Control 3500 * 15/115 ✓		456.52 ✓	
		Bank/Cash Payments Journal ✓	3 500.00 ✓	(6)

Number	Account/s debit	Account/s credit	Amount	Total
7.	Credit/Suppliers Control ✓		325.00 ✓	
		Creditors/Supplier Allowances 325 * 100/115 ✓	282.51 ✓	
		VAT Control 325 * 15/115	42.39 ✓	(6)
8.	Creditors/Suppliers Control ✓		10250.00 ✓	
		Bank/Cash Payments Journal 10250 – 750 ✓	9500.00 ✓	
		Discount Received 750 * 100/115 ✓	652.17 ✓	
		VAT Control 750 * 15/115 ✓	97.83 ✓	(8)
9.	Vehicles: Cost 150000 * 100/115 ✓		130434.78 ✓	
	VAT Control 150000 * 15/115 ✓		19565.22 ✓	
		Creditors/Suppliers Control ✓	150000 ✓	(6)
10.	Bad Debts 1500 * 100/115 ✓		1304.35 ✓	
	VAT Control 1500 * 15/115 ✓		195.65 ✓	
		Debtors/Customers Control ✓	1500.00 ✓	(6)

[60]



**Summative assessment 3.3**

**SB page 108**

<b>TRADING NAME</b> <i>CFS Traders ✓</i>	<b>VAT Registration number</b> <i>1234567/21 ✓</i>	<b>Period end</b> <i>28/29 February 20.. ✓✓</i>
<b>CALCULATION OF OUTPUT VAT</b>	<b>RANDS ONLY</b>	<b>VAT (2 decimals)</b>
Standard rate	<i>518 000 ✓✓</i>	<i>67 565.22 ✓</i>
Capital goods		
Other		<i>443.48 ✓</i>
TOTAL OUTPUT VAT		<i>68 008.70 ✓</i>
<b>CALCULATION OF INPUT VAT</b>		
Capital goods		<i>9 676.63 ✓</i>
Standard rate		<i>11 598.91 ✓</i>
Bad debts		<i>1 922.27 ✓</i>
Other		
TOTAL INPUT VAT		<i>23 197.81 ✓</i>
<b>AMOUNT <u>PAYABLE</u> RECEIVABLE ✓✓</b>		<i>44 810.89 ✓</i>
<i>Student signature ✓</i> <b>Signature of authorised person</b>	<i>Bookkeeper ✓</i> <b>Capacity</b>	<i>15 March 20.. ✓✓</i> <b>Date</b>

[20]



**Summative assessment 3.4**

**SB page 110**

	<b>Invoice based</b>	<b>Payment based</b>
<b>Output tax</b> Total sales: R75 000 ✓ (cash received R28 500 ✓)	9 782.61 ✓	3 717.39 ✓
<b>Input tax</b> Total purchases: R35 750 ✓ Paid full amount ✓	4 663.04 ✓	4 663.04 ✓
<b>VAT payable/refundable</b>	<b>5 119.57 ✓</b>	<b>-945.65 ✓</b>

[10]



**Summative assessment 3.5**

**SB page 117**

1. Zero-rated supplies are taxable supplies on which VAT is levied at a rate of 0% ✓  
e.g. samp. ✓  
Exempt supplies are not subject to VAT ✓ e.g. donated goods. ✓ (4)
2. Invoice basis – Businesses must supply proof of VAT payment either on the date an invoice is issued, or on the date that tax is received from a customer or client, whichever is earlier. ✓  
Payment basis – Businesses must provide proof of VAT on purchases and sales only on the payments, which have been received or made during a specific tax period. ✓ (2)
3. Output tax is the tax that a VAT registered business is required to charge ✓ on its taxable supplies. ✓ (2)
4. R5 750 ✓✓ (2)
5. R45 000.00 ✓  
R6 750.00 ✓ (2)
6.  $800 * 115/100$  ✓ = 920 ✓ (2)
7.  $920 * 15/115$  ✓ = 120 ✓ (2)
8. Standard VAT ✓ (1)
9. Consumer ✓ (1)
10. Government ✓ (1)
11. Everyone in the distribution channel ✓ (1)
12. R2 760 ✓ (1)
13. R200 ✓ paid ✓ (2)
14. a) R50 000 ✓ (1)  
b) R7 500 ✓ (1)  
c) Capital Goods VAT ✓ (3)
15. R6 785 ✓ (1)
16.  $R201\ 250 * 100/115$  ✓ = R175 000 ✓ (2)
17. a) Debit: Bank/Cash Receipts Journal ✓ R750.00 ✓  
b) Credit: Bad Debts Recovered ✓ R652.17 ( $750 * 100/115$ ) ✓  
Credit: VAT Control ✓ R97.83 ( $750 * 15/115$ ) ✓ (6)
- 18.

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	CFS TRADERS												
2		Cost Price		Profit		Selling price VAT excl.	VAT 15%	Selling price VAT incl.				Receiver of Revenue (SARS)	
3	Producer	R90.00	✓	R30.00	✓	R120.00	✓	R18.00	✓	R138.00	✓	R18.00	✓
4	Wholesaler	R120.00	✓	R50.00	✓	R170.00	✓	R25.50	✓	R195.50	✓	R7.50	✓
5	Retailer	R170.00	✓	R75.00	✓	R245.00	✓	R36.75	✓	R281.75	✓	R11.25	✓
6	Total receive for Receiver of Revenue											R36.75	✓

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	CFS TRADERS												
2		Cost Price		Profit		Selling price VAT excl.	VAT 15%	Selling price VAT incl.				Receiver of Revenue (SARS)	
3	Producer	90	✓	30	✓	120	✓	=F3*15%	✓	=F3+H3	✓	=H3	✓
4	Wholesaler	=F3	✓	=F4-B4	✓	=H4*100/15	✓	25.5	✓	=F4+H4	✓	=H4-L3	✓
5	Retailer	=F4	✓	75	✓	=B5+D5	✓	=F5*15%	✓	=F5+H5	✓	=H5-L3-L4	✓
6	Total receive for Receiver of Revenue											=SUM(L3:L5)	✓

(15)

19.

(10)

TRADING NAME	VAT Registration-number	Period end
<i>ACC Traders ✓</i>	<i>1234567821 ✓</i>	<i>28/29 February 20.. ✓</i>
CALCULATION OF OUTPUT VAT		RANDS ONLY
Standard rate	<i>518 000. ✓</i>	<i>67 565.22 ✓</i>
Capital goods		
Other		<i>443.48 ✓</i>
TOTAL OUTPUT VAT		<i>68 008.70 ✓</i>
CALCULATION OF INPUT VAT		VAT (2 decimals)
Capital goods		<i>9 676.63 ✓</i>
Standard rate		<i>11 598.91 ✓</i>
Bad debts		<i>1 922.27 ✓</i>
Other		
TOTAL INPUT VAT		<i>23 197.81 ✓</i>
AMOUNT <b>PAYABLE</b> RECEIVABLE		<i>44 810.89 ✓</i>
<i>Student signature ✓</i>	<i>Bookkeeper ✓</i>	<i>15 March 20.. ✓</i>
<b>Signature of authorised person</b>	<b>Capacity</b>	<b>Date</b>

[60]





# Module 4

## Accounting cycle and setting up of new company parameters



LEARNING CONTENT	LEARNING OUTCOMES The students must be able to:
4.1 Accounting cycle	4.1 Demonstrate understanding of the eight steps of an accounting cycle.
4.2 Service and trading organisation transactions	4.2 Explain the types of transactions for service or trading organisation and distinguish between service or trading organisation transactions.
4.3 The setting up of the necessary computer parameters for opening a new set of accounts that could also function on an invoice-based system	4.3 Setting up the required parameters for opening a new set of accounts.
4.4 The setting up of subsidiary journals with relevant codes and parameters for cash and credit transactions: <ul style="list-style-type: none"> <li>• Cash book (Bank, Petty Cash)</li> <li>• Customer journal</li> <li>• Customer Allowances journal</li> <li>• Suppliers journal</li> <li>• Suppliers Allowances journal</li> <li>• General journal</li> <li>• Interest Charged journal</li> <li>• Bad Debts journal</li> <li>• Stock journal.</li> </ul>	4.4 Create the necessary structure for subsidiary journals with the relevant codes and parameters.
4.5 Creating of General Ledger accounts with codes and parameters	4.5 Identify relevant codes and parameters for accounts and do the input to these accounts.
4.6 The setting up of the necessary parameters for suppliers and customers	4.6 Setting up the required additional parameters for suppliers and customers.

*continued...*

... continued

LEARNING CONTENT		LEARNING OUTCOMES The students must be able to:	
4.7	The creating of supplier and customer accounts with codes and the necessary parameters	4.7	Create supplier and customer accounts.
4.8	The setting up of the necessary parameters for a continuous stock system	4.8	Set up the parameters and codes for a few stock items in the continuous stock system
4.9	The setting up and creation of stock items at cost price in the stock system	4.9	Create at least two types of stock items in the stock system (i.e. physical stock and service item).
4.10	The printing of a complete stock list	4.10	Print the detail of the stock lists for example stock codes, average cost prices, selling prices as at date and stock quantities.
4.11	The establishing of the necessary parameters for the implementing of computerised invoices	4.11	Establish the necessary codes and parameters for the use of computerised invoices.



**Summative assessment 4.1**

**Rename General Ledger accounts**

[150]

- Capital ✓
- Drawings ✓
- Equipment (including Cost and Accumulated Depreciation) ✓
- Vehicles (including Cost and Accumulated Depreciation) ✓
- Trading Stock ✓

(5)

Customer Listing ✓✓				2
Acc G001 ✓ Name Phegiso G ✓ Delivery Address ✓ 234 School Street ✓ DURBAN 40017646	Postal Address PO Box 10 ✓ DURBAN ✓ 4000	Telephone: 0312198573 ✓ Fax: Contact: Z Nene ✓ Mobile Phone: 0611934682 ✓ Email: <a href="mailto:Phagiso.G@mtz.com">Phagiso.G@mtz.com</a> ✓ Type: B/F Category: 0 Normal Terms: 30 ✓ Early Terms: 4 ✓ Currency Code: 0 EU Country: No. of Notes: 0	Disc%: 0.00% Credit Limit: 10 000.00 ✓ Interest: 0 Statement: P OM Blocked: No Price List: Consumer ✓ Sales Code: P Tax Mode: No tax type default Tax Type: 0 Tax Reference: 7894581230 ✓ Ship/Deliver: Freight: Cash Sale Acc: No Accepts Email: No	17
Buyers Name T Rando ✓	Buyers Cell 0642584628 ✓			
Acc S001 ✓ Name Stoto C ✓ Delivery Address ✓ 89 Via Verbena ✓ Flame Park DURBAN 4001	Postal Address PO Box 54 ✓ DURBAN ✓ 4000	Telephone: 0312987458 ✓ Fax: 0867913467 ✓ Contact: R Pedro ✓ Mobile Phone: 0738647913 ✓ Email: <a href="mailto:Sito@iafrica.co.za">Sito@iafrica.co.za</a> ✓ Type: B/F Category: 0 Normal Terms: 30 ✓ Early Terms: 4 ✓ Currency Code: 0 EU Country: No. of Notes: 0	Disc%: 0.00% Credit Limit: 12 000.00 ✓ Interest: 0 Statement: P OM Blocked: No Price List: Consumer ✓ Sales Code: Tax Mode: No tax type default Tax Type: 0 Tax Reference: 1346798523 ✓ Ship/Deliver: Freight: Cash Sale Acc: No Accepts Email: No	18
Buyers Name S Moenti ✓	Buyers Cell 0727954563 ✓			
Acc Z99 ✓ Name Cash Sales ✓ Delivery Address	Postal Address	Telephone: Fax: Contact: Mobile Phone: Email: Type: B/F Category: 0 Normal Terms: 30 Early Terms: 0 Currency Code: 0 EU Country: No. of Notes: 0	Disc%: 10.00% ✓ Credit Limit: 0.00 ✓ Interest: None Statement: P OM Blocked: No Price List: Consumer ✓ Sales Code: Tax Mode: No tax type default Tax Type: 0 Tax Reference: Ship/Deliver: Freight: Cash Sale Acc: No Accepts Email: No	5
				[42]

Supplier Master Listing ✓✓				2
Acc	M001 ✓		Telephone: 0318825421 ✓	Blocked: No
Name	Montana Furniture ✓		Fax:	Credit Limit: 15 000.00 ✓
Physical Address		Postal Address	Contact: V. Tshandu ✓	Remittances: P
73 Maydon Road ✓		PO Box 75	Mobile Phone: 0612581379 ✓	Currency Code: 0
DURBAN ✓		DURBAN ✓	Email: Furni@fur.co.za ✓	EU Country
4001		4000	Type: B/F	No. of Notes 0
			Early Terms: 5 ✓	Tax Mode: No Tax Type Default
			Normal Terms: 30 ✓	Tax Reference: 8973482123 ✓
			Tax Code : 0	Ship/Delivery:
			Freight:	Category: 0
				13
Acc	S001 ✓		Telephone: 0118838544 ✓	Blocked: No
Name	Sleep Warehouse ✓		Fax: 0868462793 ✓	Credit Limit: 10 000.00 ✓
Physical Address		Postal Address	Contact: K. Mamela ✓	Remittances: P
15 Fulton Street ✓		PO Box 10	Mobile Phone: 0727538642 ✓	Currency Code: 0
Johannesburg ✓		JOHANNESBURG ✓	Email: House.S@WS.org.za ✓	EU Country
2093		2000	Type: B/F	No. of Notes 0
			Early Terms: 6 ✓	Tax Mode: No Tax Type Default
			Normal Terms: 30 ✓	Tax Reference: 9089251199 ✓
			Tax Code : 0	Ship/Delivery:
			Freight:	Category: 0
				14
Acc	W001 ✓		Telephone: 0319817152 ✓	Blocked: No
Name	Woof Art Supplies ✓		Fax: 0869516482 ✓	Credit Limit: 25 000.00 ✓
Physical Address		Postal Address	Contact: N. Lufele ✓	Remittances: P
498 Umgeni Road ✓		PO Box 28	Mobile Phone: 0821357913 ✓	Currency Code: 0
DURBAN ✓		DURBAN ✓	Email: WAS@sup.com	EU Country
4001		4000	Type: B/F	No. of Notes 0
			Early Terms: 4 ✓	Tax Mode: No Tax Type Default
			Normal Terms: 30 ✓	Tax Reference: 8987347821 ✓
			Tax Code : 0	Ship/Delivery:
			Freight:	Category: 0
				14
				[43]

Inventory Master Listing ✓✓

2

COLS – Crown lounge suites ✓

Blocked:	No	Allow Tax:	Yes
Commodity Code:		Purchase Tax Type:	15
Category:	000	Sales Tax Type:	15
Disc:	Both ✓	Fixed Disc:	Yes
Barcode:		Show Qty:	Yes
Unit:	Each ✓	Sales Comm:	Yes
Nett Mass:	0	Service Item:	No
Notes:	0	Serial Item:	No
Group:	002 ✓	Bin:	
Last Invoice Date:	24/01/2021	Last Purchase Date:	01/01/2021
Min Reorder:	3 ✓	Max Reorder:	10 ✓
Pref Supplier:		Pref Supp Inventory Code:	

6

DELV – Delivery charge ✓

Blocked:	No	Allow Tax:	Yes
Commodity Code:		Purchase Tax Type:	15
Category:	000	Sales Tax Type:	15
Disc:	None ✓	Fixed Disc:	Yes
Barcode:		Show Qty:	No
Unit:		Sales Comm:	No
Nett Mass:	0	Service Item:	Yes ✓
Notes:	0	Serial Item:	No ✓
Group:	001 ✓	Bin:	
Last Invoice Date:	28/01/2021	Last Purchase Date:	/ /
Min Reorder:		Max Reorder:	
Pref Supplier:		Pref Supp Inventory Code:	

5

DIRS – Dining room suite ✓

Blocked:	No	Allow Tax:	Yes
Commodity Code:		Purchase Tax Type:	15
Category:	000	Sales Tax Type:	15
Disc:	Both ✓	Fixed Disc:	Yes
Barcode:		Show Qty:	Yes
Unit:	Each ✓	Sales Comm:	Yes
Nett Mass:	0	Service Item:	No
Notes:	0	Serial Item:	No
Group:	002 ✓	Bin:	
Last Invoice Date:	24/01/2021	Last Purchase Date:	01/01/2021
Min Reorder:	2 ✓	Max Reorder:	10 ✓
Pref Supplier:		Pref Supp Inventory Code:	

6

DOBS – Double base set ✓

Blocked:	No	Allow Tax:	Yes
Commodity Code:		Purchase Tax Type:	15
Category:	000	Sales Tax Type:	15
Disc:	Both ✓	Fixed Disc:	Yes
Barcode:		Show Qty:	Yes
Unit:	Each ✓	Sales Comm:	Yes
Nett Mass:	0	Service Item:	No
Notes:	0	Serial Item:	No
Group:	002 ✓	Bin:	
Last Invoice Date:	12/01/2021	Last Purchase Date:	20/01/2021
Min Reorder:	2 ✓	Max Reorder:	10 ✓
Pref Supplier:		Pref Supp Inventory Code:	

6

JBED – Jnr bedroom suite ✓

Blocked:	No	Allow Tax:	Yes
Commodity Code:		Purchase Tax Type:	15
Category:	000	Sales Tax Type:	15
Disc:	Both ✓	Fixed Disc:	Yes
Barcode:		Show Qty:	Yes
Unit:	Each ✓	Sales Comm:	Yes
Nett Mass:	0	Service Item:	No
Notes:	0	Serial Item:	No
Group:	002 ✓	Bin:	
Last Invoice Date:	28/01/2021	Last Purchase Date:	03/01/2021
Min Reorder:	3 ✓	Max Reorder:	10 ✓
Pref Supplier:		Pref Supp Inventory Code:	

6

Inventory Master Listing

LWUT – Wall unit (large) ✓

Blocked:	No	Allow Tax:	Yes
Commodity Code:		Purchase Tax Type:	15
Category:	000	Sales Tax Type:	15
Disc:	Both ✓	Fixed Disc:	Yes
Barcode:		Show Qty:	Yes
Unit:	Each ✓	Sales Comm:	Yes
Nett Mass:	0	Service Item:	No
Notes:	0	Serial Item:	No
Group:	002 ✓	Bin:	
Last Invoice Date:	30/01/2021	Last Purchase Date:	03/01/2021
Min Reorder:	4 ✓	Max Reorder:	10 ✓
Pref Supplier:		Pref Supp Inventory Code:	

6

MBED – Master bedroom suite ✓

Blocked:	No	Allow Tax:	Yes
Commodity Code:		Purchase Tax Type:	15
Category:	000	Sales Tax Type:	15
Disc:	Both ✓	Fixed Disc:	Yes
Barcode:		Show Qty:	Yes
Unit:	Each ✓	Sales Comm:	Yes
Nett Mass:	0	Service Item:	No
Notes:	0	Serial Item:	No
Group:	002 ✓	Bin:	
Last Invoice Date:	12/01/2021	Last Purchase Date:	03/01/2021
Min Reorder:	2 ✓	Max Reorder:	10 ✓
Pref Supplier:		Pref Supp Inventory Code:	

6

MOVE – Furniture removal charge ✓

Blocked:	No	Allow Tax:	Yes
Commodity Code:		Purchase Tax Type:	15
Category:	000	Sales Tax Type:	15
Disc:	None ✓	Fixed Disc:	Yes
Barcode:		Show Qty:	No
Unit:		Sales Comm:	No
Nett Mass:	0	Service Item:	Yes ✓✓
Notes:	0	Serial Item:	No
Group:	001 ✓	Bin:	
Last Invoice Date:	07/01/2021	Last Purchase Date:	//
Min Reorder:		Max Reorder:	
Pref Supplier:		Pref Supp Inventory Code:	

5

SIBS – Single base set ✓

Blocked:	No	Allow Tax:	Yes
Commodity Code:		Purchase Tax Type:	15
Category:	000	Sales Tax Type:	15
Disc:	Both ✓	Fixed Disc:	Yes
Barcode:		Show Qty:	Yes
Unit:	Each ✓	Sales Comm:	Yes
Nett Mass:	0	Service Item:	No
Notes:	0	Serial Item:	No
Group:	002 ✓	Bin:	
Last Invoice Date:	//	Last Purchase Date:	//
Min Reorder:	5 ✓	Max Reorder:	10 ✓
Pref Supplier:		Pref Supp Inventory Code:	

6

SWUT – Wall unit (small) ✓

Blocked:	No	Allow Tax:	Yes
Commodity Code:		Purchase Tax Type:	15
Category:	000	Sales Tax Type:	15
Disc:	Both ✓	Fixed Disc:	Yes
Barcode:		Show Qty:	Yes
Unit:	Each ✓	Sales Comm:	Yes
Nett Mass:	0	Service Item:	No
Notes:	0	Serial Item:	No
Group:	002 ✓	Bin:	
Last Invoice Date:	//	Last Purchase Date:	//
Min Reorder:	4 ✓	Max Reorder:	10 ✓
Pref Supplier:		Pref Supp Inventory Code:	

6  
[60]



## Module 5

# Take-on balances and processing of customers' and suppliers' transactions



LEARNING CONTENT	LEARNING OUTCOMES The students must be able to:
5.1 Input of opening balances for General Ledger accounts	5.1 Process the opening balances from a given trial balance.
5.2 View and printing of General Ledger accounts transaction listings	5.2 Print the General Ledger account listings and trial balance.
5.3 Input of suppliers and customers age analysis	5.3 Process the balances of suppliers and customers according to the age analysis as it was on the previous month.
5.4 View and printing of periodic age analysis for suppliers and customers	5.4 Print suppliers' and customers' periodic age analysis.
5.5 Taking up stock/inventory items at cost price in the stock system	5.5 Process stock/inventory on hand.
5.6 View and printing of inventory reports and master listings	5.6 Print the detail of the inventory codes, average cost prices, selling prices on the date and inventory prices.
5.7 Source documents	5.7 Identify and differentiate source documents from document batches.
5.8 The input of credit and cash transactions from document batches <ul style="list-style-type: none"> <li>• Credit purchases of trading inventory</li> <li>• Return to suppliers</li> <li>• Cash and credit sales of trading stock</li> <li>• Returns by customers</li> <li>• Trade discount, settlement and/or early payment terms</li> </ul>	5.8 Process credit and cash transactions from the document batches into the relevant source document on the computerised invoice system, print and update (post) to the applicable ledger accounts. <ul style="list-style-type: none"> <li>5.8.1 Students must at least create ONE new supplier, customer and inventory item.</li> </ul>



**Summative assessment 5.1**

**SB page 206**

LAST YEAR General Journal batch listing for user student – Pre Update Printout									
Per	Date	GCS	Account	Reference	Description	Project	Debit	Credit	Contra
12	31/12/2020	G	5100/000-Capital	GJ12	Opening Balance			120 000.00✓	
12	31/12/2020	G	5200/000-Retained Income/ (Accumulated Loss)	GJ12	Opening Balance			128 493.60✓✓	
12	31/12/2020	G	5400/000-Drawings	GJ12	Opening Balance		60 998.00✓		
12	31/12/2020	G	6300/010-Equipment: Cost	GJ12	Opening Balance		75 000.00✓		
12	31/12/2020	G	6300/020-Equipment Accumulated Depreciation	GJ12	Opening Balance			18 000.00 ✓	
12	31/12/2020	G	6200/010-Vehicles: Cost	GJ12	Opening Balance		99 082.00✓		
12	31/12/2020	G	6200/010-Vehicles: Accumulated Depreciation	GJ12	Opening Balance			30 000.00✓	
12	31/12/2020	G	8400/000-Bank	GJ12	Opening Balance		64 429.00✓		
12	31/12/2020	G	8410/000-Cash float	GJ12	Opening Balance		200.00✓		
12	31/12/2020	G	9990/000-Opening Balance/ Suspense Account	GJ12	Opening Balance		9 949.00✓		
12	31/12/2020	G	7700/000-Trading stock	GJ12	Opening Balance		27 777.60✓		
12	31/12/2020	G	9990/000-Opening Balance/ Suspense Account	GJ12	Opening Balance			38 401.00✓	
12	31/12/2020	G	9500/000-VAT control	GJ12	Opening Balance			2 541.00✓	
Line transaction: account and amount									
End of Report									[20]
No contra account									

[20]



**Summative assessment 5.2.1**

**SB page 215**

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

Per	Date	GCS	Account	Reference	Description	Project	Debit	Credit	Contra
12	31/12/2020	C	G001 – Phapiso G	CJ1201	Opening Balance		4 000.00✓		9990/000
✓ 12	31/12/2020 ✓	C	S001 – Sitoto C	CJ1202	Opening Balance		2 000.00✓		9990/000
✓ 11	31/11/2020	C	G001 – Phapiso G	CJ1203✓	Opening Balance ✓		2 000.00✓		9990/000
✓ 11	31/11/2020 ✓	C	S001 – Sitoto C	CJ1204	Opening Balance		949.00✓		9990/000
✓ 10	31/10/2020 ✓	C	G001 – Phapiso G	CJ1205	Opening Balance		1 000.00✓		9990/000
12	31/12/2020	G	9990/000-Opening Balance/ Suspense Account	GJ12	Opening Balance			4 000.00	✓✓
12	31/12/2020	G	9990/000-Opening Balance/ Suspense Account	GJ12	Opening Balance			2 000.00	
11	31/11/2020	G	9990/000-Opening Balance/ Suspense Account	GJ12	Opening Balance			2 000.00	
11	31/11/2020	G	9990/000-Opening Balance/ Suspense Account	GJ12	Opening Balance			949.00	
10	31/10/2020	G	9990/000-Opening Balance/ Suspense Account	GJ12	Opening Balance			1 000.00	
Line transaction: account and amount End of report Print with contra ✓✓									[20]

**LAST YEAR Supplier Journal batch listing for user student – Pre Update Printout**

Per	Date	GCS	Account	Reference	Description	Project	Debit	Credit	Contra
12	31/12/2020	S	W001 – Wood Art Suppliers	SJ1201	Opening Balance			10 201.00✓	9990/000
12	31/12/2020	S	M001 – Montana Furniture	SJ1202✓	Opening Balance✓			17 809.00✓	9990/000
12	31/12/2020	S	S001 – Sleep Warehouse	SJ1203	Opening Balance			10 391.00✓	9990/000
12	31/12/2020	G	9990/000-Opening Balance/ Suspense Account	SJ1201	Opening Balance		10 201.00		✓
12	31/12/2020	G	9990/000-Opening Balance/ Suspense Account	SJ1202	Opening Balance		17 809.00		
12	31/12/2020	G	9990/000-Opening Balance/ Suspense Account	SJ1203	Opening Balance		10 391.00		
Line transaction: account and amount End of Report Print with contra ✓✓									(10)

[30]



Summative assessment 5.2.2

SB page 216

Process Journals									
Entry Type	07 - Supplier Journal			Batch Type	Normal batch entry				Close
	Per	Date	Account	Reference	Description	Debit	Credit	Project	Contra Account
1	2	28/02/2021	N001	SJ1204	Opening Balance		2 500.00		9990/000
2	2	28/02/2021	A001	SJ1205	Opening Balance		3 750.00		9990/000
3	1	31/01/2021	N001	SJ1206	Opening Balance		5 000.00		9990/000
4	1	31/01/2021							9990/000
	↑	↑	↑	↑	↑		↑		↑
Delete <Ctrl-D>   Insert <Ctrl-I>   Match <F3>   Inc/Exc <F8>									
Preview   Print   Update   Batch   Settings									
									<b>11 250.00C</b>

Process Journals									
Entry Type	07 - Supplier Journal			Batch Type	Normal batch entry				Close
	Per	Date	Account	Reference	Description	Debit	Credit	Project	Contra Account
1	12	28/02/2021	N001	SJ1207	Opening Balance		10 000.00		9990/000
2	12	28/02/2021	A001	SJ1208	Opening Balance		7 500.00		9990/000
3	12	28/02/2021			Opening Balance				9990/000
	↑	↑	↑	↑	↑		↑		↑
Delete <Ctrl-D>   Insert <Ctrl-I>   Match <F3>   Inc/Exc <F8>									
Preview   Print   Update   Batch   Settings									
									<b>Last Year   17 500.00C</b>

Supplier Age Analysis as at 28/02/2021

Name	120+ Days	90 Days	60 Days	30 Days	Current	Total Due
A001 - ABC Distributors *	0.00	0.00	7,500.00	0.00	3,750.00	11,250.00
M001 - Montana Furniture *	0.00	0.00	17,809.00	0.00	0.00	17,809.00
N001 - Numed Suppliers *	0.00	0.00	10,000.00	5,000.00	2,500.00	17,500.00
S001 - Sleep Warehouse *	0.00	0.00	10,391.00	0.00	0.00	10,391.00
W001 - Wood Art Suppliers *	0.00	0.00	10,201.00	0.00	0.00	10,201.00
<b>TOTAL:</b>	<b>0.00</b>	<b>0.00</b>	<b>55,901.00</b>	<b>5,000.00</b>	<b>6,250.00</b>	<b>67,151.00</b>
<b>PERCENTAGE:</b>	<b>0.00%</b>	<b>0.00%</b>	<b>83.25%</b>	<b>7.45%</b>	<b>9.31%</b>	<b>100.00%</b>
<b>GRAND TOTAL:</b>						<b>67,151.00</b>



**Summative assessment 5.3**

**SB page 225**

Customer Age Analysis for Monthly Customers as at 31 /12/2020 – Last Year							
Name		120+ Days	90 Days	60 Days	30 Days	Current	Total Due
G001 – Phapiso G	-	0.00	0.00	1 000.00	2 000.00	4 000.00	7 000.00 ✓
S001 – Sitoto C ✓	-	0.00	0.00	0.00	949.00	2 000.00	2 949.00 ✓
Z99 – Cash Sales	-	0.00	0.00	0.00	0.00	0.00	0.00 ✓
Totals:		0.00	0.00	1 000.00	2 949.00	6 000.00	9 949.00
PERCENTAGE		0.00%	0.00%	10.05%	29.64%	60.31%	100%
<b>GRAND TOTALS:</b>							<b>9 949.00</b>
							(6)

Supplier Detailed Ledger by Entry Type 01/12/2020 to 31/12/2020 – Last Year							
Date	Reference	Project	Contra Acc. (If Available)	Description	Exclusive	Tax	Inclusive
Account: M001 – Montana Furniture							
Entry Type: 7 – Supplier Journal							
31/12/2020	SJ1202		9990/000	Opening Balance	-17 809.00		-17 809.00
Total for entry Type: 7 Supplier Journal					-17 809.00	0.00	-17 809.00
Total for Account: M001 – Montana Furniture					-17 809.00	0.00	-17 809.00
Account: S001 – Sleep Warehouse							
Entry Type: 7 – Supplier Journal							
31/12/2020	SJ1203		9990/000	Opening Balance	-10 391.00		-10 391.00
Total for entry Type: 7 Supplier Journal					-10 391.00	0.00	-10 391.00
Total for Account: S001 – Sleep Warehouse					-10 391.00	0.00	-10 391.00
Account: W001 – Wood Art Suppliers							
Entry Type: 7 – Supplier Journal							
31/12/2020	SJ1201		9990/000	Opening Balance	-10 201.00		-10 201.00
Total for entry Type: 7 Supplier Journal					-10 201.00	0.00	-10 201.00
Total for Account: S001 – Sleep Warehouse					-10 201.00	0.00	-10 201.00
<b>Grand Total:</b>					<b>-38 401.00</b>	<b>0.00</b>	<b>38 401.00 ✓</b>
							(4)

[35]



**Summative assessment 5.4**

**SB page 228**

✓ <b>Inventory Journal Batch Report for user student – in Period 12 Last Year</b>							
Inventory Code Description	Narration Project	Curr Cost	Date Unit Cost	Reference New Cost	Curr Qty GL Acc	Adj Qty By Adj Value By	New Qty Line Value
COLS Crown lounge suites	✓ Crown lounge suites	2 777.77	31/12/2020 2 777.77 ✓	IJ12 ✓ 2 777.77		2	2 5 555.54 ✓
LWUT Wall unit (large)	Wall unit (large)	1 388.88	31/12/2020 1 388.88	IJ12 1 388.88		3	3 4 166.64 ✓
SWUT Wall unit (small)	Wall unit (small)	777.77	31/12/2020 777.77	IJ12 777.77		2	2 1 555.54 ✓
DIRS Dining –room suite	Dining –room suite	4 444.44	31/12/2020 4 444.44	IJ12 4 444.44		1	1 4 444.44 ✓
MBED Master bedroom suite	Master bedroom suite	2 222.21	31/12/2020 2 222.21	IJ12 2 222.21		2	2 4 444.42 ✓
JBED Jnr bedroom suite	Jnr bedroom suite	722.21	31/12/2020 722.21	IJ12 722.21		3	3 2 166.63 ✓
DOBS Double base set	Double base set	1 333.32	31/12/2020 1 333.32	IJ12 1 333.32		2	2 2 666.64 ✓
SIBS Single base set	Single base set	555.55	31/12/2020 555.55	IJ12 555.55		5	5 2 777.75 ✓
<b>TOTAL:</b>							<b>27 777.60</b>
Line transaction: account and amount							[15]
End of Report							
Print batch listing ✓✓							

[15]



**Summative assessment 5.5**

**SB page 233**

✓ Inventory Valuation using average Cost as at 31/12/2020 ✓							
Code	Description	Group	Unit	On Hand Including Unposted	Cost	Value	
COLS	Crown lounge suites	002	Each	2	2 777.77	5 555.54	
DIRS	Dining-room suite	002	Each	1	4 444.44	4 444.44	
DOBS	Double base set	002	Each	2	1 333.32	2 666.64	
JBED	Jnr bedroom suite	002	Each	3	722.21	2 166.63	
LWUT	Wall unit (large)	002	Each	3	1 388.88	4 166.64	
MBED	Master bedroom suite	002	Each	2	2 222.21	4 444.42	
SIBS	Single base set	002	Each	5	555.55	2 777.75	
SWUT	Wall unit (small)	002	Each	2	777.77	1 555.54	
<b>TOTAL OF SELECTEC RANGE</b>						<b>27 777.60</b>	✓✓
No service item End of Report							[5]

[25]





**Summative assessment 5.7**

**SB page 252**

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

Educational No: IDENTIFICATION NO (#)  
 PO Box 781893  
 Sandton  
 2146  
 South Africa

Supplier Invoice ✓

Date All invoices ✓ 01/01/2021

Page 1

Document No.SI1231 ✓

Wood Art Supplies  
 PO Box 28  
 DURBAN  
 4000

Deliver to

498 Umgeni Road  
 DURBAN  
 4001

Account	Your Reference	Tax Exempt	Tax Reference	Sales code
W001 ✓	1970 ✓	N	8807347421	Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc %	Tax	Net Price
SWUT	Wall unit (small)	3	Each	800.00		15.00% ✓	2 400.00
DIRS	Dining room suite	2	Each	4 444.44		15.00% ✓	8 888.88
OFFD ✓	Office Desk	6	Each	1 499.99	✓	15.00% ✓	8 999.94
CCLS	Crown lounge suites	2	Each	2 777.77		15.00% ✓	5 555.54

(14)

✓  
 KINDLY INFORM US OF ANY PRICE-  
 CHANGES

Settlement terms: ✓  
 5% within 30 days from period and  
 25 411.47 until 02/03/2021

Received in good order

Signed \_\_\_\_\_ Date \_\_\_\_\_

Sub Total	25 844.36
Discount @ ✓ 10.00%	2 584.43
Amount Excl Tax	23 259.93
Tax	3 488.99
Total	26 748.92

Sage South Africa (Pty) Ltd

<p style="text-align: center;">Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191</p> <p>Educational No: IDENTIFICATION NO (#) PO Box 781893 Sandton 2146 South Africa</p>	<p style="text-align: center;">Supplier Invoice</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Date</td> <td style="width: 50%;">03/01/2021</td> </tr> <tr> <td>Page</td> <td>1</td> </tr> <tr> <td>Document No.</td> <td>SI1232</td> </tr> </table>	Date	03/01/2021	Page	1	Document No.	SI1232																										
Date	03/01/2021																																
Page	1																																
Document No.	SI1232																																
<p>Super Stoor Furniture ✓</p>	<p>Deliver to</p> <p>73 Mandela Road DURBAN ✓ 4001</p>																																
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<p style="text-align: center;">Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191</p> <p>Educational No: IDENTIFICATION NO (#) PO Box 781893 Sandton 2146 South Africa</p>	<p style="text-align: center;">Supplier Invoice</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Date</td> <td style="width: 50%;">20/01/2021</td> </tr> <tr> <td>Page</td> <td>1</td> </tr> <tr> <td>Document No.</td> <td>S11233</td> </tr> </table>	Date	20/01/2021	Page	1	Document No.	S11233																					
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<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p>KINDLY INFORM US OF ANY PRICE-CHANGES</p> <p>Received in good order</p> <p>Signed _____ Date _____</p> </div> <div style="width: 35%;"> <p>Settlement terms: ✓ 5% within 60 days from period and 6 186.67 until 01/04/2021</p> </div> </div>																												
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(7) [32]

Sage South Africa (Pty) Ltd

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

Educational No: IDENTIFICATION NO (#)  
 PO Box 781893  
 Sandton  
 2146  
 South Africa

Debit Note ✓

Date All debit notes ✓ 15/01/2021

Page 1

Document No. DN 121 ✓

Wood Art Suppliers  
 PO Box 28  
 DURBAN  
 4000

Deliver to

493 Umgeni Road  
 Durban  
 4001

Account	Your Reference	Tax Exempt	Tax Reference	Sales code
W001 ✓	1970 ✓	N	8807347821	Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc %	Tax	Net Price
SWUT	Wall unit (Small) Scratched ✓	1	Each	800.00		15.00% ✓	800.00
							(8)

Scratched

Received in good order

Signed \_\_\_\_\_ Date \_\_\_\_\_

Sub Total	800.00
Discount @ ✓ 10.00%	80.00
Amount Excl Tax	720.00
Tax	108.00
<b>Total</b>	<b>828.00</b>

Sage South Africa (Pty) Ltd

<p style="text-align: center;">Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191</p> <p>Educational No: IDENTIFICATION NO (#) PO Box 781893 Sandton 2146 South Africa</p>	<p style="text-align: center;">Debit Note</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Date</td> <td style="width: 50%;">25/01/2021</td> </tr> <tr> <td>Page</td> <td>1</td> </tr> <tr> <td>Document No.</td> <td>DN 122</td> </tr> </table>	Date	25/01/2021	Page	1	Document No.	DN 122										
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**Summative assessment 5.8**

**SB page 266**

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

Educational No: IDENTIFICATION NO (#)  
 PO Box 781893  
 Sandton  
 2146  
 South Africa

Tax Invoice ✓

Date All invoices ✓ 07/01/2021

Page 1

Document No. ✓ TI 0601

Cash Sales

Deliver to

D.Tonkin ✓  
 6 Wynwood Road  
 Durban ✓

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

Code	Description	Quantity	Unit	Unit Price	Disc %	Tax	Net Price
MOVE	Furniture removal charge			500.00	15.00%	✓	500.00
							(9)

Thank you for your support ✓

Received in good order

Signed \_\_\_\_\_ Date \_\_\_\_\_

Sub Total	500.00
Discount @ ✓ 10.00%	0.00
Amount Excl Tax	500.00
Tax	75.00
<b>Total</b>	<b>575.00</b>

Sage South Africa (Pty) Ltd

<p style="text-align: center;">Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191</p> <p>Educational No: IDENTIFICATION NO (#) PO Box 781893 Sandton 2146 South Africa</p>	<p style="text-align: center;">Tax Invoice</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Date</td> <td style="width: 50%;">12/01/2021</td> </tr> <tr> <td>Page</td> <td>1</td> </tr> <tr> <td>Document No.</td> <td>TI 0602</td> </tr> </table>	Date	12/01/2021	Page	1	Document No.	TI 0602																																																		
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# Module 6

## Processing of subsidiary journals and bank reconciliation statements



LEARNING CONTENT	LEARNING OUTCOMES The students must be able to:
<b>SUBSIDIARY JOURNALS</b>	
6.1 Processing of subsidiary journals with relevant codes and parameters <ul style="list-style-type: none"> <li>• Cash book: Bank (Payment and Receipts)</li> <li>• Cash book: Petty Cash (Payment)</li> <li>• Suppliers journal</li> <li>• Supplier Allowances journal</li> <li>• Inventory journal</li> <li>• Interest Charged journal</li> </ul>	6.1 Set up the additional parameters before processing subsidiary journals.
6.2 The input of credit and cash transactions from batches of source documents: <ul style="list-style-type: none"> <li>• Assets bought on credit and cash</li> <li>• Income and expenses transactions (cash and credit)</li> <li>• Discount received and allowed</li> <li>• Payment of suppliers and discount received</li> <li>• Settlement of accounts</li> <li>• All transaction regarding other cash receipts and payments</li> </ul>	6.2 Process cash and credit transactions from the source documents into the relevant subsidiary journals, print and update (post) to the General Ledger.
6.3 General procedure for petty cash transactions	6.3 Describe the computerised procedure regarding petty cash transactions.
6.4 Record of imprest amount in the petty cash	6.4 Process the imprest amount as part of recording procedure in the cash payments journal.

*continued...*

... continued

<b>LEARNING CONTENT</b>		<b>LEARNING OUTCOMES</b> The students must be able to:	
6.5	Recording of petty cash transactions from petty cash vouchers	6.5	To record petty cash transactions from petty cash vouchers.
6.6	Posting from Petty Cash journal to the General Ledger	6.6	Post the transactions from Petty Cash journal to General Ledger.
6.7	Restoring of the imprest amount in the petty cash	6.7	Restore the imprest amount during the month, as well as at the end of the month.
<b>BANK RECONCILIATION STATEMENT</b>			
6.8	Recording of reconciliation items from a given bank statement and cash books (cash receipt and cash payments journal) <ul style="list-style-type: none"> <li>• Outstanding and direct deposits</li> <li>• Outstanding EFT's</li> <li>• Outstanding payments</li> <li>• Bank charges</li> <li>• Debit orders or stop orders</li> <li>• Incorrect entries in the bank statement or cash books</li> </ul>	6.8	Record reconciliation items directly from a bank statement and cash book.
6.9	Reconcile amounts from the previous month's bank reconciliation statement	6.9	Do the output of the reconciliation items on the previous month's bank reconciliation statement.
6.10	The printouts or output of: <ul style="list-style-type: none"> <li>• Cash book (Receipts and Payments) after reconciliation</li> <li>• Bank reconciliation statement</li> <li>• Bank account</li> </ul>	6.10	Print and update (post) the cash book (Receipts and Payments), print bank reconciliation statement and bank account.



**Summative assessment 6.1**

**SB page 291**

Prepared by: Educational Pack

Supplier Journal batch listing for user student – Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive	Contra
1	✓ 15/01/2021	S	✓ A001 - AUTO REPAIRS	521	✓ Repairs & Maintenance – del truck	✓	15	✓ 1 080.00	✓ 1 242.00	✓ C ✓ 4150/020
1	24/01/2021	S	S003 - STD STORES	125	Repairs – computer		15	560.00	644.00	C ✓ 3300/000
1	✓ 24/01/2021	S	✓ S003 - STD STORES	125	✓ 3 Pro Computers @ R6325 each	✓	17	✓ 16 500.00	✓ 18 975.00	✓ C ✓ 6250/010
1	24/01/2021	S	S003 - STD STORES	125	5 Boxes printing paper		15	400.00	460.00	C ✓ 4700/000
1	15/01/2021	G	9500/000-VAT control	ZContras	521 – Tax entry		00	162.00	162.00	D
1	15/01/2021	G	4150/020-Motor Vehicle – Repairs & Maintenance	521	Repairs & Maintenance – del truck		00	1 080.00	1 080.00	D 4150/020
1	24/01/2021	G	9500/000-VAT control	ZContras	125 – Tax entry		00	84.00	84.00	D
1	24/01/2021	G	3300/000- Computer Expenses	125	Repairs – computer		00	560.00	560.00	D 3300/000
1	24/01/2021	G	9500/000-VAT control	ZContras	125 – Tax entry		00	2 475.00	2 475.00	D
1	24/01/2021	G	6250/010 Computer Equipment @ Cost	125	3 Pro Computers @ R6325 each		00	16 500.00	16 500.00	D 6250/010
1	24/01/2021	G	9500/000-VAT control	ZContras	125 – Tax entry		00	60.00	60.00	D
1	24/01/2021	G	4700/000-Consumable stores	125	5 Boxes printing paper		00	400.00	400.00	D 4700/000

(20)

End of Report  
Print with contra ✓

Prepared by: Educational Pack

Supplier Allowances batch listing for user student – Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive	Contra
1	✓ 18/01/2021	S	✓ A001 - AUTO REPAIRS	521	✓ Overcharged		15	✓ 140.00	✓ 161.00	D 2000/000 ✓
1	28/01/2021	S	✓ S003 - STD STORES	125	✓ 1 Pro Computer – wrong brand	✓	17	✓ 5 500.00	✓ 6 325.00	D 6250/010 ✓
1	18/01/2021	G	9500/000-VAT control	ZContras	521 – Tax entry		00	21.00	21.00	C
1	18/01/2021	G	2000/000-Purchases	521	Overcharged		00	140.00	140.00	C 2000/000
1	28/01/2021	G	9500/000-VAT control	ZContras	125 – Tax entry		00	825.00	825.00	C
1	28/01/2021	G	6250/010-Computer Equipment- @ Cost	125	1 Pro Computer – wrong brand		00	5 500.00	5 500.00	C 6250/010

(13)

End of Report

Prepared by: Educational Pack

Customer Allowances batch listing for user student – Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive	Contra
1	✓ 30/01/2021	C	✓ Z99 - Cash Sales	✓ TI0804	Additional discount not given		15	✓ 180.00	✓ 207.00	C 1000/000 ✓
1	30/01/2021	G	9500/000-VAT control	ZContras	TI0804 – Tax entry		00	27.00	27.00	D
1	30/01/2021	G	1000/000 - Sales	TI0804	Additional discount not given		00	180.00	180.00	D 1000/000

(7)  
[40]

End of Report

[40]



**Summative assessment 6.2**

**SB page 299**

✓  
CB 1 Receipts batch listing for user student – Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive	Contra
1	01/01/2021	*	C S001 –Sitoto C	BDS1/1	✓ R001-settle account		00	2 700.00 ✓	2 700.00	C 8400/000
1	07/01/2021	*	C Z99 – Cash Sale	BDS1/1	✓ CRR 1/1		00 ✓	575.00 ✓	575.00	C 8400/000
1	10/01/2021	*	G 2950/000-Commission	BDS1/2	✓ R002 – L Africa		00	2 500.00 ✓	2 500.00	C 8400/000
1	24/01/2021	*	C Z99 – Cash Sale	BDS1/2	CRR 1/2		00	15 018.97 ✓	15 018.97	C 8400/000
1	26/01/2021		C S001 –Sitoto C	BDS1/3	R003-settle account		00	10 706.39 ✓	10 706.39	C 8400/000
1	31/01/2021		C G001 – Phapiso G	BDS1/3	✓ R004-settle account		00	2 840.47 ✓	2 840.47	C 8400/000
1	31/01/2021		C R001 – Radebe S	BDS1/3	R005-settle account		00	5 686.69 ✓	5 686.69	C 8400/000
1	10/01/2021	*	C G001 – Phapiso G	BS2108	Payment on account		00	7 000.00	7 000.00	C 8400/000
1	20/01/2021	*	G 9500/000-VAT control	BS2109	Receiver of Revenue		00	2 541.00	2 541.00	C 8400/000
					-December					
1	01/01/2021		C S001 –Sitoto C	BDS1/1	Discount		15	216.52 ✓	249.00	C 3550/000
1	26/01/2021		C S001 –Sitoto C	BDS1/3	Discount		15	489.99 ✓	563.49	C 3550/000
1	31/01/2021		C G001 – Phapiso G	BDS1/3	Discount		15	130.00 ✓	149.50	C 3550/000
1	31/01/2021		C R001 – Radebe S	BDS1/3	Discount		15	255.00 ✓	293.25	C 3550/000
1	31/01/2021	×	G 8400/000-Bank	ZContras	Generated CB 1		00	49 568.52	49 568.52	D
					Receipts					
1	31/01/2021	×	G 3550/000-Discount	ZContras	Generated Discount		00	1 091.51	1 091.51	D 3550/000
					-ZContras					
1	31/01/2021	×	G 9500/000-VAT control	ZContras	ZContras – Tax entry		00	163.73	163.73	D

[20]

Line transaction: Account and amount  
End of Report  
Print with contra ✓

**Calculation of customer accounts payment/settlement**

Date	Customer	Details	Amounts
01	Sitoto C	<b>Settle account</b> Balance Bank amount Discount	R2 949.00 R2 700.00 R249.00
25	Sitoto C	<b>Settle account</b> Invoice Credit Note Early payment terms: 5% Bank (12764.86 – 1494.98 – 563.49) Discount (12764.86 – 1494.98 * 5%)	R12 764.86 R1 494.98 R10 706.39 R563.49
31	Phapiso G	<b>Settle invoice</b> Invoice Credit Note Early payment terms: 5% Bank (5864.95 – 2874.98 – 149.50) Discount (5864.95 – 2874.98 * 5%)	R5 864.95 R2 874.98 R2 840.47 R149.50
31	Radebe S	<b>Settle account</b> Invoice Early payment terms: 5% Bank – see settlement terms amount on invoice Discount (5979.94 – 5686.69)	R5 979.94 R5 686.69 R293.25

[25]



**Summative assessment 6.3**

**SB page 306**

✓  
CB 1 Payments batch listing for user student – Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive	Contra
1	01/01/2021	* G	6300/010-Equipment Cost	120	✓ Makro Office-answering machine		17	✓ 692.17	✓ 795.99	D 8400/000
1	05/01/2021	S	S002- Super Stoor Furniture	121	Settle account	✓	00	7 943.32	7 943.32	D 8400/000
1	07/01/2021	* G	8410/000 – Cash float	122	Cash		00	1 000.00	1 000.00	D 8400/000
1	10/01/2021	* S	W001 –Wood Art Suppliers	123	Settle account - 01/01/20..		00	9 690.95	9 690.95	D 8400/000
1	15/01/2021	* G	3850/000 - Insurance	124	RTZ Insurers		15	✓ 1 739.13	2 000.00	D 8400/000
1	15/01/2021	* G	5400/000 - Drawings	124	✓ RTZ Insurers - Insurance		00	575.00	575.00	D 8400/000
1	20/01/2021	* G	5400/000 - Drawings	125	Cash		00	3 000.00	3 000.00	D 8400/000
1	20/01/2021	S	W001 –Wood Art Suppliers	126	Payment in full		00	24 624.87	24 624.87	D 8400/000
1	28/01/2021	S	S001-Sleep Warehouse	127	Settle account		00	15 025.32	15 025.32	D 8400/000
1	30/01/2021	C	Z99 – Cash Sales	128	P Makins - refund		00	207.00	207.00	D 8400/000
1	31/01/2021	G	6200/010-Vehicles: Cost	129	Cycle Shop – del bicycle		17	1 652.17	1 899.99	D 8400/000
1	31/01/2021	S	A001 – AUTO REPAIRS	130	Settle account		00	1 081.00	1 081.00	D 8400/000
1	31/01/2021	G	3400/000 –Courier & Postage	131	FAN Couriers		15	391.30	450.00	D 8400/000 [20]
1	01/01/2021	* G	7150/000-Fixed Deposit: Boland Bank(12% pa)	BS2101	Boland Bank		00	10 000.00	10 000.00	D 8400/000
1	05/01/2021	* S	M001 – Montana Furniture	BS2102	Settlement		00	16 919.00	16 919.00	D 8400/000
1	06/01/2021	* G	4300/000-Rent Paid	BS2103	Shop rental-January		15	5 217.39	6 000.00	D 8400/000
1	12/01/2021	* G	3200/000-Bank Charges	BS2104	Boland Bank-Service fee		15	108.60	124.89	D 8400/000
1	24/01/2021	* G	4760/000-Rates and Taxes	BS2105	Durban Municipality		00	3 234.56	3 234.56	D 8400/000
1	25/01/2021	* G	4400/000-Salaries & Wages	BS2106	D Salie- January		00	5 500.00	5 500.00	D 8400/000
1	26/01/2021	* G	3200/000-Bank Charges	BS2107	Boland Bank-tax levy		00	12.50	12.50	D 8400/000
1	05/01/2021	S	S002- Super Store Furniture	121	Discount		15	767.48	882.60	D 2700/000
1	10/01/2021	S	W001 –Wood Art Suppliers	123	Discount		15	443.52	510.05	D 2700/000
1	20/01/2021	S	W001 –Wood Art Suppliers	126	Discount		15	1 127.00	1 296.05	D 2700/000
1	28/01/2021	S	S001-Sleep Warehouse	127	Discount		15	687.66	790.81	D 2700/000
1	05/01/2021	S	M001 – Montana Furniture	BS2102	Discount		15	773.91	890.00	D 2700/000
1	31/01/2021	× G	8400/000-Bank	ZContras	Generated CB 1 Payments		00	110 084.39	110 084.39	C
1	31/01/2021	× G	2700/000-Discount Received for Cash	ZContras	Generated Discount - ZContras		00	3 799.57	3 799.57	C 2700/000
1	31/01/2021	× G	9500/000-VAT control	ZContras	ZContras –Tax entry		00	900.17	900.17	D

Line transaction: account and amount  
End of Report

Calculation of supplier accounts payment/settlement

Date	Supplier	Details	Amounts
10	Wood Art Suppliers	<b>Settle account</b> Balance Bank amount Discount (10201 – 9690.95)	R10 201.00 R9 690.95 R510.05
20	Wood Art Suppliers	<b>Settle account</b> Invoice Credit Note Early payment terms: 5% Bank (26748.92 – 828 – 1296.05) Discount (26748.92 – 828 * 5%)	R26 748.92 R828.00 R24 624.87 R1 296.05
28	Sleep Warehouse	<b>Settle invoice</b> Balance Early payment terms: 5% Bank (15816.13 – 790.81) Discount (15816.13 * 5%)	R15 816.13 R15 025.32 R790.81
05	Montana Furniture	<b>Settle account</b> Balance Early payment terms: 5% Bank ( Discount (given)	R17 809.00 R16 919.00 R890.00

[20]



Summative assessment 6.4

SB page 318

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive	Contra
1	01/01/2021	G	3050/000-Advertising & Promotions	V020	Local newspaper-advertisement		15	104.35	120.00	D 8410/000
1	07/01/2021	G	3300/000-Computer Expenses	V021	W&W Stationers – computer cable		15	392.17	450.99	D 8410/000
1	14/01/2021	G	4750/000-Refreshments	V022	Spar –sugar, milk, tea		00	105.50	105.50	D 8410/000
1	21/01/2021	G	5400/000-Drawings	V023	Cash – tuck shop - daughter		00	50.00	50.00	D 8410/000
1	28/01/2021	G	4400/000-Salaries & Wages	V024	Cash – Walter Mohotsi		00	125.00	125.00	D 8410/000
1	28/01/2021	× G	8410/000-Cash float	ZContras	Generated CB 2 payments		00	851.49	851.49	C
1	31/01/2021	× G	9500/000-VAT control	ZContras	ZContras – Tax entry		00	74.47	74.47	D

Line transaction: account and amount  
End of report  
Print with contra ✓

[15]



**Summative assessment 6.5**

**SB page 342**

✓

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

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive	Contra
1	01/01/2021	G	6300/010-Equipment Cost	120	✓ Makro Office-answering machine		17	✓ 692.17	✓ 795.99	D 8400/000
1	05/01/2021	* S	5002- Super Stoor Furniture	121	Settle account		00	✓ 7 943.32	✓ 7 943.32	D 8400/000
1	07/01/2021	* G	8410/000 – Cash float	122	Cash		00	✓ 1 000.00	✓ 1 000.00	D 8400/000
1	10/01/2021	* S	W001 –Wood Art Suppliers	123	Settle account - 01/01/20..		00	✓ 9 690.95	✓ 9 690.95	D 8400/000
1	15/01/2021	* G	3850/000 - Insurance	124	RTZ Insurers		15	✓ 1 739.13	✓ 2 000.00	D 8400/000
1	15/01/2021	* G	5400/000 - Drawings	124	✓ RTZ Insurers - Insurance		00	✓ 575.00	✓ 575.00	D 8400/000
1	20/01/2021	* G	5400/000 - Drawings	125	Cash		00	✓ 3 000.00	✓ 3 000.00	D 8400/000
1	20/01/2021	S	W001 –Wood Art Suppliers	126	Payment in full		00	✓ 24 624.87	✓ 24 624.87	D 8400/000
1	28/01/2021	S	S001-Sleep Warehouse	127	Settle account		00	✓ 15 025.32	✓ 15 025.32	D 8400/000
1	30/01/2021	C	Z99 – Cash Sales	128	P Makins - refund		00	✓ 207.00	✓ 207.00	D 8400/000
1	31/01/2021	G	6200/010-Vehicles: Cost	129	Cycle Shop – del bicycle		17	✓ 1 652.17	✓ 1 899.99	D 8400/000
1	31/01/2021	S	A001 – AUTO REPAIRS	130	Settle account		00	✓ 1 081.00	✓ 1 081.00	D 8400/000
1	31/01/2021	G	3400/000 –Courier & Postage	131	FAN Couriers		15	✓ 391.30	✓ 450.00	D 8400/000
1	01/01/2021	* G	7150/000-Fixed Deposit: Boland Bank(12 pa)	BS2101	Boland Bank		00	10 000.00	10 000.00	D 8400/000
1	05/01/2021	* G	M001 – Montana Furniture	BS2102	Settlement		00	16 919.00	16 919.00	D 8400/000
1	06/01/2021	* G	4300/000-Rent Paid	BS2103	Shop rental-January		15	5 217.39	6 000.00	D 8400/000
1	12/01/2021	* G	3200/000-Bank Charges	BS2104	Boland Bank-Service fee		15	108.60	124.89	D 8400/000
1	24/01/2021	* G	4760/000-Rates and Taxes	BS2105	Durban Municipality		00	3 234.56	3 234.56	D 8400/000
1	25/01/2021	* G	4400/000-Salaries & Wages	BS2106	D Salie- January		00	5 500.00	5 500.00	D 8400/000
1	26/01/2021	* G	3200/000-Bank Charges	BS2107	Boland Bank-tax levy		00	12.50	12.50	D 8400/000 (11)
1	05/01/2021	S	5002- Super Stoor Furniture	121	Discount		15	767.48	882.60	D 2700/000
1	10/01/2021	S	W001 –Wood Art Suppliers	123	Discount		15	443.52	510.05	D 2700/000
1	20/01/2021	S	W001 –Wood Art Suppliers	126	Discount		15	1 127.00	1 296.05	D 2700/000
1	28/01/2021	S	S001-Sleep Warehouse	127	Discount		15	687.66	790.81	D 2700/000
1	05/01/2021	S	M001 – Montana Furniture	BS2102	Discount		15	773.91	890.00	D 2700/000
1	31/01/2021	× G	8400/000-Bank	ZContras	Generated CB 1 Payments		00	110 084.39	110 084.39	C 2700/000
1	31/01/2021	× G	2700/000-Discount Received for Cash	ZContras	Generated Discount - ZContras		00	3 799.57	3 799.57	C 2700/000
1	31/01/2021	× G	9500/000-VAT control	ZContras	ZContras –Tax entry		00	900.17	900.17	D 2700/000

[20]

Line transaction: account and amount

✓  
CB 1 Receipts batch listing for user student – Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive	Contra
1	01/01/2021	* C	S001 – Sitoto C	BDS1/1	R001-settle account		00	2 700.00	2 700.00	C 8400/000
1	07/01/2021	* C	Z99 – Cash Sale	BDS1/1	CRR 1/1		00	575.00	575.00	C 8400/000
1	10/01/2021	* G	2950/000-Commission	BDS1/2	R002 – L Africa		00	2 500.00	2 500.00	C 8400/000
1	24/01/2021	* C	Z99 – Cash Sale	BDS1/2	CRR 1/2		00	15 018.97	15 018.97	C 8400/000
1	26/01/2021	C	S001 – Sitoto C	BDS1/3	R003-settle account		00	10 706.39	10 706.39	C 8400/000
1	31/01/2021	C	G001 – Phapiso G	BDS1/3	R004-settle account		00	2 840.47	2 840.47	C 8400/000
1	31/01/2021	C	R001 – Radebe S	BDS1/3	R005-settle account		00	5 686.69	5 686.69	C 8400/000
1	10/01/2021	* C	G001 – Phapiso G	BS2108	Payment on account		00	7 000.00	7 000.00	C 8400/000
1	20/01/2021	* G	9500/000-VAT control	BS2109	Receiver of Revenue		00	2 541.00	2 541.00	C 8400/000 (4)
					-December					
1	01/01/2021	C	S001 – Sitoto C	BDS1/1	Discount		15	216.52	249.00	C 3550/000
1	26/01/2021	C	S001 – Sitoto C	BDS1/3	Discount		15	489.99	563.49	C 3550/000
1	31/01/2021	C	G001 – Phapiso G	BDS1/3	Discount		15	130.00	149.50	C 3550/000
1	31/01/2021	C	R001 – Radebe S	BDS1/3	Discount		15	255.00	293.25	C 3550/000
1	31/01/2021	× G	8400/000-Bank	ZContras	Generated CB 1 Receipts		00	49 568.52	49 568.52	D
1	31/01/2021	× G	3550/000-Discount Allowed for Cash	ZContras	Generated Discount -ZContras		00	1 091.51	1 091.51	D 3550/000
1	31/01/2021	× G	9500/000-VAT control	ZContras	ZContras – Tax entry		00	163.73	163.73	D

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

Closing Balance as per Bank Statement		36 911.08	✓
Less Outstanding CB 1 Payments			
121	05/01/2021	Settle account	7 943.32
126	20/01/2021	Payment in full	24 624.87
127	28/01/2021	Settle account	15 025.32
128 ✓	30/01/2021	P Makins - refund	207.00
129	31/01/2021	Cycle Shop – del bicycle	1 899.99
130	31/01/2021	Settle account	1 081.00
131	31/01/2021	FAN Couriers	450.00
Sub Total		51 231.50	CR
Plus Outstanding CB 1 Receipts			
BDS3/3	26/01/2021	R004 Settle account ✓	19 233.55
Sub Total		19 233.55	DR
Reconciled Bank Balance		3 913.13	
Computer Bank Balance as at 31/01/2021 ✓		3 913.13	
Diff		0.00	

(5)  
[20]

[20]



# Module 7

## Sundry adjustments



LEARNING CONTENT	LEARNING OUTCOMES The students must be able to:
7.1 Month-end adjustments 7.1.1 Correction of wrong entries 7.1.2 Correction of stock value 7.1.3 Journal entry for closing stock 7.1.4 Writing off bad debts 7.1.5 Bad debts recovered 7.1.6 Interest on customer accounts	7.1 Do journal corrections and adjustments regarding subjects in the content's column.
7.2 Year-end adjustments 7.2.1 Provision for depreciation 7.2.2 Provision for bad debts 7.2.3 Consumable stores on hand 7.2.4 Accounts payable and receivable	7.2 Do journal corrections and adjustments regarding subjects in the content's column.
7.3 The printing of the adjusted journals, General Ledger accounts and post-adjustments trial balance	7.3 Print the applicable journals, General Ledger accounts and post-adjustment trial balance.



**Summative assessment 7.1**

**SB page 405**

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

Per	Date	GCS	Account	Reference	Description	Project	Debit	Credit	Contra
1	✓ 01/01/2021	G	5100/00-Capital	3/1	Transfer of Drawings		60 998.00 ✓		✓ 5400/000
1	01/01/2021	G	5200/000-Retained Income/(Accumulated Loss)	3/1 ✓✓	Transfer of net profit ✓✓		128 493.60 ✓		✓ 5100/000
1	✓ 31/01/2021	G	7150/000-Fixed Deposit Boland Bank (12% pa)	3/2	Interest capitalised		100.00 ✓		✓ 2960/000
1	31/01/2021	G	3450/000-Depreciation	3/3	20% on Equipment		1 261.54 ✓		✓ 6300/020
1	31/01/2021	G	3450/000-Depreciation	3/3	15% on Book value		863.53 ✓		✓ 6200/020
1	10/01/2021	G	5400/00-Drawings	3/4	1 Dbase set, 1 lwall unit, 1 of desk		3 855.12 ✓		✓ 2000/000
1	31/01/2021	G	7750/000-Consumable Stores on Hand	3/7	Consumable stores		50.00 ✓		✓ 4700/000
1	31/01/2021	G	8160/000-Prepaid Expenses	3/7	Rates & Taxes – April included		1 617.28 ✓		✓ 4760/000
1	31/01/2021	G	3400/000-Courier & Postage	3/7	Postage outstanding		250.00 ✓		✓ 9150/000
1	31/01/2021	G	2950/000-Commission	3/7	Commission in advance		500.00 ✓		✓ 9160/000
1	31/01/2021	G	8150/000-Accrued Income	3/7	Rent Received outstanding		7 500.00 ✓		✓ 2970/000
1	31/01/2021	G	5400/000-Drawings	3/8	Correct error – rates and taxes		1 000.00 ✓		✓ 4760/000
1	31/01/2021	G	4200/000-Printing & Stationery	3/9	Correct error V021		125.00 ✓		✓ 3300/000
1	01/01/2021	G	5400/000-Drawings	3/1	Transfer of Drawings			60 998.00	5400/000
1	01/01/2021	G	5100/000-Capital	3/1	Transfer of net profit			128 493.60	5100/000
1	31/01/2021	G	2960/000-Interest on Fixed Deposit	3/2	Interest capitalised			100.00	2960/000
1	31/01/2021	G	6300/020-Equipment Accumulated Depreciation	3/3	20% of Equipment			1 261.54	6300/020
1	31/01/2021	G	6200/020-Vehicles: Accumulated Depreciation	3/3	15% on book value			863.53	6200/020
1	✓ 10/01/2021	G	2000/000-Purchases	3/4	1 Dbase set, 1 lwall unit, 1 of desk			3 855.12	2000/000
1	31/01/2021	G	4700/000-Consumable Stores	3/7	Consumable stores			50.00	4700/000
1	31/01/2021	G	4760/000-Rates and Taxes	3/7	Rates & Taxes – April included			1 617.28	4760/000
1	31/01/2021	G	9150/000-Accrued Expenses	3/7	Postage outstanding			250.00	9150/000
1	31/01/2021	G	9160/000-Income Received in Advance	3/7	Commission in advance			500.00	9160/000
1	31/01/2021	G	2970/000-Rent Received/ Income	3/7	Rent Received outstanding			7 500.00	2970/000
1	31/01/2021	G	4760/000-Rates and Taxes	3/8	Correct error – rates and taxes			1 000.00	4760/000
1	31/01/2021	G	3300/000-Computer Expenses	3/9	Correct error V021			125.00	3300/000

(35)

Print with contra ✓  
End of Report  
Line transaction: account and amount

✓

**Inventory Journal Batch Report for user student – in Period 01**

Inventory Code Description	Narration Project	Curr Cost	Date Unit Cost	Reference New Cost	Curr Qty GL Acc	Adj Qty By Adj Value By	New Qty Line Value
DOBS Double base set	Double base set	1 230.69	10/01/2021 ✓ 1 230.69	3/4 ✓ 1 230.69	4	-1 ✓	3 -1 230.69
LWUT Wall unit (large)	Wall unit (large)	1 274.44	10/01/2021 1 274.44	3/4 1 274.44	4	-1 ✓	3 -1 274.44
OFFD Office Desk	Office Desk	1 349.99	10/01/2021 1 349.99	3/4 1 349.99	5	-1 ✓	4 -1 349.99
<b>TOTAL:</b>							<b>-3 855.12 (6)</b>

✓

**Inventory Valuation using average Cost as at 31/01/2021**

Code	Description	Group	Unit	On Hand Including Unposted	Cost	Value
COLS	Crown lounge suites	002	Each	3	2 638.88	7 916.64
DIRS	Dining-room suite	002	Each	2	4 148.14	8 296.28
DOBS	Double base set	002	Each	3	1 230.69	3 692.07
JBED	Jnr bedroom suite	002	Each	2	701.45	1 402.90
LWUT	Wall unit (large)	002	Each	4	1 274.44	5 097.76
MBED	Master bedroom suite	002	Each	3	1 999.99	5 999.97
OFFD	Office Desk	002	Each	5	1 349.99	6 749.95
SIBS	Single base set	002	Each	2	555.55	1 111.10
SWUT	Wall unit (small)	002	Each	1	748.89	748.89
<b>TOTAL OF SELECTEC RANGE</b>						<b>41 015.56 ✓✓</b>
						(3)

✓

**Stock Journal batch listing for user student – Pre Update Printout**

Per	Date	GCS	Account	Reference	Description	Project	Debit	Credit	Contra
1	✓ 01/01/2021	G	2010/000-Opening Stock	3/1 ✓	Transfer of opening stock		27 777.60 ✓		✓ 7700/000
1	✓ 31/01/2021	G	7700/000-Trading Stock	3/5 ✓	Transfer of closing stock ✓		41 015.56 ✓		✓ 2020/000
1	01/01/2021	G	7700/000-Trading Stock	3/1	Transfer of opening stock			27 777.60	7700/000
1	31/01/2021	G	2020/000-Closing Stock	3/5	Transfer of closing stock			41 015.56	2020/000
									(10)

✓

**CB 1 Receipts batch listing for user student – Pre Update Printout**

Per	Date	GCS	Account	Reference	Description	Project Tx	Exclusive	Inclusive	Contra
1	✓ 31/01/2021	G	2850/000-Bad Debts Recovered	3/6 ✓	R004 recovered debt ✓	16 ✓	665.22 ✓	765.00	C 8400/000
1	31/01/2021	× G	8400/000-Bank	ZContras	Generated CB 1 Receipts	00	765.00	765.00	D
1	31/01/2021	× G	9500/000-VAT Control	ZContras	ZContras – Tax entry	00	99.78	99.78	D
									(6)





# Module 8

## Financial statements



LEARNING CONTENT	LEARNING OUTCOMES The students must be able to:
8.1 Printing of the financial statements	8.1 Print the following at the end of the financial period: <ul style="list-style-type: none"><li>• Trial Balance</li><li>• Income Statement (Statement of Comprehensive Income)</li><li>• Balance Sheet (Statement of Financial Position.)</li></ul>



**Summative assessment 8.1**

**SB page 417**

[20]

<b>Trial Balance: 01/03/2021 to 31/03/2021</b>			
<b>Last Year</b>	<b>Account</b>	<b>DR</b>	<b>CR</b>
0.00	1000/000 Sales		30 979.79
0.00	2000/000 Purchases	30 937.02	
0.00	2010/000 Opening Stock	27 777.60	
0.00	2020/000 Closing Stock		41 015.56
0.00	2700/000 Discount Received for Cash		3 799.57
0.00	2850/000 Bad Debts Recovered		665.22
0.00	2950/000 Commission		2 000.00
0.00	2960/000 Interest on Fixed Deposit ✓		100.00
0.00	2970/000 Rent Received/Income ✓		7 500.00
0.00	3050/000 Advertising & Promotions	104.35	
0.00	3200/000 Bank Charges	121.10	
0.00	3300/000 Computer Expenses	827.17	
0.00	3400/000 Courier & Postage	641.30	
0.00	3450/000 Depreciation	2 125.07	
0.00	3550/000 Discount Allowed for Cash	1 091.51	
0.00	3850/000 Insurance	1 739.13	
0.00	4150/000 Motor Vehicle Expenses		
0.00	4150/020 Motor Vehicle – Repairs & Maint.	1 080.00	
0.00	4200/000 Printing & Stationery	125.00	
0.00	4300/000 Rent Paid	5 217.39	
0.00	4400/000 Salaries & Wages	5 625.00	
0.00	4700/000 Consumable stores	350.00	
0.00	4750/000 Refreshments ✓	105.50	
0.00	4750/000 Rates and Taxes ✓	617.28	
<b>0.00</b>	<b>Nett Profit</b>	<b>7 575.72</b>	
<b>0.00</b>		<b>86 060.14</b>	<b>86 060.14</b>
	<b>Nett Profit</b>		<b>7 575.72</b>
0.00	5100/000 Capital		67 495.60
0.00	5200/000 Retained Income/(Accumulated Loss)	128 493.60	
0.00	5400/000 Drawings		52 517.88
	6200/000 Vehicles		
0.00	6200/010 Vehicles: Cost	1 652.17	
0.00	6200/020 Vehicles: Accumulated Depreciation		863.53
	6250/000 Computer Equipment – Net Value		
0.00	6250/010 Computer Equipment: @ Cost	11 000.00	
	6300/000 Equipment		
0.00	6300/010 Equipment: Cost	692.17	
0.00	6300/020 Equipment: Accumulated Depreciation		1 261.54
0.00	7150/000 Fixed Deposit: Boland Bank (12% pa)	10 100.00	
0.00	7700/000 Trading Stock	13 237.96	
0.00	7750/000 Consumable Stores on Hand ✓	50.00	
<b>0.00</b>	<b>8000/000 Customer Control Account</b>		<b>9 949.00</b>
0.00	8150/000 Accrued Income ✓	7 500.00	
0.00	8160/000 Prepaid Expenses ✓	1 617.28	
0.00	8400/000 Bank		59 750.87
0.00	8410/000 Cash float	148.51	
<b>0.00</b>	<b>9000/000 Supplier Control Account</b>	<b>24 647.00</b>	
0.00	9150/000 Accrued Expenses ✓		250.00
0.00	9160/000 Income Received in Advance ✓		500.00
0.00	9500/000 VAT Control	1 025.46	
<b>0.00</b>	<b>NETT LOSS</b>		
<b>0.00</b>		<b>200 164.14</b>	<b>200 164.14</b>

(10)

✓ ✓ INCOME STATEMENT: 01/01/2021 TO 31/03/2021		
<b>SALES</b>		
Sales	30 979.79	30 979.79
<b>COST OF SALES</b>		
Purchases	30 937.02	
Opening Stock	27 777.60	
Closing Stock ✓	(41 015.56)	17 699.06
		13 280.73
<b>GROSS PROFIT/ (LOSS)</b>		
<b>OTHER INCOME</b>		
Discount Received for Cash	3 799.57	
Bad Debts Recovered	665.22	
Commission	2 000.00	
Interest on Fixed Deposit	100.00	
Rent Received/Income	7 500.00	14 064.79
		27 345.52
<b>EXPENSES</b>		
Advertising & Promotions	104.35	
Bank Charges	121.10	
Computer Expenses	827.17	
Courier & Postage	641.30	
Depreciation	2 125.07	
Discount Allowed for Cash	1 091.51	
Insurance	1 739.13	
Motor Vehicle Expenses		
Motor Vehicle – Repairs & Maint.	1 080.00	
Printing & Stationery	125.00	
Rent Paid	5 217.30	
Salaries & Wages	5 625.00	
Consumable Stores	350.00	
Refreshments	105.50	
Rates and Taxes	617.28	19 769.80
		7 575.72
<b>NET PROFIT / (LOSS) BEFORE TAX</b>		
<b>TAX</b>		
<b>DIVIDENDS</b>		
<b>NET PROFIT / (LOSS)</b>		<b>7 575.72</b>
		(5)
✓✓ No zero items		

BALANCE SHEET as at 31/01/2021			
<b>CAPITAL EMPLOYED ✓</b>			
Share Capital			
Capital	187 495.60	187 495.60	
Retained Income			
Net Profit/Loss this year	7 575.72	7 575.72	195 071.32
Shareholders Loan			
Drawings	(8 480.12)	(8 480.12)	(8 480.12)
			<u>186 591.20</u>
<b>EMPLOYMENT OF CAPITAL</b>			
<b>Fixed Assets</b>			
Vehicles	69 870.64		
Computer Equipment – Net Value	11 000.00		
Equipment	56 430.63	137 301.27	
Investments			
Fixed Deposit Boland Bank (12% pa)	10 100.00	10 100.00	147 401.27
<b>Current Assets</b>			
Trading Stock	41 015.58		
Consumable Stores on Hand	50.00		
Accrued Income	7 500.00		
Prepaid Expenses	1 617.26		
Bank	4 678.13		
Cash float	348.51	55 209.48	
<b>Current Liabilities</b>			
Supplier Control Account	13 754.00		
Accrued Expenses	250.00		
Income Received in Advance	500.00		
VAT Control	1 515.55	(16 019.55)	39 189.93
			<u>186 591.20</u>
✓✓ No zero items			(5) [20]

**LAST YEAR General Journal batch listing for user student – Pre Update Printout**

Per	Date	GCS	Account	Reference	Description	Project	Debit	Credit	Contra
12	28/02/2021	G	5100/000-Capital	GJ12	Opening Balance			111 366.84	
12	28/02/2021	G	5400/000-Drawings	GJ12	Opening Balance		5 000.00		
12	28/02/2021	G	5500/000- Loan: CFS Bank (15% pa)	GJ12	Opening Balance			20 000.00	
12	28/02/2021	G	6200/010-Vehicles: Cost	GJ12	Opening Balance		80 000.00		
12	28/02/2021	G	6200/020-Vehicles: Accumulated Depreciation	GJ12	Opening Balance			5 000.00	
12	28/02/2021	G	6300/010-Equipment: Cost	GJ12	Opening Balance		25 000.00		
12	28/02/2021	G	6300/020-Equipment Accumulated Depreciation	GJ12	Opening Balance			2 500.00	
12	28/02/2021	G	7250/000-Fixed Deposit: Capitec (12.5% pa)	GJ12	Opening Balance		10 000.00		
12	28/02/2021	G	7700/000-Trading stock	GJ12	Opening Balance		2 616.84		
12	28/02/2021	G	9990/000-Opening Balance	GJ12	Opening Balance		8 800.00		
12	28/02/2021	G	8400/000-Bank	GJ12	Opening Balance		15 000.00		
12	28/02/2021	G	8410/000-PettyCash	GJ12	Opening Balance		500.00		
12	28/02/2021	G	9990/000-Opening Balance	GJ12	Opening Balance			8 050.00	
					In Balance				
End of Report									

**LAST YEAR Supplier Journal batch listing for user student – Pre Update Printout**

Per	Date	GCS	Account	Reference	Description	Project	Debit	Credit	Contra
12	28/02/2021	S	8001 – Beauty & Tramp	SJ1201	Opening Balance			4 000.00	9990/000
12	28/02/2021	S	5001 – STB Traders	SJ1202	Opening Balance			2 500.00	9990/000
12	28/02/2021	S	W001 – Woof & Meow	SJ1203	Opening Balance			1 550.00	9990/000
12	28/02/2021	G	9990/000-Opening Balance	SJ1201	Opening Balance		4 000.00		
12	28/02/2021	G	9990/000-Opening Balance	SJ1202	Opening Balance		2 500.00		
12	28/02/2021	G	9990/000-Opening Balance	SJ1203	Opening Balance		1 550.00		
End of report									

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

Per	Date	GCS	Account	Reference	Description	Project	Debit	Credit	Contra
12	28/02/2021	C	C001 – Swanepoel M	CJ1201	Opening Balance		2 500.00		9990/000
12	28/02/2021	C	C002 – Tomose ZT	CJ1202	Opening Balance		2 000.00		9990/000
11	31/01/2021	C	C001 – Swanepoel M	CJ1203	Opening Balance		1 500.00		9990/000
11	31/01/2021	C	C002 – Tomose ZT	CJ1204	Opening Balance		1 300.00		9990/000
10	31/12/2020	C	C001 – Swanepoel M	CJ1205	Opening Balance		1 000.00		9990/000
10	31/12/2020	C	C002 – Tomose ZT	CJ1206	Opening Balance		500.00		9990/000
12	28/02/2021	G	9990/000-Opening Balance	CJ1201	Opening Balance			2 500.00	
12	28/02/2021	G	9990/000-Opening Balance	CJ1202	Opening Balance			2 000.00	
11	31/01/2021	G	9990/000-Opening Balance	CJ1203	Opening Balance			1 500.00	
11	31/01/2021	G	9990/000-Opening Balance	CJ1204	Opening Balance			1 300.00	
10	31/12/2020	G	9990/000-Opening Balance	CJ1205	Opening Balance			1 000.00	
10	31/12/2020	G	9990/000-Opening Balance	CJ1206	Opening Balance			500.00	
End of report									

Inventory Journal Batch Report for user student – In Period 12 Last Year							
Inventory Code	Narration		Date	Reference	Curr Qty	Adj Qty By	New Qty
Description	Project	Curr Cost	Unit Cost	New Cost	CL Acc	Adj Value By	Line Value
T01	Rubber Roper		28/02/2021	IJ12		5	5
Rubber Roper		36.50	35.98	35.98			179.90
T02	3 Orb Ball		28/02/2021	IJ12		6	6
3 Orb Ball		61.56	59.98	59.98			359.88
T03	Toss 'n tug		28/02/2021	IJ12		7	7
Toss 'n tug		43.07	43.98	43.98			307.86
C01	Polar Fleece jersey		28/02/2021	IJ12		8	8
Polar Fleece jersey		41.69	42.40	42.40			339.20
A01	Leather collar		28/02/2021	IJ12		9	9
Leather collar		37.28	38.00	38.00			342.00
A02	Lead		28/02/2021	IJ12		10	10
Lead		33.50	34.00	34.00			340.00
A03	Harness		28/02/2021	IJ12		11	11
Harness		67.22	68.00	68.00			748.00
TOTAL							2 616.84
End of Report							

Supplier Detailed Ledger 01/02/2021 to 28/02/2021 – Last Year							
Date	Entry Type	Reference	Contra Acc (If Avail)	Description	Debit	Credit	Cumulative
B001: Beauty & Tramp							
Opening Balance as at 01/02/2021					0.00		
28/02/2021	Supplier Journal	SJ1201	9990/000	Opening Balance		4 000.00	-4 000.00
Closing Balance as at 28/02/2021						4 000.00	
S001: STB Traders							
Opening Balance as at 01/02/2021					0.00		
28/02/2021	Supplier Journal	SJ1202	9990/000	Opening Balance		2 500.00	-2 500.00
Closing Balance as at 28/02/2021						2 500.00	
W001: Woof & Meow							
Opening Balance as at 01/02/2021					0.00		
28/02/2021	Supplier Journal	SJ1203	9990/000	Opening Balance		1 550.00	-1 550.00
Closing Balance as at 28/02/2021						1 550.00	
TOTAL CLOSING BALANCE AS AT 28/02/2021					-8 050.00		
End of Report							

<p style="text-align: center;">Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191</p> <p>Educational No: IDENTIFICATION NO (#) PO Box 781893 Sandton 2146 South Africa</p>	<p style="text-align: center;">Supplier Invoice</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Date</td> <td style="text-align: right;">02/03/2021</td> </tr> <tr> <td>Page</td> <td style="text-align: right;">1</td> </tr> <tr> <td>Document No</td> <td style="text-align: right;">SI 125</td> </tr> </table>	Date	02/03/2021	Page	1	Document No	SI 125																																		
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<p>Beauty &amp; Tramp PO Box 5 STRAND 7139</p>	<p>Deliver to</p> <p>6 Louransford Drive STRAND 7140</p>																																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%;">Account</th> <th style="width: 25%;">Your Reference</th> <th style="width: 15%;">Tax Exempt</th> <th style="width: 20%;">Tax Reference</th> <th style="width: 25%;">Sales code</th> </tr> <tr> <td>B001</td> <td>BT1</td> <td style="text-align: center;">N</td> <td>0527415635</td> <td style="text-align: right;">Exclusive</td> </tr> </table>		Account	Your Reference	Tax Exempt	Tax Reference	Sales code	B001	BT1	N	0527415635	Exclusive																														
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Code	Description	Quantity	Unit	Unit Price	Disc %	Tax	Net Price																																		
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A01	Leather Collar	5	Each	38.89		15.00%	194.45																																		
<p style="text-align: center;">Settlement terms: 15% within 30 days from period and 589.91 until 30/04/2021</p> <p>Received in good order</p> <p>Signed _____ Date _____</p> <p style="font-size: small;">Sage South Africa (Pty) Ltd</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Sub Total</td> <td style="text-align: right;">709.99</td> </tr> <tr> <td>Discount @ 15.00%</td> <td style="text-align: right;">106.50</td> </tr> <tr> <td>Amount Excl Tax</td> <td style="text-align: right;">603.49</td> </tr> <tr> <td>Tax</td> <td style="text-align: right;">90.52</td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><b>694.01</b></td> </tr> </table>	Sub Total	709.99	Discount @ 15.00%	106.50	Amount Excl Tax	603.49	Tax	90.52	<b>Total</b>	<b>694.01</b>																														
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Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191  Educational No: IDENTIFICATION NO (#) PO Box 781893 Sandton 2146 South Africa	Supplier Invoice																																
Pooch Parlour PO Box 30 BELLVILLE 7530	Date 09/03/2021  Page 1  Document No SI 126																																
Deliver to  95 Voortrekker Road BELLVILLE 7530																																	
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<p>Thank you for your continues support</p> <p>Received in good order</p> <p>Signed _____ Date _____</p> <p style="font-size: small;">Sage South Africa (Pty) Ltd</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Sub Total</td> <td style="text-align: right;">2 231.80</td> </tr> <tr> <td>Discount @ 12.00%</td> <td style="text-align: right;">266.94</td> </tr> <tr> <td>Amount Excl Tax</td> <td style="text-align: right;">1 964.86</td> </tr> <tr> <td>Tax</td> <td style="text-align: right;">294.74</td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><b>2 259.60</b></td> </tr> </table>	Sub Total	2 231.80	Discount @ 12.00%	266.94	Amount Excl Tax	1 964.86	Tax	294.74	<b>Total</b>	<b>2 259.60</b>																														
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<p style="text-align: center;">Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191</p> <p>Educational No: IDENTIFICATION NO (#) PO Box 781893 Sandton 2146 South Africa</p>	<p style="text-align: center;">Tax Invoice</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Date</td> <td style="text-align: right;">17/03/2021</td> </tr> <tr> <td>Page</td> <td style="text-align: right;">1</td> </tr> <tr> <td>Document No</td> <td style="text-align: right;">TI 403</td> </tr> </table>	Date	17/03/2021	Page	1	Document No	TI 403																										
Date	17/03/2021																																
Page	1																																
Document No	TI 403																																
<p>Mandisa M PO Box 7 STELLENBOSCH 7599</p>	<p>Deliver to</p> <p>60 Dorp Street STELLENBOSCH 7600</p>																																
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Account</th> <th style="width: 30%;">Your Reference</th> <th style="width: 15%;">Tax Exempt</th> <th style="width: 20%;">Tax Reference</th> <th style="width: 20%;">Sales code</th> </tr> </thead> <tbody> <tr> <td>C003</td> <td></td> <td style="text-align: center;">N</td> <td style="text-align: right;">3692581473</td> <td style="text-align: right;">Exclusive</td> </tr> </tbody> </table>		Account	Your Reference	Tax Exempt	Tax Reference	Sales code	C003		N	3692581473	Exclusive																						
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T02	3 Orb Ball	4	Each	149.95		15.00%	599.80																										
T03	Harness	6	Each	170.00		15.00%	1 020.00																										
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Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191  Educational No: IDENTIFICATION NO (#) PO Box 781893 Sandton 2146 South Africa	<b>Tax Invoice</b>
Cash Sales	Date <span style="float: right;">24/03/2021</span>
	Page <span style="float: right;">1</span>
	Document No <span style="float: right;">TI 404</span>
	Deliver to  Zamma KM 2 School Drive WORCESTER 6849

Account	Your Reference	Tax Exempt	Tax Reference	Sales code
Z99		N		B Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc %	Tax	Net Price
A01	Leather Collar	9	Each	95.00		15.00%	855.00
T03	Toss 'n Tug	6	Each	109.95		15.00%	659.70
C02	Spaghetti Top	3	Each	132.26		15.00%	396.80
DEL	Delivery cost	50	P/km	2.75		15.00%	137.50

Thank you for your continues support   Received in good order  Signed _____ Date _____	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border-bottom: 1px solid black;">Sub Total</td> <td style="text-align: right;">2 049.00</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Discount @ 12.50%</td> <td style="text-align: right;">235.03</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Amount Excl Tax</td> <td style="text-align: right;">1 809.97</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Tax</td> <td style="text-align: right;">271.51</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Total</td> <td style="text-align: right;">2 081.48</td> </tr> </table>	Sub Total	2 049.00	Discount @ 12.50%	235.03	Amount Excl Tax	1 809.97	Tax	271.51	Total	2 081.48
Sub Total	2 049.00										
Discount @ 12.50%	235.03										
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Tax	271.51										
Total	2 081.48										

Sage South Africa (Pty) Ltd

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

Educational No: IDENTIFICATION NO (#)  
 PO Box 781893  
 Sandton  
 2146  
 South Africa

Tax Invoice

Date 29/03/2021

Page 1

Document No TI 405

Swanepoel M  
 PO Box 86  
 PAARL  
 7645

Deliver to

8 Main Street  
 PAARL  
 7645

Account	Your Reference	Tax Exempt	Tax Reference	Sales code
C001		N	9517364250	P Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc %	Tax	Net Price
T03	Toss 'n Tug	4	Each	109.95		15.00%	439.80
T02	3 Odo Ball	8	Each	149.95		15.00%	1 199.60
T01	Rubber Rope	12	Each	89.95		15.00%	1 079.40

Specials from 15- 18 April 20... Early Payment Terms:  
 7.5% within 45 days from period and  
 2 892.13 until 15/05/2021

Received in good order

Signed \_\_\_\_\_ Date \_\_\_\_\_

Sage South Africa (Pty) Ltd

Sub Total	2 718.80
Discount @ 0.00%	0.00
Amount Excl Tax	2 718.80
Tax	407.82
Total	3 126.62

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

Educational No: IDENTIFICATION NO (#)  
 PO Box 781893  
 Sandton  
 2146  
 South Africa

Credit Note	
Date	10/03/2021
Page	1
Document No	CN 8

Tomose ZT

Deliver to  
 21 Nelson Drive  
 CAPE TOWN  
 8000

Account	Your Reference	Tax Exempt	Tax Reference	Sales code
C002	TI 401	N	0147258380	C Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc %	Tax	Net Price
T03	Toss 'n Tug Inferior quality	2	Each	109.95		15.00%	219.90
A01	Leather Collar Receive harness	3	Each	95.00		15.00%	285.00

T03 – Inferior quality  
 A01 – Receive harness

Received in good order

Signed \_\_\_\_\_ Date \_\_\_\_\_

Sub Total	504.90
Discount @ 15.00%	75.73
Amount Excl Tax	429.17
Tax	64.38
Total	493.56

Sage South Africa (Pty) Ltd

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

Educational No: IDENTIFICATION NO (#)  
 PO Box 781893  
 Sandton  
 2146  
 South Africa

Credit Note

Date 30/03/2021

Page 1

Document No CN 9

Cash Sales

Deliver to

Zamma KM  
 2 School Drive  
 WORCESTER  
 6849

Account	Your Reference	Tax Exempt	Tax Reference	Sales code
Z99	TI 404	N		B Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc %	Tax	Net Price
C02	Spaghetti top Incorrectly invoiced	1	Each	132.23		15.00%	132.23

Incorrectly invoiced

Received in good order

Signed \_\_\_\_\_ Date \_\_\_\_\_

Sub Total	132.23
Discount @ 12.50%	16.53
Amount Excl Tax	115.70
Tax	17.36
Total	133.06

Sage South Africa (Pty) Ltd

Supplier Journal batch listing for user student – Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project Tx	Exclusive	Inclusive	Contra
1	23/03/2021	S	S001-STB Traders	ST21	2 Display cabinets	17	6 521.74	7 500.00	C 6300/010
1	23/03/2021	S	S001-STB Traders	ST21	2 Boxes stationery	15	652.17	750.00	C 4200/000
1	23/03/2021	G	9500/000-Vat/Tax Control Account	ZContras	ST21 – Tax entry	00	978.26	978.26	D
1	23/03/2021	G	6300/010-Equipment: Cost	ST21	2 Display cabinets	00	6 521.74	6 521.74	D 6300/010
1	23/03/2021	G	9500/000-Vat/Tax Control Account	ZContras	ST21 – Tax entry	00	97.83	97.83	D
1	23/03/2021	G	4200/000-Printing & stationery	ST21	2 Boxes stationery	00	652.17	652.17	D 4200/000
End of Report									

Supplier Allowances batch listing for user student – Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project Tx	Exclusive	Inclusive	Contra
1	25/03/2021	S	S001-STB Traders	ST21	1 Box stationery- wrong order	15	304.35	350.00	D 4200/000
1	28/03/2021	S	P001-pooch Parlour	PP2	Overcharged on invoice	15	21.74	25.00	D 2000/000
1	25/03/2021	G	9500/000-Vat/Tax Control Account	ZContras	ST21 – Tax entry	00	45.65	45.65	C
1	25/03/2021	G	4200/000-Printing & stationery	ST21	1 Box stationery- wrong order	00	304.35	304.35	C 4200/000
1	28/03/2021	G	9500/000-Vat/Tax Control Account	ZContras	PP2 – Tax entry	00	3.26	3.26	C
1	28/03/2021	G	2000/000-PurchaseS	PP2	Overcharged on invoice	00	21.74	21.74	C 2000/000
End of Report									

Customer Allowances batch listing for user student – Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project Tx	Exclusive	Inclusive	Contra
1	15/03/2021	C	Z99 – Cash Sales	TI402	Polarus additional discount	15	43.48	50.00	C 1000/000
1	15/03/2021	G	9500/000-Vat/Tax Control Account	ZContras	TI402-Tax entry	00	6.52	6.52	D
1	15/03/2021	G	1000/000- Sales	TI402	Polarus additional discount	00	43.48	43.48	D 1000/000
End of Report									

Supplier Detailed Ledger 01/03/2021 to 31/03/2021							
Date	Entry Type	Reference	Contra Acc (If Avail)	Description	Debit	Credit	Cumulative
<b>B001: Beauty &amp; Tramp</b>							
Opening Balance as at 01/03/2021						4 000.00	
02/03/2021	Supplier Journal	SI125		Supplier Invoice – BT1		694.01	-4 694.01
15/03/2021	Supplier Allowances	DN6		Debit Note – BT1	120.91		-4 573.10
Closing Balance as at 31/03/2021						4 573.10	
<b>P001: Pooch Parlour</b>							
Opening Balance as at 01/03/2021					0.00		
09/03/2021	Supplier Journal	SI126		Supplier Invoice – PP2		900.47	-900.47
15/03/2021	Supplier Allowances	DN7		Debit Note – BT1	79.33		-821.14
28/03/2021	Supplier Allowances	PP2	2000/000	Overcharged on invoice	25.00		-796.14
Closing Balance as at 31/03/2021						796.14	
<b>S001: STB Traders</b>							
Opening Balance as at 01/03/2021						2 500.00	
23/03/2021	Supplier Journal	ST21	6300/010	2 Display cabinets		7 500.00	-10 000.00
23/03/2021	Supplier Journal	ST21	4200/000	2 Boxes stationery		750.00	-10 750.00
25/03/2021	Supplier Allowances	ST21	4200/000	1 Box stationery – Wrong order	325.00		-10 425.00
Closing Balance as at 31/03/2021						10 425.00	
<b>W001: Woof &amp; Meow</b>							
Opening Balance as at 01/03/2021						1 550.00	
16/03/2021	Supplier Journal	SI127		Supplier Invoice – WM3		449.76	-1 999.76
Closing Balance as at 31/03/2021						1 999.76	
TOTAL CLOSING BALANCE AS AT 31/03/2021						17 794.00	

Customer Detailed Ledger 01/03/2021 to 31/03/2021							
Date	Entry Type	Reference	Contra Acc (If Avail)	Description	Debit	Credit	Cumulative
<b>C001: Swanepoel M</b>							
Opening Balance as at 01/03/2021					5 000.00		
29/03/2021	Customer Journal	TI405		Tax Invoice	3 126.62		8 126.62
Closing Balance as at 31/03/2021					8 126.62		
<b>C002: Tomose ZT</b>							
Opening Balance as at 01/03/2021					3 800.00		
01/03/2021	Customer Journal	TI401		Tax Invoice	1 933.34		5 733.34
10/03/2021	Customer Allowances	CN8		Credit Note – TI401		493.55	5 239.79
Closing Balance as at 31/03/2021					5 239.79		
<b>C003: Mandisa M</b>							
Opening Balance as at 01/03/2021					0.00		
17/03/2021	Customer Journal	TI403		Tax Invoice	2 001.24		2 001.24
Closing Balance as at 31/03/2021					2 001.24		
<b>Z99: Cash Sales</b>							
Opening Balance as at 01/03/2021					0.00		
08/03/2021	Customer Journal	TI402		Tax Invoice	2 259.60		2 259.60
15/03/2021	Customer Allowances	TI402	1000/000	Polarus additional discount given		50.00	2 209.60
24/03/2021	Customer Journal	TI404		Tax Invoice	2 081.48		4 291.08
30/03/2021	Customer Allowances	CN9		Credit Note – TI404		133.06	4 158.02
Closing Balance as at 31/03/2021					4 158.02		
TOTAL CLOSING BALANCE AS AT 31/03/2021						19 525.67	

CB1 Payments batch listing for user student – Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project Tx	Exclusive	Inclusive	Contra
1	02/03/2021	G	6300/010-Equipment Cost	15	ProDek – Office desk	17	4 956.52	5 700.00	D 8400/000
1	04/03/2021	G	4400/000-Salaries & Wages	16	Cash - wages	00	2 215.00	2 215.00	D 8400/000
1	06/03/2021	G	3050/000-Advertising & Promotions	17	The Daily Mail - Clerk	15	485.00	557.75	D 8400/000
1	08/03/2021	G	3250/000-Consumable goods	18	Xocit – ink cartridge	15	1 434.78	1 650.00	D 8400/000
1	12/03/2021	G	3650/000-Electricity & Water	19	Bellville Municipality	15	1 957.69	2 251.34	D 8400/000
1	12/03/2021	G	5400/000-Drawings	19	Bellville Municipality –E & W	00	1 120.34	1 120.34	D 8400/000
1	14/03/02021	S	B001 –Beauty & Tramp	20	Settle OB	00	3 400.00	3 400.00	D 8400/000
1	15/03/2021	S	W001 – Woof & Meow	21	Settle OB	00	1 182.50	1 182.50	D 8400/000
1	16/03/2021	G	3600/000-Donations	22	BVL Hospice	00	500.00	500.00	D 8400/000
1	18/03/2021	G	4600/000-Telephone & Fax	23	Telkom	15	448.68	515.98	D 8400/000
1	20/03/2021	S	W001 – Woof & Meow	24	Settle account	00	382.29	382.29	D 8400/000
1	22/03/2021	S	S001- STB Traders	25	Settle account on 1 March	00	2 500.00	2 500.00	D 8400/000
1	24/03/2021	G	3850/000-Insurance	26	BPS Insurers	15	4 069.77	4 680.24	D 8400/000
1	26/03/2021	G	5400/000-Drawings	27	Cash	00	750.00	750.00	D 8400/000
1	31/03/2021	G	8410/000-Petty Cash	28	Cash – restore imprest amount	00	511.77	511.77	D 8400/000
1	31/03/2021	C	Z99- Cash Sales	29	Cash – refund P Polarus	00	50.00	50.00	D 2700/000
1	14/03/2021	S	B001 –Beauty & Tramp	20	Discount	15	521.74	600.00	D 2700/000
1	15/03/2021	S	W001 – Woof & Meow	21	Discount	15	319.57	367.50	D 2700/000
1	20/03/2021	S	W001 – Woof & Meow	24	Discount	15	58.67	67.47	C 2700/000
1	31/03/2021	× G	8400/000-Bank	ZContras	Generated CB 1 Payments	00	27 967.21	27 967.21	C
1	31/03/2021	× G	2700/000-Discount Received for Cash	ZContras	Generated Discount - ZContras	00	899.98	899.98	D 2700/000
1	31/03/2021	× G	9500/000-Vat/Tax Control Account	ZContras	ZContras – Tax entry	00	1 867.88	1 867.88	D

End of Report

CB1 Receipts batch listing for user student – Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project Tx	Exclusive	Inclusive	Contra
1	02/03/2021	G	5100/000-Capital	BDS3/1	R10 Lily Jikela	00	25 000.00	25 000.00	C 8400/000
1	09/03/2021	C	Z99 – Cash Sales	BDS3/1	CRR 54	00	2 259.60	2 259.60	C 8400/000
1	15/03/2021	C	C001-Swanepoel M	BDS3/2	R11 Settle OB	00	4 700.00	4 700.00	C 8400/000
1	20/03/2021	C	C003-Mandisa M	BDS3/2	R12 Partial payment	00	991.92	991.92	C 8400/000
1	24/03/2021	C	Z99 – Cash Sales	BDS3/3	CRR 55	00	1 948.42	1 948.42	C 8400/000
1	25/03/2021	C	C002 – Tomose ZT	BDS3/3	R13 Settle invoice 1 March	00	4 846.81	4 846.81	C 8400/000
1	27/03/02021	G	2900/000-Rent Received Income	BDS3/3	R14 JJ Moolman - April	15	9 130.43	10 500.00	C 8400/000
1	30/03/2021	C	C001-Swanepoel M	BDS3/3	R15 Settle account	00	2 892.13	2 892.13	C 8400/000
1	15/03/2021	C	C001-Swanepoel M	BDS3/2	Discount	15	260.87	300.00	C 3550/000
1	25/03/2021	C	C002 – Tomose ZT	BDS3/3	Discount	15	341.72	392.98	C 3550/000
1	30/03/2021	C	C001-Swanepoel M	BDS3/3	Discount	15	203.90	234.49	C 3550/000
1	30/03/2021	× G	8400/000-Bank	ZContras	Generated CB 1 Receipts	00	53,138.88	53,138.88	D
1	30/03/2021	× G	3550/000-Discount Allowed for Cash	ZContras	Generated Discount - ZContras	00	806.49	806.49	D 3550/000
1	31/03/2021	× G	9500/000-Vat/Tax Control Account	ZContras	ZContras – Tax entry	00	1 248.59	1 248.59	C

End of Report

CB2 Payments batch listing for user student – Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project Tx	Exclusive	Inclusive	Contra
1	05/03/2021	G	4400/000-Salaries & Wages	V015	S Siquewe	00	150.00	150.00	D 8410/000
1	11/03/2021	G	4900/020-Refreshments office	V016	SPAR –tea, coffee, milk, sugar	00	125.52	125.52	D 8410/000
1	11/03/2021	G	4200/000-Printing and stationery	V016	ABC Computers – pens, pencils	15	75.00	86.25	D 8410/000
1	17/03/2021	G	5400/000-Drawings	V017	Cash – pocket money son	00	50.00	50.00	D 8410/000
1	30/03/2021	G	4150/010-Motor Vehicle – Petrol & Oil	V018	BP - fuel	00	100.00	100.00	D 8410/000
1	30/03/2021	× G	8410/000-Petty Cash	ZContras	Generated CB2 Payments	00	511.77	511.77	C
1	31/03/2021	× G	9500/000-Vat/Tax Control Account	ZContras	ZContras – Tax entry	00	11.25	11.25	D

End of Report

CB1 Payments batch listing for user student – Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project Tx	Exclusive	Inclusive	Contra
1	02/03/2021	* G	6300/010-Equipment Cost	15	ProDek – Office desk	17	4 956.52	5 700.00	D 8400/000
1	04/03/2021	* G	4400/000-Salaries & Wages	16	Cash - wages	00	2 215.00	2 215.00	D 8400/000
1	06/03/2021	* G	3050/000-Advertising & Promotions	17	The Daily Mail - Clerk	15	500.65	575.75	D 8400/000
1	08/03/2021	G	3250/000-Consumable goods	18	Xocit – ink cartridge	15	1 434.78	1 650.00	D 8400/000
1	12/03/2021	* G	3650/000-Electricity & Water	19	Bellville Municipality	15	1 957.69	2 251.34	D 8400/000
1	12/03/2021	* G	5400/000-Drawings	19	Bellville Municipality –E & W	00	1 120.34	1 120.34	D 8400/000
1	14/03/2021	S	8001 –Beauty & Tramp	20	Settle OB	00	3 400.00	3 400.00	D 8400/000
1	15/03/2021	S	W001 – Woof & Meow	21	Settle OB	00	1 182.50	1 182.50	D 8400/000
1	16/03/2021	G	3600/000-Donations	22	BVL Hospice	00	500.00	500.00	D 8400/000
1	18/03/2021	G	4600/000-Telephone & Fax	23	Telkom	15	448.68	515.98	D 8400/000
1	20/03/2021	S	W001 – Woof & Meow	24	Settle account	00	382.29	382.29	D 8400/000
1	22/03/2021	S	5001- STB Traders	25	Settle account on 1 March	00	2 500.00	2 500.00	D 8400/000
1	24/03/2021	* G	3850/000-Insurance	26	BPS Insurers	15	4 069.77	4 680.24	D 8400/000
1	26/03/2021	* G	5400/000-Drawings	27	Cash	00	750.00	750.00	D 8400/000
1	31/03/2021	G	8410/000-Petty Cash	28	Cash – restore imprest amount	00	511.77	511.77	D 8400/000
1	31/03/2021	C	Z99- Cash Sales	29	Cash – refund P Polarus	00	50.00	50.00	D 8400/000
1	06/03/2021	* G	3200/000-Bank Charges	BSO101	FINAC Bank – service fee	15	10.65	12.25	D 8400/000
1	18/03/2021	* G	3200/000-Bank Charges	BSO101	FINAC Bank – Notification fee	15	65.22	75.00	D 8400/000
1	28/03/2021	* G	3200/000-Bank Charges	BSO102	FINAC Bank – tax levy	00	24.68	24.68	D 8400/000
1	14/03/2021	* G	3850/000-Insurance	BSO103	Old Pac Insurers	15	1 934.78	2 225.00	D 8400/000
1	15/03/2021	* G	9500/000-VAT control	BSO104	Receiver of Revenue	00	876.54	876.54	D 8400/000
1	22/03/2021	* S	P001 – Pooch Parlour	BSO105	Partial payment	00	410.26	410.26	D 8400/000
1	27/03/2021	* C	C003 – Mandisa M	BSO106	Insufficient funds (R/D)	00	991.92	991.92	D 8400/000
1	29/03/2021	* G	6200/010-Vehicles- Cost	BSO107	Paarl Motors	17	108 695.65	125 000.00	D 8400/000
1	31/03/2021	* G	4400/000-Salaries & Wages	BSO108	L Blom - March	00	12 345.67	12 345.67	D 8400/000
1	14/03/2021	S	8001 –Beauty & Tramp	20	Discount	15	521.74	600.00	D 2700/000
1	15/03/2021	S	W001 – Woof & Meow	21	Discount	15	319.57	367.50	D 2700/000
1	20/03/2021	S	W001 – Woof & Meow	24	Discount	15	58.67	67.47	D 2700/000
1	31/03/2021	× G	8400/000-Bank	ZContras	Generated CB 1 Payments	00	169 946.53	169 946.53	C
1	31/03/2021	× G	2700/000-Discount	ZContras	Generated Discount - Received for Cash	00	899.98	899.98	C 2700/000
1	31/03/2021	× G	9500/000-Vat Control	ZContras	ZContras – Tax entry	00	18 476.18	18 476.18	C

End of Report

CB1 Receipts batch listing for user student – Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project Tx	Exclusive	Inclusive	Contra
1	02/03/2021	* G	5100/000-Capital	BDS3/1	R10 Lily Jikela	00	25 000.00	25 000.00	C 8400/000
1	09/03/2021	* C	Z99 – Cash Sales	BDS3/1	CRR 54	00	2 259.60	2 259.60	C 8400/000
1	15/03/2021	* C	C001-Swanepoel M	BDS3/2	R11 Settle OB	00	4 700.00	4 700.00	C 8400/000
1	20/03/2021	* C	C003-Mandisa M	BDS3/2	R12 Partial payment	00	991.92	991.92	C 8400/000
1	24/03/2021	C	Z99 – Cash Sales	BDS3/3	CRR 55	00	1 948.42	1 948.42	C 8400/000
1	25/03/2021	C	C002 – Tomose ZT	BDS3/3	R13 Settle invoice 1 March	00	4 846.81	4 846.81	C 8400/000
1	27/03/2021	G	2900/000-Rent Received Income	BDS3/3	R14 JJ Moolman - April	15	9 130.43	10 500.00	C 8400/000
1	30/03/2021	C	C001-Swanepoel M	BDS3/3	R15 Settle account	00	2 892.13	2 892.13	C 8400/000
1	01/03/2021	* G	7150/000-Fixed Deposit: Capitec (12.5% pa)	BS0109	Capitec Bank	00	10 000.00	10 000.00	C 8400/000
1	01/03/2021	* G	2800/000-Interest on Fixed Deposit	BS0109	Capitec Bank	00	104.67	104.67	C 8400/000
1	03/03/2021	* G	2850/000-Bad Debts Recovered	BS0110	Lucky Star	16	300.58	345.67	C 8400/000
1	13/03/2021	* G	5100/000-Capital	BS0111	Lily Jikela	00	25 000.00	25 000.00	C 8400/000
1	17/03/2021	* G	2950/000-Interest on Current account	BS0112	FINAC Bank	00	93.75	93.75	C 8400/000
1	15/03/2021	C	C001-Swanepoel M	BDS3/2	Discount	15	260.87	300.00	C 3550/000
1	25/03/2021	C	C002 – Tomose ZT	BDS3/3	Discount	15	341.72	392.98	C 3550/000
1	30/03/2021	C	C001-Swanepoel M	BDS3/3	Discount	15	203.90	234.49	C 3550/000
1	30/03/2021	× G	8400/000-Bank	ZContras	Generated CB 1 Receipts	00	88 682.97	88 682.97	D
1	30/03/2021	× G	3550/000-Discount	ZContras	Generated Discount - Allowed for Cash	00	806.49	806.49	D 3550/000
1	31/03/2021	× G	9500/000-Vat/Tax Control Account	ZContras	ZContras – Tax entry	00	1 293.68	1 293.68	C

End of Report

Cash Book Details – 01/03/2021 to 31/03/2021							
Date	Account	Name	Reference	Description	Tax	Amount	
OPENING BALANCE FOR CASH BOOK 1: ACCOUNT 8400/000 - BANK AS AT 01/03/2021						15 000.00	
Cash Book 1: Account 8400/000 – Bank – CB 1 Payments							
02/03/2021	6300/010	Equipment Cost	15	* ProDek – Office desk	743.48	-5 700.00	
04/03/2021	4400/000	Salaries & Wages	16	* Cash – wages	0.00	-2 215.00	
05/03/2021	3050/000	Advertising & Promotions	17	* The Daily Mail – Clerk	75.10	-575.75	
08/03/2021	3250/000	Consumable Goods	18	Xocit – ink cartridge	215.22	-1 650.00	
12/03/2021		Consolidated Entry	19	* Bellville Municipality	293.65	-3 371.68	
14/03/2021	B001	Beauty & Tramp	20	Settle OB	0.00	-3 400.00	
15/03/2021	W001	Woof & Meow	21	Settle OB	0.00	-1 182.50	
16/03/2021	3500/000	Donations	22	BVL Hospice	0.00	-500.00	
18/03/2021	4600/000	Telephone & Fax	23	Telkom	67.30	-515.98	
20/03/2021	W001	Woof & Meow	24	Settle Account	0.00	-382.29	
22/03/2021	S001	STB Traders	25	Settle Account on 1 March	0.00	-2 500.00	
24/03/2021	3850/000	Insurance	26	* BPS Insurers	610.47	-4 680.24	
26/03/2021	5400/000	Drawings	27	* Cash	0.00	-750.00	
31/03/2021	8410/000	Petty Cash	28	Cash – restore Imprest amount	0.00	-511.77	
31/03/2021	Z99	Cash Sales	29	Cash – refund P Polarus	0.00	-50.00	
18/03/2021		Consolidated Entry	BS0101	* FINAC Bank – Service fee	11.38	-87.25	
28/03/2021	3200/000	Bank Charges	BS0102	* FINAC Bank – Tax levy	0.00	-24.68	
14/03/2021	3850/000	Insurance	BS0103	* Old Pac Insurers	290.22	-2 225.00	
15/03/2021	9500/000	VAT Control	BS0104	* Receiver of Revenue	0.00	-876.54	
22/03/2021	P001	Pooch Parlour	BS0105	* Partial payment	0.00	-410.26	
27/03/2021	C003	Mandise M	BS0106	* Insufficient funds (R/D)	0.00	-991.92	
29/03/2021	6200/010	Vehicles: Cost	BS0107	* Paarl Motors	16 304.35	-125 000.00	
31/03/2021	4400/000	Salaries & Wages	BS0108	* L Blom - March	0.00	-12 345.67	
Total for Cash Book 1 : Account 8400/000 – Bank – CB 1 Payments					18 611.17	-169 946.53	
Cash Book 1: Account 8400/000 – Bank – CB 1 Receipts							
09/03/2021		Consolidated Entry	BDS3/1	* R10 Lily Jikela	0.00	27 259.60	
20/03/2021		Consolidated Entry	BDS3/2	* R11 Settle OB	0.00	5 691.92	
30/03/2021		Consolidated Entry	BDS3/3	CRR 55	1 369.57	20 187.36	
01/03/2021		Consolidated Entry	BS0109	* Capitec Bank	0.00	10 104.67	
03/03/2021	2850/000	Bad debts Recovered	BS0110	* Lucky Star	45.09	345.67	
13/03/2021	5100/000	Capital	BS0111	* Lily Jikela	0.00	25 000.00	
17/03/2021	2950/000	Interest on Current account	BS0112	* FINAC Bank	0.00	93.75	
Total for Cash Book 1 : Account 8400/000 – Bank – CB 1 Receipts					1 414.66	88 682.97	
CLOSING BALANCE FOR CASH BOOK 1: ACCOUNT 8400/000 – BANK AS AT 31/03/2021						-66 263.56	
					RECEIPTS	PAYMENTS	
Transactions Printed					88 682.97	169 946.53	
Opening Balance					15 000.00		
Closing Balance					66 263.56		
Total					169 946.53	169 946.53	
End of Report							

GL Detailed Ledger 01/03/2021 to 31/03/2021							
Date	Entry Type	Reference	Contra Acc (If avail)	Description	Debit	Credit	Cumulative
8400/000: Bank							
	Opening Balance as at 01/03/2021				15 000.00		
30/03/2021	CB 1 Receipts	ZContras		Generated CB1 Receipts	88 682.97		103 682.97
31/03/2021	CB 1 Payments	ZContras		Generated CB1 Payments		169 946.53	-66 263.56
Closing Balance as at 31/03/2021						66 263.56	
End of Report							

CB1 Payments batch listing for user student – Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project Tx	Exclusive	Inclusive	Contra
2	07/04/2021	* G	4400/000-Salaries & Wages	31	Cash - Wages	00	875.00	875.00	D 8400/000
2	14/04/2021	* G	3650/000-Electricity & Water	32	Bellville Municipality	15	3 005.90	3 456.78	D 8400/000
2	21/04/2021	G	4600/000-Telephone & Fax	33	Telkom	15	565.22	650.00	D 8400/000
2	28/04/2021	G	3850/000-Insurance	34	BPS Insurers	15	4 069.77	4 680.24	D 8400/000
2	28/04/2021	× G	8400/000-Bank	ZContras	Generated CB 1 Payments	00	9 662.02	9 662.02	C
2	30/04/2021	× G	9500/000-Vat Control	ZContras	ZContras – Tax entry	00	1 146.13	1 146.13	D
End of Report									

CB1 Receipts batch listing for user student – Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project Tx	Exclusive	Inclusive	Contra
2	05/04/2021	* G	5100/000-Capital	BDS3/4	R10 L Jikela	00	75 000.00	75 000.00	C 8400/000
2	27/04/2021	* G	2900/000-Rent – Received/Income	BDS3/4	R17 JJ Moolman - May	15	9 130.43	10 500.00	C 8400/000
2	27/04/2021	× G	8400/000-Bank	ZContras	Generated CB 1 Receipts	00	85 500.00	85 500.00	D
2	30/04/2021	× G	9500/000-Vat Control	ZContras	ZContras – Tax entry	00	1 369.57	1 369.57	C
End of Report									

**Customer Age Analysis for Monthly Customers as at 31/03/2021**

Name		120+ Days	90 Days	60 Days	30 Days	Current	Total Due
C001 – Swanepoel M	*	0.00	0.00	0.00	0.00	0.00	0.00
C002 – Tomose ZT	*	0.00	0.00	0.00	0.00	0.00	0.00
C002 – Mandisa M	*	0.00	0.00	0.00	0.00	0.00	0.00
Z99 – Cash Sales	*	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL:		0.00	0.00	0.00	0.00	0.00	0.00
PERCENTAGE:		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GRAND TOTAL:							0.00

**Supplier Age Analysis as at 31/03/2021**

Name		120+ Days	90 Days	60 Days	30 Days	Current	Total Due
B001 – Beauty & Tramp	-	0.00	0.00	0.00	0.00	573.10	573.10
P001 – Pooch Parlour	-	0.00	0.00	0.00	0.00	385.88	385.88
S001 – STB Traders	-	0.00	0.00	0.00	0.00	7 925.00	7 925.00
W001 – Woof & Meow	-	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL:		0.00	0.00	0.00	0.00	8 883.98	8 883.98
PERCENTAGE:		0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
GRAND TOTAL:							8 883.98

<b>Trial Balance: 01/03/2022 to 31/03/2022</b>			
<b>Last Year</b>	<b>Account</b>	<b>DR</b>	<b>CR</b>
-145 045.79	5100/000 Capital		220 665.55
-14 102.00	5200/000 Retained Income/(Accumulated Loss)		
-20 000.00	5500/000 Loan: CFS Ban (15% pa)		20 000.00
	6200/000 Vehicles		
188 695.65	6200/010 Vehicles: Cost	188 695.85	
-6 250.00	6200/020 Vehicles: Accumulated Depreciation		6 250.00
	6300/000 Equipment		
41 478.26	6300/010 Equipment: Cost	41 478.26	
-2 875.00	6300/020 Equipment: Accumulated Depreciation		2 875.00
1 753.07	7700/000 Trading Stock	1 753.07	
325.00	7750/000 Consumable Stores on Hand	325.00	
<b>0.00</b>	<b>8000/000 Customer Control</b>	<b>5.22</b>	
-114.22	8050/000 Less: Provision For Doubtful Debts		114.22
1 145.33	8150/000 Accrued Income	1 145.33	
2 575.00	8160/000 Prepaid Expenses	2 575.00	
-65 013.56	8400/000 Bank	10 824.42	
500.00	8410/000 Petty Cash	500.00	
<b>-8 883.98</b>	<b>9000/000 Supplier Control</b>		<b>8 883.98</b>
-250.00	9150/000 Accrued Expenses		250.00
-6 080.00	9160/000 Income Received in Advance		6 080.00
18 040.24	9500/000 VAT Control	17 816.80	
<b>14 102.60</b>	<b>NO PROFIT OR LOSS</b>		
<b>0.00</b>		<b>265 118.75</b>	<b>265 118.75</b>
<b>14 102.60</b>	<b>NO PROFIT OR LOSS</b>		
-9 326.65	1000/000 Sales		
1 283.61	2000/000 Purchases		
2 616.84	2010/000 Opening Stock		
-1 753.07	2020/000 Clearing Stock		
-899.98	2700/000 Discount Received for Cash		
-1 250.00	2800/000 Interest on Fixed Deposit		
-1 387.54	2850/000 Bad Debts Recovered		
-3 050.43	2900/000 Rent Received Income		
-93.75	2950/000 Interest on Current Account		
500.65	3050/000 Advertising & Promotions		
1 854.43	3150/000 Bad Debts		
100.55	3200/000 Bank Charges		
1 184.78	3250/000 Consumable Goods		
1 625.00	3450/000 Depreciation		
806.49	3550/000 Discount Allowed for Cash		
500.00	3600/000 Donations		
1 957.69	3650/000 Electricity & Water		
3 429.55	3850/000 Insurance		
	4150/000 Motor Vehicle Expenses		
100.00	4150/010 Motor Vehicle – Petrol & Oil		
389.56	4200/000 Printing & Stationery		
515.98	4350/000 Repairs & Maintenance		
14 710.67	4400/000 Salaries & Wages		
-67.30	4600/000 Telephone & Fax		
	4900/000 Refreshments		
125.52	4900/020 Refreshments: Office		
250.00	4950/000 Interest on Loan		
<b>0.00</b>			

<p style="text-align: center;">Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191</p> <p>Educational No: IDENTIFICATION NO (#) PO Box 781893 Sandton 2146 South Africa</p>	<p style="text-align: center;">REMITTANCE ADVICE</p> <p>Date <span style="float: right;">31/03/2021</span></p> <hr/> <p>Page <span style="float: right;">1</span></p> <hr/> <p>Account Number <span style="float: right;">W001</span></p>																																								
<p>Woof &amp; Meow PO Box 147 WORCESTER 6849</p>	<p>Educational No: IDENTIFICATION NO (#) PO Box 781893 Sandton 2146 South Africa</p>																																								
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Sage South Africa (Pty) Ltd																																									

General Journal batch listing for user student – Pre Update Printout										
Per	Date	GCS	Account	Reference	Description	Project	Debit	Credit	Contra	
1	05/03/2021	G	6300/010-Equipment: Cost	3/01	Filing cabinet		5 000.00		5100/000	
1	31/03/2021	G	4350/000 – Repairs & Maintenance	3/02	Correction of error		515.98		4600/000	
1	15/03/2021	G	5400/000-Drawings	3/04	2 Harnesses, 5 Leads-personal use		298.11		2000/000	
1	31/03/2021	G	3450/000-Depreciation	3/10	20% on net value		1 250.00		6200/020	
1	31/03/2021	G	3450/000-Depreciation	3/10	18% on CP		375.00		6300/020	
1	31/03/2021	G	3450/000-Depreciation	3/11	Provision BD – 5711-2%		114.22		8050/000	
1	31/03/2021	G	3150/000-Bad Debts	3/12	Stationery on hand		75.00		4200/000	
1	31/03/2021	G	7750/000-Consumable Stores on Hand	3/12	Consumable goods on hand		250.00		3250/000	
1	31/03/2021	G	7750/000-Consumable Stores on Hand	3/13	Insurance for April		2 575.00		3850/000	
1	31/03/2021	G	8160/000-Prepaid Expenses	3/13	Rent for April and May		6 080.00		9160/000	
1	31/03/2021	G	2900/000-Rent Received/Income	3/13	Interest on loan outstanding - March		250.00		9150/000	
1	31/03/2021	G	4950/000-Interest on Loan	3/13	Interest on FD outstanding		1 145.33		2800/000	
1	05/03/2021	G	8150/000-Accrued Income	3/01	Filing cabinet			5 000.00	5100/000	
1	31/03/2021	G	5100/000-Capital	3/02	Correction of error			515.98	4600/000	
1	15/03/2021	G	4600/000-Telephone and Fax	3/04	2 Harnesses, 5 Leads-personal use			298.11	2000/000	
1	31/03/2021	G	2000/000-Purchases	3/10	20% on net value			1 250.00	6200/020	
1	31/03/2021	G	6200/020-Vehicles: Accumulated Depreciation	3/10	18% on CP			375.00	6300/020	
1	31/03/2021	G	6300/020-Equipment: Accumulated Depreciation	3/11	Provision BD – 5711-2%			114.22	8050/000	
1	31/03/2021	G	8050/000-Less: Provision for Doubtful Debts	3/12	Stationery on hand			75.00	4200/000	
1	31/03/2021	G	4200/000-Printing and stationery	3/12	Consumable goods on hand			250.00	3250/000	
1	31/03/2021	G	3850/000-Insurance	3/13	Insurance for April			2 575.00	3850/000	
1	31/03/2021	G	9160/000-Income Received in Advance	3/13	Rent for April and May			6 080.00	9160/000	
1	31/03/2021	G	9150/000-Accrued Expenses	3/13	Interest on loan outstanding - March			250.00	9150/000	
1	31/03/2021	G	2800/000-Interest on Fixed Deposit	3/13	Interest on FD outstanding			1 145.33	2800/000	
End of Report										

Notes						
General Ledger	3450/000	Open	DEPRECIATION	22/08/2021	22/08/2021	
Vehicles: 20% net value						
80000 – 5000 = 75000						
75000*20%/12 = 1250						
Equipment: 18% CP						
25000 * 18%/12 = 375						
End of Report						

Bad Debts Journal batch listing for user student – Pre Update Printout										
Per	Date	GCS	Account	Reference	Description	Project Tx	Debit	Credit	Contra	
1	31/03/2021	C	C003 – Mandisa M	3/07	Irrecoverable – Insufficient funds	16	1740.21	2001.24	C	3150/000
1	31/03/2021	G	9500/000 – VAT Control	ZContra	3/07 – Tax entry	00	261.03	261.03	D	
1	31/03/2021	G	3150/000-Bad Debts	3/07	Irrecoverable – Insufficient funds	00	1740.21	1740.21	D	
End of Report										

CB 1 Receipts batch listing for user student – Pre Update Printout										
Per	Date	GCS	Account	Reference	Description	Project Tx	Debit	Credit	Contra	
1	31/03/2021	G	2850/000-Bad Debts Recovered	3/08	R16 – J Vraagom	16	1 086.96	1 250.00	C	8400/000
1	31/03/2021	× G	8400/000-Bank	ZContras	Generated CB 1 Receipts	00	1 250.00	1 250.00	D	
1	31/03/2021	× G	9500/000-VAT Control	ZContras	ZContras – Tax entry	00	163.04	163.04	C	
End of Report										

Inventory Journal Batch Report for user student – In Period 01							
Inventory Code	Narration		Date	Reference	Curr Qty	Adj Qty By	New Qty
Description	Project	Curr Cost	Unit Cost	New Cost	CL Acc	Adj Value By	Line Value
A03	Harness		15/03/2021	3/04	4	-2	2
Harness		66.43	66.43	66.43			-132.86
A02	Lead		15/03/2021	3/04	15	-5	10
Lead		33.05	33.05	33.05			-165.25
TOTAL							-298.11
End of Report							

Count Sheets					
Code	Barcode	Description	Unit	Bin Location	Physical Quantity
A01		Leather Collar	Each		_____
A02		Lead	Each		_____
A03		Harness	Each		_____
C01		Polar Fleece jersey	Each		_____
C02		Spaghetti tee	Each		_____
T01		Rubber Roper	Each		_____
T02		3 Orb Ball	Each		_____
T03		Toss 'n Tug	Each		_____

Count Variance							
Code	Unit	Bin Location	Physical	Quantities Theoretical	Variance	Unit Cost	Total Cost
A01	Each		2	3	-1	38.00	-38.00
Leather Collar							
A02	Each		10	10	0	33.05	0.00
Lead							
A03	Each		3	2	1	66.43	66.43
Harness							
C01	Each		2	2	0	41.13	0.00
Polar Fleece jersey							
C02	Each		1	1	0	47.60	0.00
Spaghetti tee							
T01	Each		12	-10	22	37.03	814.66
Rubber Roper							
T02	Each		6	-3	9	59.81	538.29
3 Orb Ball							
T03	Each		5	-3	8	42.84	342.72
Toss 'n Tug							
Grand Total			41	2	39		1 724.10
End of Report							

Stock Journal batch listing for user student – Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Exclusive	Inclusive	Contra
1	01/03/2021	G	2010/000-Opening stock	3/03	Transfer of opening stock		2 616.84		7700/000
1	31/03/2021	G	7700/000-Trading stock	3/06	Transfer of closing stock		1 753.07		2020/000
1	01/03/2021	G	7700/000-Trading stock	3/03	Transfer of opening stock			2 616.84	7700/000
1	31/03/2021	G	2020/000-Closing stock	3/06	Transfer of closing stock			1 753.07	2020/000

End of Report

Inventory Valuation using Average Cost as at 31/03/2021

Code	Description	Group	Unit	On Hand Including Unposted	Cost	Value
A01	Leather Collar	002	Each	2	38.00	76.00
A02	Lead	002	Each	10	33.05	330.50
A03	Harness	002	Each	3	66.43	199.29
C01	Polar Fleece jersey	002	Each	2	41.13	82.26
C02	Spaghetti tee	002	Each	1	47.60	47.60
T01	Rubber Roper	002	Each	12	37.03	444.36
T02	3 Orb Ball	002	Each	6	59.81	358.86
T03	Toss 'n Tug	002	Each	5	42.84	214.20
<b>TOTAL OF SELECTED RANGE</b>						<b>1 753.07</b>

Inventory Valuation using Last Cost as at 31/03/2021

Code	Description	Group	Unit	On Hand Including Unposted	Cost	Value
A01	Leather Collar	002	Each	2	33.06	66.11
A02	Lead	002	Each	10	31.96	319.56
A03	Harness	002	Each	3	57.80	173.40
C01	Polar Fleece jersey	002	Each	2	36.04	72.08
C02	Spaghetti tee	002	Each	1	47.60	47.60
T01	Rubber Roper	002	Each	12	37.03	444.37
T02	3 Orb Ball	002	Each	6	59.48	356.90
T03	Toss 'n Tug	002	Each	5	41.38	206.92
<b>TOTAL OF SELECTED RANGE</b>						<b>1 686.94</b>

General Journal batch listing for user student – Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Debit	Credit	Contra
1	31/03/2021	G	5100/000-Capital	3/14	Transfer of Drawings		7 218.45		5400/000
1	31/03/2021	G	5100/000-Capital	3/14	Transfer of net loss		14 102.60		5200/000
1	31/03/2021	G	5400/000-Drawings	3/14	Transfer of Drawings			7 218.45	5400/000
1	31/03/2021	G	5200/000-Retained Income/(accumulated Loss)	3/14	Transfer of net loss			14 102.60	5200/020

End of Report

Entry Type Details: 01/03/2021 to 31/05/2021							
Date	Account Contra Acc (If Available)	Name Batch ID (If Available)	Reference User Name	Description	Tax Type	Tax	Amount
Entry Type 12 – Interest Charged Jnl							
31/05/2021	C003 9	Mandisa M Student	INT.0321	Interest Charged	00		5.22
31/05/2021	2750/000 8000/000	Interest Received Student	INT.0321	Interest Charged	00		-5.22
Total for Entry Type 12: Interest Charged Jnl							00

Trial Balance: 01/03/2021 to 31/03/2021				
Last Year	Account		DR	CR
0.00	5100/000	Capital		145 045.79
0.00	5200/000	Retained Income/(Accumulated Loss)		14 102.60
0.00	5500/000	Loan CFS Bank (15% pa)		20 000.00
	6200/000	Vehicles		
0.00	6200/010	Vehicles: Cost	188 695.65	
0.00	6200/020	Vehicles: Accumulated Depreciation		6 250.00
	6300/000	Equipment		
0.00	6300/010	Equipment: Cost	41 478.26	
0.00	6300/020	Equipment: Accumulated Depreciation		2 875.00
0.00	7700/000	Trading Stock	1 753.07	
0.00	7750/000	Consumable Stores on Hand	325.00	
0.00	8050/000	Less: Provision For Doubtful Debts		114.22
0.00	8150/000	Accrued Income	1 145.33	
0.00	8160/000	Prepaid Expenses	2 575.00	
0.00	8400/000	Bank		65 013.56
0.00	8410/000	Petty Cash	500.00	
0.00	9000/000	Supplier Control		8 883.98
0.00	9150/000	Accrued Expenses		250.00
0.00	9160/000	Income Received in Advance		6 080.00
0.00	9500/000	VAT Control	18 040.24	
0.00		<b>NETT LOSS</b>	<b>14 102.60</b>	
<b>0.00</b>			<b>268 615.15</b>	<b>268 615.15</b>
<b>0.00</b>		<b>NETT LOSS</b>		<b>14 102.60</b>
0.00	1000/000	Sales		9 326.65
0.00	2000/000	Purchases	1 283.61	
0.00	2010/000	Opening Stock	2 616.84	
0.00	2020/000	Closing Stock		1 753.07
0.00	2700/000	Discount Received for Cash		899.98
0.00	2800/000	Interest on Fixed Deposit		1 250.00
0.00	2850/000	Bad Debts Recovered		1 387.54
0.00	2900/000	Rent Received/Income		3 050.43
0.00	2950/000	Interest on Current Account		93.75
0.00	3050/000	Advertising & Promotions	500.65	
0.00	3150/000	Bad Debts	1 854.43	
0.00	3200/000	Bank Charges	100.55	
0.00	3250/000	Consumable Goods	1 184.78	
0.00	3450/000	Depreciation	1 625.00	
0.00	3550/000	Discount Allowed for Cash	806.49	
0.00	3600/000	Donations	500.00	
0.00	3650/000	Electricity & Water	1 957.69	
0.00	3850/000	Insurance	3 429.55	
	4150/000	Motor Vehicle Expenses		
0.00	4150/010	Motor Vehicle – Petrol & Oil	100.00	
0.00	4200/000	Printing & Stationery	369.56	
0.00	4350/000	Repairs & Maintenance	515.98	
0.00	4400/000	Salaries & Wages	14 710.67	
0.00	4600/000	Telephone & Fax		67.30
	4900/000	Refreshments		
0.00	4900/020	Refreshments: Office	125.52	
0.00	4950/000	Interest on Loan	250.00	
<b>0.00</b>			<b>31 931.32</b>	<b>31 931.32</b>

<b>INCOME STATEMENT: 01/03/2021 TO 31/03/2021</b>		
<b>SALES</b>		
Sales	9 326.65	9 326.65
<b>COST OF SALES</b>		
Purchases	1 283.61	
Opening Stock	2 616.84	
Closing Stock	(1 753.07)	2 147.38
		<b>7 179.27</b>
<b>GROSS PROFIT/ (LOSS)</b>		
<b>OTHER INCOME</b>		
Discount Received for Cash	899.98	
Interest on Fixed Deposit	1 250.00	
Bad Debts Recovered	1 387.54	
Rent Received/Income	3 050.43	
Interest on Current Account	93.75	6 681.70
		<b>13 860.97</b>
<b>EXPENSES</b>		
Advertising & Promotions	500.65	
Bad Debts	1 854.43	
Bank Charges	100.55	
Consumable Goods	1 184.78	
Depreciation	1 625.00	
Discount Allowed for Cash	806.49	
Donations	500.00	
Electricity & Water	1 957.69	
Insurance	3 429.56	
Motor Vehicle Expenses		
Motor Vehicle – Petrol & Oil	100.00	
Printing & Stationery	369.56	
Repairs & Maintenance	515.98	
Salaries & Wages	14 710.67	
Telephone & Fax	(67.30)	
Refreshments		
Refreshments: Office	125.52	
Interest on Loan	250.00	27 963.57
		<b>(14 102.60)</b>
<b>NET PROFIT / (LOSS) BEFORE TAX</b>		
<b>TAX</b>		
<b>DIVIDENDS</b>		
<b>NET PROFIT / (LOSS)</b>		<b>(14 102.60)</b>

Print Alternative Layout  
 Print Assets Section First

Untick  
 Tick

BALANCE SHEET as at 31/03/2021			
<b>ASSETS</b>			
<b>Non-current Assets</b>			
<b>Fixed Assets</b>			
Vehicles	182 445.65		
Equipment	38 603.26	221 048.91	221 048.91
<b>Current Assets</b>			
<b>Inventory</b>			
Trading Stock	1 753.07		
Consumable Stores on Hand	325.00		
Accrued Income	1 145.33		
Prepaid Expenses	2 575.00		
Petty Cash	500.00		
VAT Control	18 040.24	24 338.64	24 338.64
<b>Total Assets</b>			<b>245 387.55</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Capital and Reserves</b>			
<b>Share Capital</b>			
Capital	145 045.79	145 045.79	
<b>Retained Income</b>			
Retained Income/ (Accumulated Loss)	14 102.60		
Net Profit/Loss this year	(14 102.60)	(0.00)	145 045.79
<b>Minority Interest</b>			
<b>Non-current liabilities</b>			
<b>Long Term Borrowings</b>			
Loan CFS Bank (15% pa)	20 000.00	20 000.00	20 000.00
			165 045.79
<b>Current Liabilities</b>			
Less: Provision for Doubtful Debts	114.22		
Bank	65 013.56		
<b>Supplier Control</b>	<b>8 883.98</b>		
Accrued Expenses	250.00		
Income Received in Advance	6 080.00	80 341.76	80 341.76
<b>Total Equity and Liabilities</b>			<b>245 387.55</b>

Print Alternative Layout  
Print Assets Section First

Untick  
Untick

BALANCE SHEET as at 31/03/2021			
<b>CAPITAL EMPLOYED</b>			
<b>Share Capital</b>			
Capital	145 045.79	145 045.79	
<b>Retained Income</b>			
Retained Income/ (Accumulated Loss)	14 102.60		
<b>Net Profit/Loss this year</b>	<b>(14 102.60)</b>	<b>(0.00)</b>	<b>145 045.79</b>
<b>Long Term Borrowings</b>			
Loan CFS Bank (15% pa)	20 000.00	20 000.00	20 000.00
			<u><u>165 045.79</u></u>
<b>EMPLOYMENT OF CAPITAL</b>			
<b>Fixed Assets</b>			
Vehicles	182 445.65		
Equipment	38 603.26	221 048.91	221 048.91
<b>Current Assets</b>			
Trading Stock	1 753.07		
Consumable Stores on Hand	325.00		
Less: Provision for Doubtful Debts	(114.22)		
Accrued Income	1 145.33		
Prepaid Expenses	2 575.00	5 684.18	
<b>Current Liabilities</b>			
Bank	65 013.56		
Petty Cash	(500.00)		
<b>Supplier Control</b>	<b>8 883.98</b>		
Accrued Expenses	250.00		
Income Received in Advance	6 080.00		
VAT Control	(18 040.24)	(61 687.30)	(56 003.12)
			<u><u>165 045.79</u></u>

Print Alternative Layout  
 Print Employment of Capital Section First

Tick  
 Untick

BALANCE SHEET as at 31/03/2021			
<b>EQUITY AND LIABILITIES</b>			
Capital and Reserves			
<b>Share Capital</b>			
Capital	145 045.79	145 045.79	
<b>Retained Income</b>			
Retained Income/ (Accumulated Loss)	14 102.60		
Net Profit/Loss this year	<u>(14 102.60)</u>	<u>(0.00)</u>	145 045.79
<b>Minority Interest</b>			
<b>Non-current Liabilities</b>			
<b>Long Term Borrowings</b>			
Loan CFS Bank (15% pa)	<u>20 000.00</u>	20 000.00	<u>20 000.00</u>
			<u>165 045.79</u>
<b>Current Liabilities</b>			
Less: Provision for Doubtful Debts	114.22		
Bank	65 013.56		
<b>Supplier Control</b>	<b>8 883.98</b>		
Accrued Expenses	250.00		
Income Received in Advance	6 080.00	<u>80 341.76</u>	<u>80 341.76</u>
<b>Total Equity and Liabilities</b>			<u><u>245 387.55</u></u>
<b>ASSETS</b>			
<b>Non-current Assets</b>			
<b>Fixed Assets</b>			
Vehicles	182 445.65		
Equipment	<u>38 603.26</u>	<u>221 048.91</u>	221 048.91
<b>Current Assets</b>			
<b>Inventory</b>			
Trading Stock	1 753.07		
Consumable Stores on Hand	325.00		
Accrued Income	1 145.33		
Prepaid Expenses	2 575.00		
Petty Cash	500.00		
VAT Control	18 040.24	<u>24 338.64</u>	<u>24 338.64</u>
<b>Total Assets</b>			<u><u>245 387.55</u></u>

Print Alternative Layout  
 Print Employment of Capital Section First

Tick  
 Tick

BALANCE SHEET as at 31/03/2021			
<b>EMPLOYMENT OF CAPITAL</b>			
<b>Fixed Assets</b>			
Vehicles	182 445.65		
Equipment	<u>38 603.26</u>	<u>221 048.91</u>	221 048.91
<b>Current Assets</b>			
Trading Stock	1 753.07		
Consumable Stores on Hand	325.00		
Less: Provision for Doubtful Debts	(114.22)		
Accrued Income	1 145.33		
Prepaid Expenses	<u>2 575.00</u>	5 684.18	
<b>Current Liabilities</b>			
Bank	65 013.56		
Petty Cash	(500.00)		
<b>Supplier Control</b>	<b>8 883.98</b>		
Accrued Expenses	250.00		
Income Received in Advance	6 080.00		
VAT Control	<u>(18 040.24)</u>	<u>(61 687.30)</u>	<u>(56 003.12)</u>
			<u><u>165 045.79</u></u>
<b>CAPITAL EMPLOYED</b>			
<b>Share Capital</b>			
Capital	<u>145 045.79</u>	145 045.79	
<b>Retained Income</b>			
Retained Income/ (Accumulated Loss)	14 102.60		
<b>Net Profit/Loss this year</b>	<u>(14 102.60)</u>	<u>(0.00)</u>	<b>140 045.79</b>
<b>Long Term Borrowings</b>			
Loan CFS Bank (15% pa)	<u>20 000.00</u>	20 000.00	<u>20 000.00</u>
			<u><u>165 045.79</u></u>



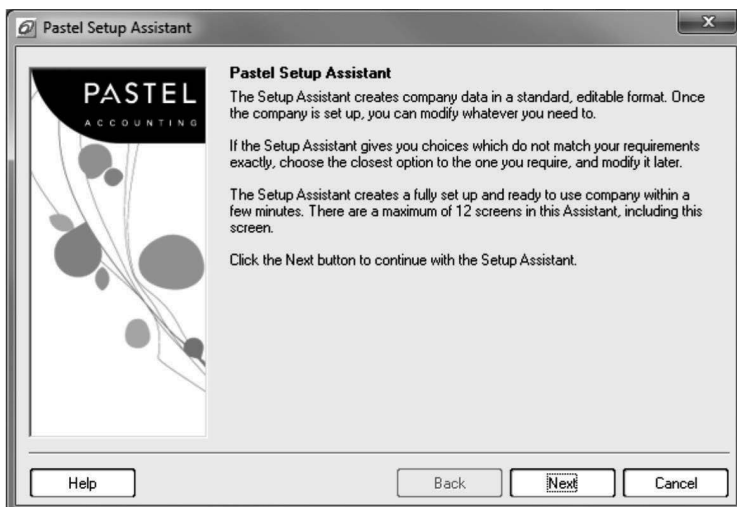
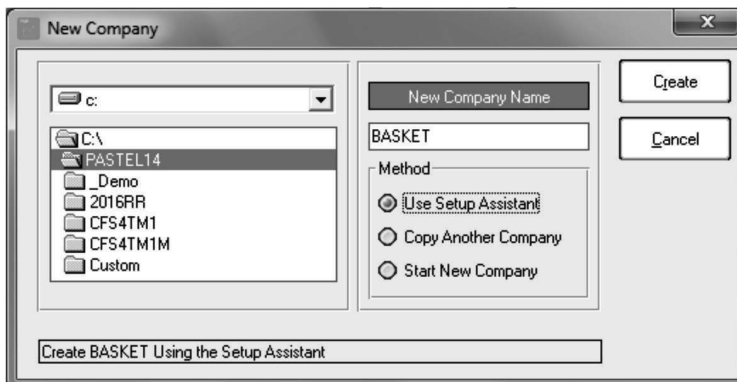
# Examination Papers

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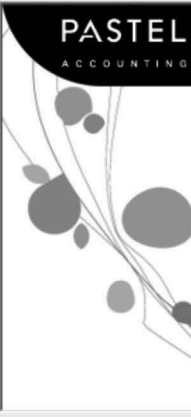
## EXAM PAPER 1

### INSTRUCTIONS TO LECTURER

1. Key in the set-up parameters for PASTEL three weeks before the date of the examination
2. Check that the watermark setup on each computer is correct.
3. Copy the given PASTEL parameters for each candidate into a separate working file. Ensure that a separate file is saved for each candidate and that candidates know how to open the company during the examination.
4. Candidates may NOT view the information before the examination. A password may be used but it must be removed before the candidates start writing the examination.
5. This information is **STRICTLY CONFIDENTIAL**, and MAY NOT BE DISCUSSED with candidates before the examination.
6. CARRY OUT THE FOLLOWING INSTRUCTIONS **THREE WEEKS BEFORE THE EXAMINATION**.
  - 6.1 Use the setup assistant to create a new set of accounts in PASTEL called **BASKET**.
  - 6.2 FOLLOW THE INSTRUCTIONS ON THE PRINT SCREENS ATTACHED.



**Pastel Setup Assistant**



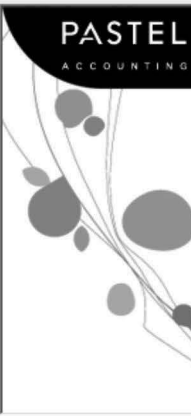
### Company Information

Company Name

Postal Address

Information

**Pastel Setup Assistant**



### Date Format

Pastel lets you enter dates in different formats. Choose the format in which you wish to enter and display dates. You can change this format in the Setup...Company Parameters menu option, in the Formats tab.

Please choose the date sequence:

DMY - Day/Month/Year  
 MDY - Month/Day/Year  
 YMD - Year/Month/Day

Please choose the year format:

Two digits per year (01)  
 Four digits per year (2001)

Please enter the date separator:

Sample Date

**Pastel Setup Assistant**

- Overview
- Company Info
- Date Format
- Period Setup**
- Period Setup Cont.
- Accounts Setup

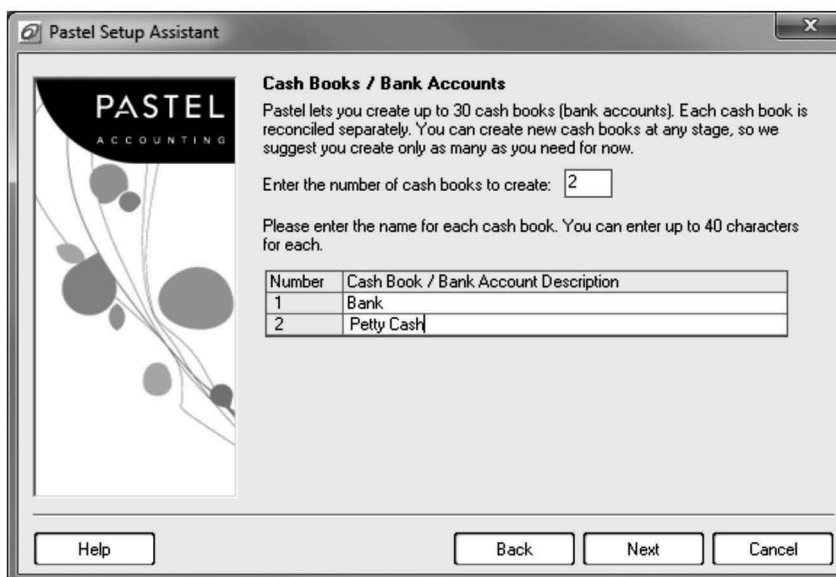
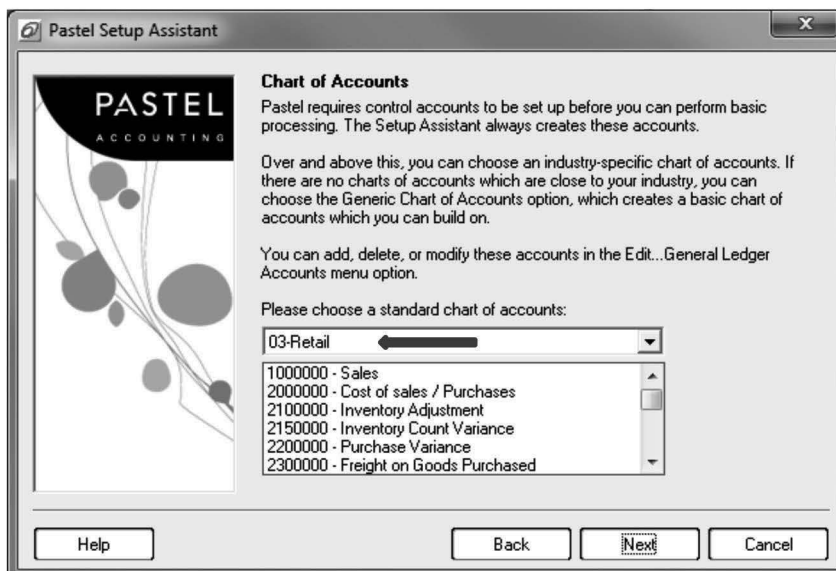
### Period Setup

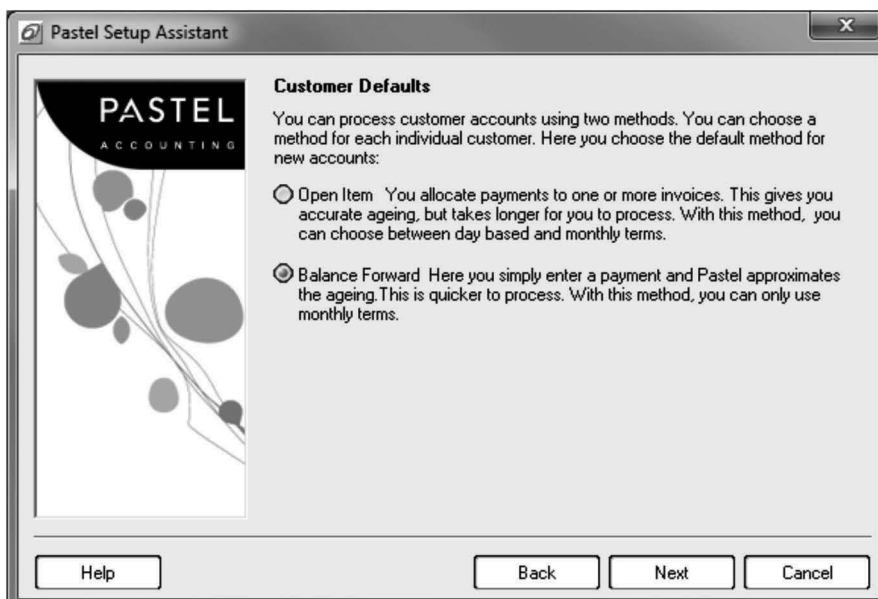
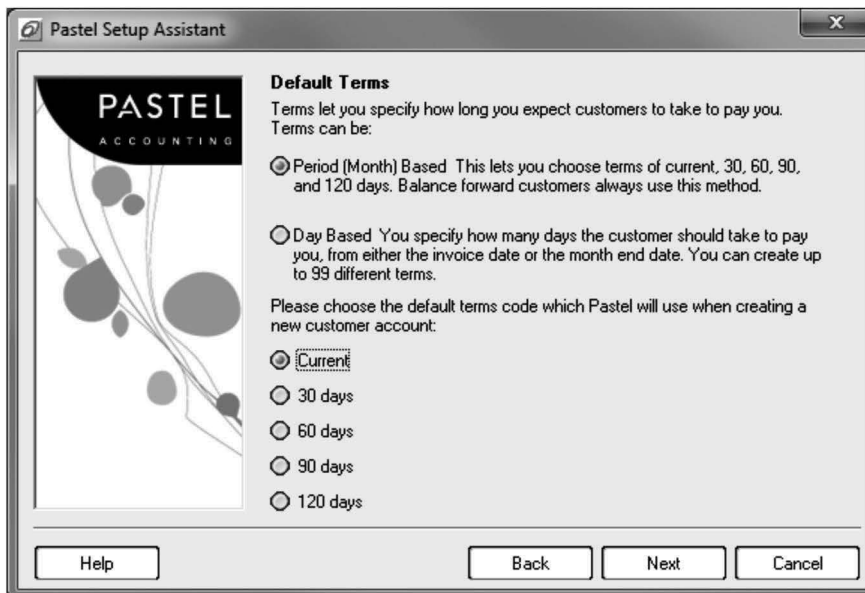
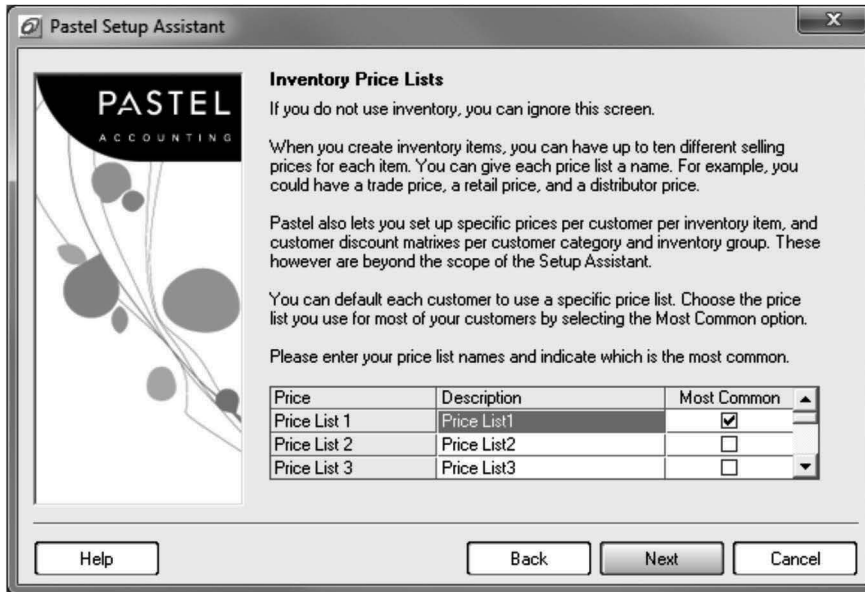
Pastel will set up your financial periods using the information you provide here. You can edit these periods in the Setup...Periods menu option.

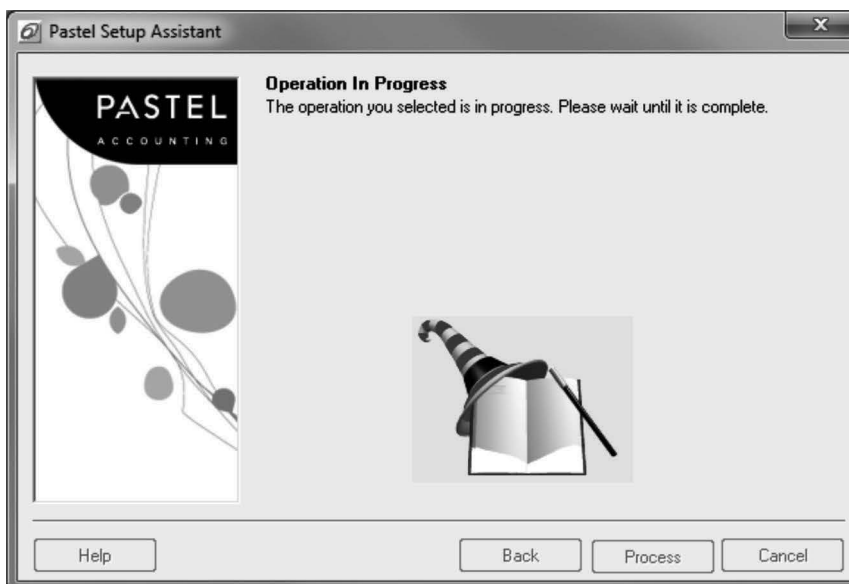
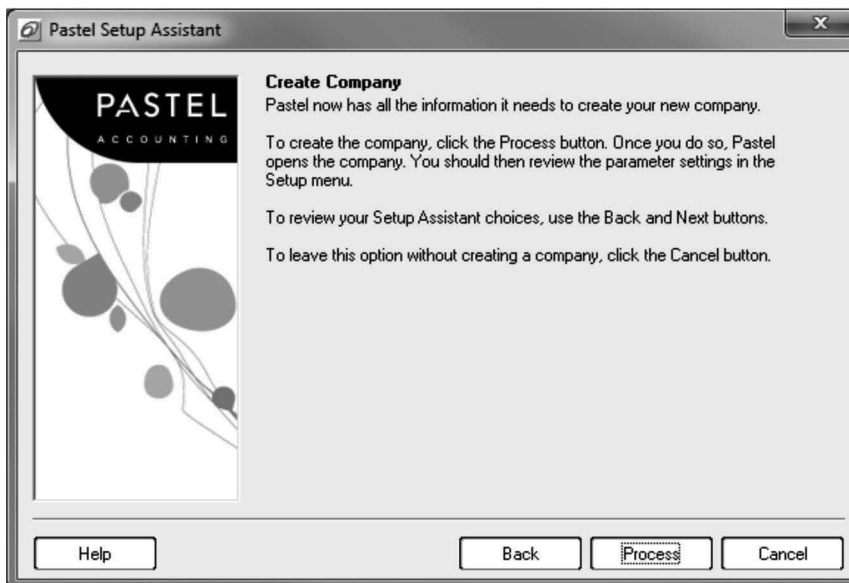
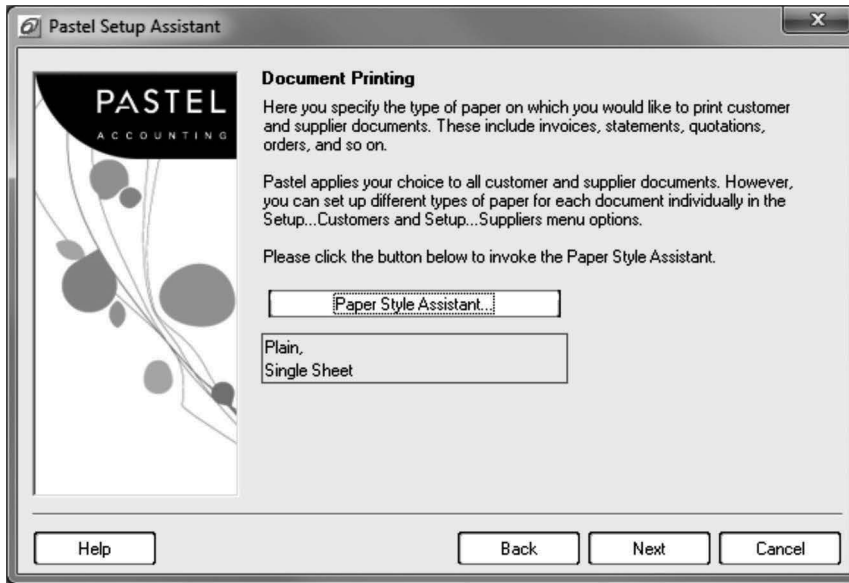
Please enter the start date of your current financial year:

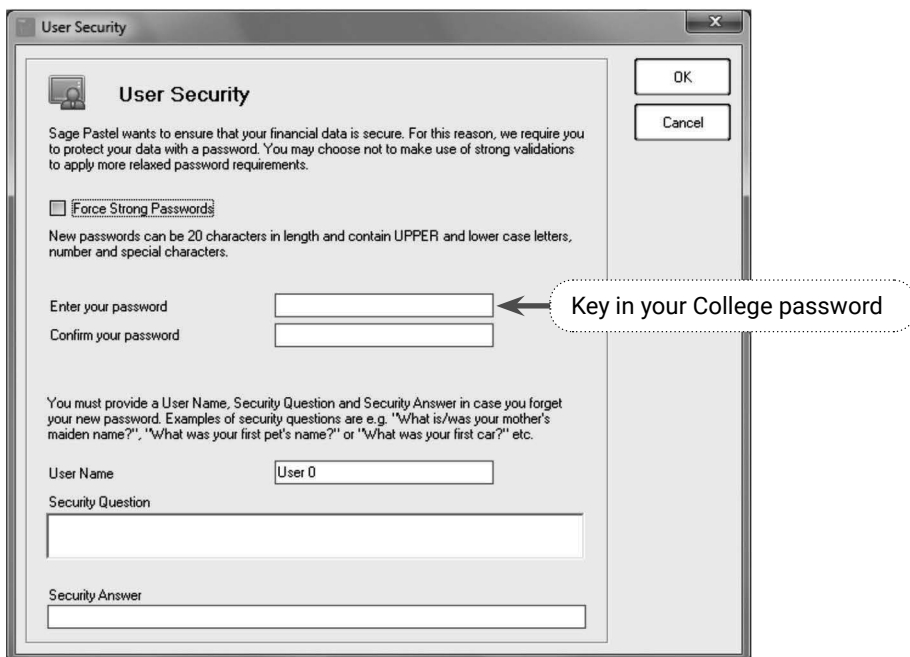
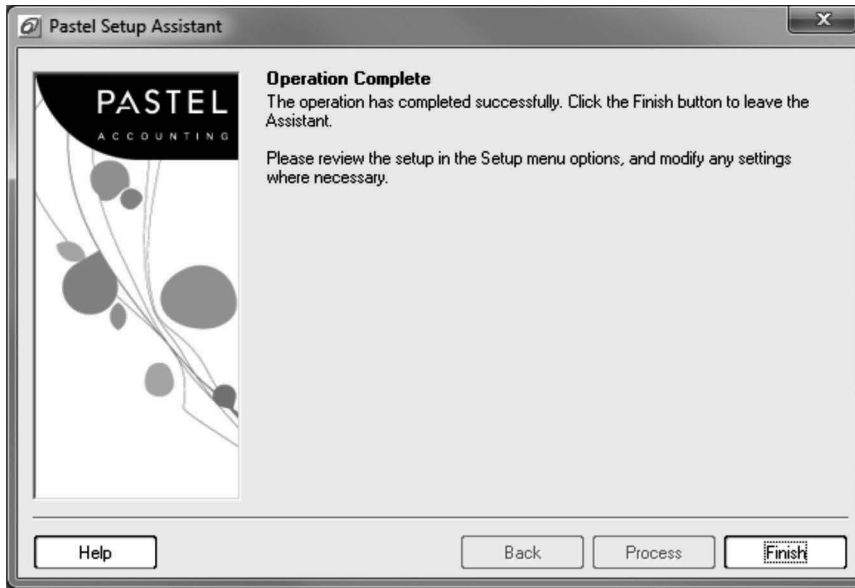
Please indicate when each period ends:

On the last day of the month  
 On the same day each month









### Set up Entry Types

Setup Entry Types - Sole Access Mode

No	Description	D C	Contra in Detail	Force Cost Codes	Account Access	Date / Period Entry	Cash Book	Currency	Bank Account
1	CB 1 Payments	D			GL and Suppliers	<input type="radio"/> Date Sets Period <input checked="" type="radio"/> Period Defaults Date	1	Home Currency	8400/000
2	CB 1 Receipts	C			GL and Customers	<input type="radio"/> Date Sets Period <input checked="" type="radio"/> Period Defaults Date	1		
3	CB 2 Payments	D			GL and Suppliers	<input type="radio"/> Date Sets Period <input checked="" type="radio"/> Period Defaults Date	2	Home Currency	8410/000
4	CB 2 Receipts	C			GL and Customers	<input type="radio"/> Date Sets Period <input checked="" type="radio"/> Period Defaults Date	2		
5	General Journal	D	✓		General Ledger	<input type="radio"/> Date Sets Period <input checked="" type="radio"/> Period Defaults Date	0		
6	Customers Journal	D	✓		Customer	<input type="radio"/> Date Sets Period <input checked="" type="radio"/> Period Defaults Date	0		
7	Suppliers Journal	C	✓		Supplier	<input type="radio"/> Date Sets Period <input checked="" type="radio"/> Period Defaults Date	0		
8	Customers Allowances	C	✓		Customer	<input type="radio"/> Date Sets Period <input checked="" type="radio"/> Period Defaults Date	0		
9	Suppliers Allowances	D	✓		Supplier	<input type="radio"/> Date Sets Period <input checked="" type="radio"/> Period Defaults Date	0		
10	Bad Debts Journal	C	✓		Customer	<input type="radio"/> Date Sets Period <input checked="" type="radio"/> Period Defaults Date	0		
11	Interest Charged Jnl	D	✓		Customer	<input type="radio"/> Date Sets Period <input checked="" type="radio"/> Period Defaults Date	0		
12	Stock Journal	D	✓		General Ledger	<input type="radio"/> Date Sets Period <input checked="" type="radio"/> Period Defaults Date	0		

2 cash book(s) in use, 8 journal(s) in use

OK Cancel

Entry Types						
No	Description	D/C	Account Access	Cash Book	Bank Account	
1	CB 1 Payments	D	GL and Suppliers	1	8400/000	
2	CB 1 Receipts	C	GL and Customers	1	8400/000	
3	CB 2 Payments	D	GL and Suppliers	2	8410/000	
4	CB 2 Receipts	C	GL and Customers	2	8410/000	
5	General Journal	D	General Ledger			
6	Customers Journal	D	Customer			
7	Suppliers Journal	C	Supplier			
8	Customers Allowances	C	Customer			
9	Suppliers Allowances	D	Supplier			
10	Bad Debts Journal	C	Customer			
11	Interest Charged Jnl	D	Customer			
12	Stock Journal	D	General Ledger			

## Set up Periods

Setup Periods - Sole Access Mode

This Year Periods      Last Year Periods

Period Number: \_\_\_\_\_

Number of Periods:

Current Period:

Use Last Period as First Period of Next Year:

Auto Create:  Use End Date

Per	Description	Start	End
01	March	01/03/2021	31/03/2021
02	April	01/04/2021	30/04/2021
03	May	01/05/2021	31/05/2021
04	June	01/06/2021	30/06/2021
05	July	01/07/2021	31/07/2021
06	August	01/08/2021	31/08/2021
07	September	01/09/2021	30/09/2021
08	October	01/10/2021	31/10/2021
09	November	01/11/2021	30/11/2021
10	December	01/12/2021	31/12/2021
11	January	01/01/2022	31/01/2022
12	February	01/02/2022	28/02/2022

Setup Periods - Sole Access Mode

This Year Periods      Last Year Periods

Period Number: \_\_\_\_\_

Number of Periods:

Auto Create:  Use End Date

Per	Description	Start	End
01	March	01/03/2020	31/03/2020
02	April	01/04/2020	30/04/2020
03	May	01/05/2020	31/05/2020
04	June	01/06/2020	30/06/2020
05	July	01/07/2020	31/07/2020
06	August	01/08/2020	31/08/2020
07	September	01/09/2020	30/09/2020
08	October	01/10/2020	31/10/2020
09	November	01/11/2020	30/11/2020
10	December	01/12/2020	31/12/2020
11	January	01/01/2021	31/01/2021
12	February	01/02/2021	28/02/2021

## Set up Tax

Setup Tax - Sole Access Mode

Parameters    Percentages    Multiple Tax    Box Names    Box Layout

Processing Method

Tax System:

Tax Control Account:    

Tax Provision Account:    

Early Payment Terms

Does Not Affect Invoice Value

Vat Free and Therefore Changes Invoice Value

Default Entry Method

**Exclusive**       Inclusive

Default Entry Method  
**Exclusive**

Setup Tax General Settings - Sole Access Mode

No	Description	Tax %	Start	End
1	Vat - Standard rated	14.00	06/04/1993	31/03/2018
2	Zero rated	0.00	01/09/1991	31/12/2020
3	Exempt/non suppl	0.00	01/09/1991	31/12/2020
4	Bad debts	14.00	06/04/1993	31/03/2018
5	Capital goods	14.00	06/04/1993	31/03/2018
6	Vat adjustment	100.00	01/09/1991	31/12/2020
7	Accom exceed 28 days	14.00	01/01/1993	31/03/2018
8	Accom not exc 28 day	14.00	06/04/1993	31/03/2018
9	Export 2nd hd goods	14.00	06/04/1993	31/03/2018
10	Change in use	14.00	06/04/1993	31/03/2018
11	Zero rate exports	0.00	01/09/1991	31/12/2020

Setup Tax General Settings - Sole Access Mode

No	Description	Tax %	Start	End
12	Goods/Serv imported	100.00	01/09/1991	31/12/2020
13	Capital imports	100.00	01/09/1991	31/12/2020
14	Temporary Vat	14.00	01/04/2018	31/03/2020
15	Vat - Standard rated	15.00	01/04/2018	01/04/2043
16	Bad debts	15.00	01/04/2018	01/04/2043
17	Capital goods	15.00	01/04/2018	01/04/2043
18	Accom exceed 28 days	15.00	01/04/2018	01/04/2043
19	Accom not exc 28 day	15.00	01/04/2018	01/04/2043
20	Export 2nd hd goods	15.00	01/04/2018	01/04/2043
21	Change in use	15.00	01/04/2018	01/04/2043
22		0.00	01/01/1980	31/12/2020

### Set up Customer/Control

Setup Customers Control - Sole Access Mode

Configuration | Statements | Defaults | Description | Rounding

Control Accounts

Customer Control: 8000/000 Customer Control Account

Cash Book Discount: 3550/000 Discount Allowed for Cash

Interest

Interest Account: 2750/000 Interest Received

Annual % Rate: 15.00

Minimum Interest Amount: 0

Entry Type: 11 - Interest Charged Jnl

Warn Overdue When Invoicing

Tax on Document Lines

Print Tax Percentage

Print Tax Amount

No Tax Printing

Default Tax Type for Financial Lines: 15 - Vat - Standard rated (15.00%)

Tax Ref. Prompt Amount: 0.00

User Defined Fields

User Defined 1

User Defined 2

User Defined 3

User Defined 4

User Defined 5

Annual % Rate: 15  
Entry Type: Interest Charged Jnl

Setup Customers Control - Sole Access Mode

Configuration | Statements | Defaults | Description | Rounding

Normal Payment Terms

Monthly Terms

Terms: Current

Processing Method

Open Item

Balance Forward

Other Terms

Price List: Price List 1

Interest From: One Period After Terms

Credit Limit: 0

Invoice Discount %: 0.00

Early Payment Terms: 00 No terms

Tax Entry Method

Exclusive

Inclusive

Other

Category: 00 - None

Interest from:  
One period after terms

### Set up Customer/Documents

The screenshot shows the 'Setup Customer Documents - Sole Access Mode' dialog box with the 'Invoice' tab selected. The 'Original Name' is 'Tax Invoice', 'Copy Name' is 'Copy Tax Invoice', and 'Supporting Name' is 'Delivery Note'. The 'Entry Type' is set to '06 - Customers Journal'. The 'Allow On Hold' checkbox is checked. The 'Next Number' is 'INA10001'.

Customers Journal

The screenshot shows the 'Setup Customer Documents - Sole Access Mode' dialog box with the 'Credit Note' tab selected. The 'Original Name' is 'Credit Note', 'Copy Name' is 'Copy Credit Note', and 'Supporting Name' is 'Customer Return'. The 'Entry Type' is set to '08 - Customers Allowances'. The 'Next Number' is 'CN3'.

Entry Type:  
Customers Allowances

Next Number: CN3

### Set up Supplier/Control

The screenshot shows the 'Setup Suppliers Control - Sole Access Mode' dialog box. Under 'Goods Received Notes', the 'Never' radio button is selected. The 'Accrual Account' is '9100/000 GRN Accrual Account'. There are five 'User Defined Fields' listed on the right side.

Good Received Notes  
Never

### Set up Supplier/Documents

The screenshot shows the 'Supplier Invoice' tab of the 'Setup Supplier Documents' dialog. The 'Entry Type' is set to '07 - Suppliers Journal'. The 'Next Number' is 'SI13'. The 'Invoice Lines Default' is 'Item Code'. The 'What to Print' is 'Supplier Invoice only at entry'. The 'Paper Style Assistant' is set to 'Plain, Single Sheet'.

Entry Type  
**Suppliers Journal**

Next Number – **SI13**  
Invoices Lines  
Default – **Item Code**

The screenshot shows the 'Return & Debit' tab of the 'Setup Supplier Documents' dialog. The 'Entry Type' is set to '09 - Supplier Allowance'. The 'Next Number' is 'PCA10001'. The 'Invoice Lines Default' is 'Item Code'. The 'What to Print' is 'Return & Debit only at entry'. The 'Paper Style Assistant' is set to 'Plain, Single Sheet'.

Entry Type  
**Suppliers Allowance**

Invoices Lines  
Default – **Item Code**

### Set up Inventory/Configuration

The screenshot shows the 'Configuration' tab of the 'Setup Inventory' dialog. The 'Decimals' section has 'Decimals for Quantity' set to 0, 'Decimals for Cost Price' set to 2, and 'Decimals for Selling Price' set to 2. The 'Processing' section has 'Allow Inventory Quantities to Fall Below Zero' ticked.

Decimals for  
Quantity – **0**

**Tick Allow Inventory  
Quantities to Fall  
Below Zero**

### Set up Inventory/Integration/Groups

**Setup Inventory - Sole Access Mode**

Configuration | **Integration / Groups** | User Fields | Bills of Materials | Other

Integrate Inventory to General Ledger

Automatic Allocation of Costs to Cost Codes at Time of Sale

Allocate Costs to Cost Codes Yourself at Time of Purchase

00 - <Not Initialised>

Code	Description	Default Buy Tax	Default Sell Tax	Sales	Purchases
001	Services	01	01	1000/000	2000/000
002	Inventory Goods	01	01	1000/000	2000/000
003		00	00	0000/000	0000/000
004		00	00	0000/000	0000/000
005		00	00	0000/000	0000/000
006		00	00	0000/000	0000/000
007		00	00	0000/000	0000/000
008		00	00	0000/000	0000/000

Delete Line

OK Cancel

Take out Integrate Inventory to General Ledger

### Set up Inventory/Other

**Setup Inventory - Sole Access Mode**

Configuration | Integration / Groups | User Defined Fields | Bills of Materials | **Other**

Defaults for New Inventory Items / Stores

Inventory Group: 002 - Inventory Goods

Discount Type: Both

Unit: Pack

Fixed Description / Cost:  Show Quantity and Unit

Change While Invoicing:

Type:  Inventory / Physical Item

Serial Item

Service Item

Encrypted Cost Price

0	1	2	3	4	5	6	7	8	9	.
A	B	C	D	E	F	G	H	I	J	K

Multi-Store

Use Multiple Stores

Unit - Pack

OK Cancel

Unit - Pack

# 1.1 Do the following under *Edit*

## 1.1.1 Set up the following Inventory items

**Edit Inventory**

Code: DCD  
 Description: Drappier & Chocolate Delight  
 Categories: 000 - None

**Details** | Prices | Reorder | User Field | Activity | Notes | Picture | Serial No

Inventory Group: 002 - Inventory Goods  
 Discount Type: Both  
 Barcode:   
 Bin Number:   
 Unit: Pack  
 Commodity Code: Net Mass: 0

Processing Options  
 Fixed Description / Cost  
 Change While Invoicing  
 Show Quantity and Unit  
 Sales Commission Item

Type  
 Physical Item  
 Serial Item  
 Service Item

Cost Prices  
 Average: 404.83  
 Last Unit: 404.83

Enter Code;  
Description;  
Last Unit Cost Price

**Edit Inventory**

Code: DCD  
 Description: Drappier & Chocolate Delight  
 Categories: 000 - None

**Prices** | Reorder | User Field | Activity | Notes | Picture | Serial No

Selling Prices	Exclusive	Inclusive	GP %	GP Amount
Price List 1	910.88	1 047.51	55.56	
Price List 2			0.00	
Price List 3			0.00	
Price List 4			0.00	
Price List 5			0.00	
Price List 6			0.00	

Future Prices	Exclusive	Inclusive	GP %	GP Amount
Price List 1			0.00	
Price List 2			0.00	
Price List 3			0.00	
Price List 4			0.00	
Price List 5			0.00	
Price List 6			0.00	

Special Prices  
 Exclusive: 0.00  
 Inclusive: 0.00  
 Applies From: / /  
 Applies Until: / /

Enter Selling Price Exclusive

The following stock codes and prices (VAT Exclusive) are applicable:

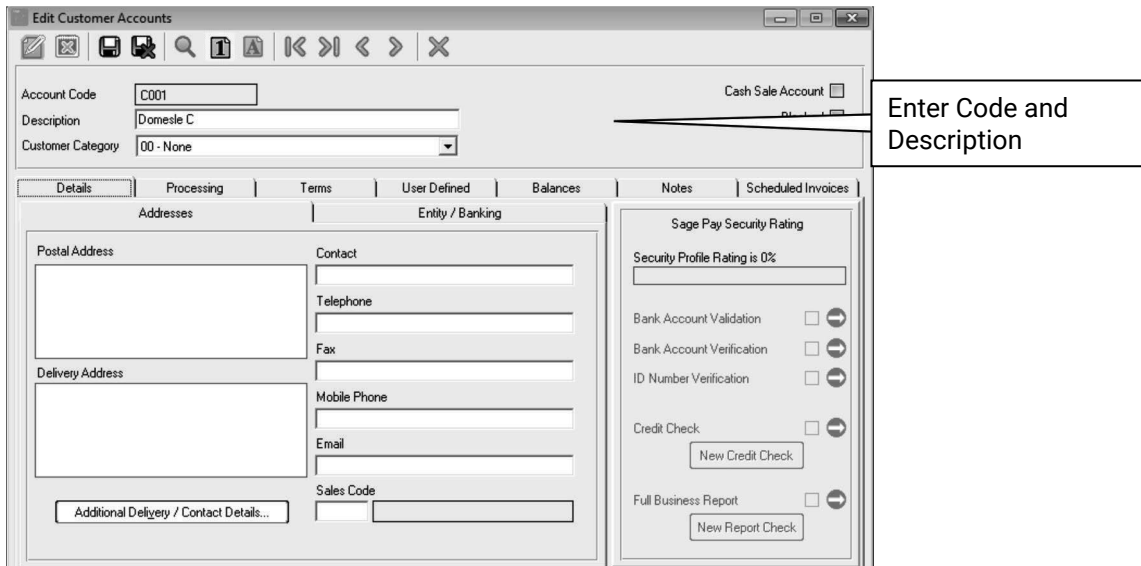
Stock code	Description	Unit	Cost price	Selling price
DCD	Drappier & Chocolate Delight	Pack	404.83	910.88
DPT	Dom Perignon & Truffles	Pack	866.50	1 949.63
GST	Giant Statement Wine	Pack	833.17	1 874.63
MCC	Moet & Chandon Champagne	Pack	344.83	775.88
PCD	Prosecco & Cookies Duo	Pack	159.83	359.63
RWF	Red Wine & Fruit	Pack	1 666.50	3 749.63
VCC	Veuve Clicquot Champagne	Pack	404.83	910.87

### 1.1.2 Set up the following suppliers

Enter Code and Description

Code	Supplier
A001	Arra
D002	Dukar
F003	Florence

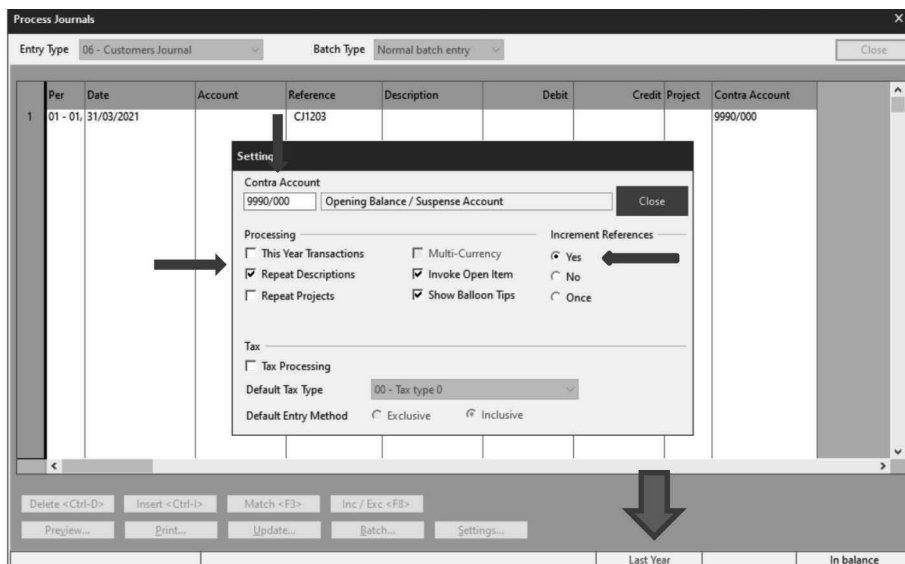
### 1.1.3 Set up the following customers



Code	Customers
C001	C Domesle
C002	G Ramaposa
Z99	Cash Sales

Key in the balances for the customers on 28 February 20.. (period 12 of the previous year) in the Customer Journal (Contra account 9990/000). Update the journal.

Domesle C R2 567.80  
 Ramaposa G R1 234.56



Process Journals

Entry Type: 06 - Customers Journal    Batch Type: Normal batch entry    Close

Per	Date	Account	Reference	Description	Debit	Credit	Project	Contra Account
12 - 01/1	28/02/2021	C001	CJ1201	Balance	2 567.80			9990/000
12 - 01/1	28/02/2021	C002	CJ1202	Balance	1 234.56			9990/000
12 - 01/1	28/02/2021		CJ1203	Balance				9990/000

Delete <Ctrl-D>    Insert <Ctrl-I>    Match <F3>    Inc / Exc <F8>

Preview...    Print...    Update...    Batch...    Settings...

Last Year    3 802.360

### 1.1.4 Edit/Terms

Edit Early Payment Terms - Sole Access Mode

Code	Discount Percentage	Day(s)	Timing
1	5.000%	30	<input type="radio"/> From Date of Invoice <input checked="" type="radio"/> From Last Day of Period
2	15.000%	7	<input type="radio"/> From Date of Invoice <input checked="" type="radio"/> From Last Day of Period
3	2.500%	60	<input type="radio"/> From Date of Invoice <input checked="" type="radio"/> From Last Day of Period
4	10.000%	14	<input type="radio"/> From Date of Invoice <input checked="" type="radio"/> From Last Day of Period
5	0.000%	0	<input type="radio"/> From Date of Invoice <input checked="" type="radio"/> From Last Day of Period
6	0.000%	0	<input type="radio"/> From Date of Invoice <input checked="" type="radio"/> From Last Day of Period

Code	Discount Percentage	Days	Timing
1	5%	30	From Last Day of Period
2	15%	7	From Last Day of Period
3	2.5%	60	From Last Day of Period
4	10%	14	From Last Day of Period

### 1.1.5 General Ledger Accounts

Add accounts in bold.

Rename description of accounts in bold and italics.

<b>Account</b>	<b>Number</b>
Sales	1000/000
<b><i>Purchases</i></b>	2000/000
<b>Opening Stock</b>	<b>2010/000</b>
<b>Closing Stock</b>	<b>2020/000</b>
Discount Received	2700/000
Interest Received	2750/000
Bad Debts Recovered	2850/000
<b>Interest on current account</b>	<b>2950/000</b>
Advertising & Promotions	3050/000
Bad Debts	3150/000
Bank Charges	3200/000
Donations	3600/000
Electricity & Water	3650/000
<b><i>Motor Vehicles – Repairs &amp; Maintenance</i></b>	4150/020
Printing & Stationery	4200/000
<b><i>Rates &amp; Taxes</i></b>	<b>4250/000</b>
Rent Paid	4300/000
Salaries & Wages	4400/000
Telephone & Fax	4600/000
<b><i>Capital</i></b>	<b>5100/000</b>
Retained Income	5200/000
<b><i>Drawings</i></b>	<b>5400/000</b>
Motor Vehicles	6200/000
Motor Vehicles: Cost	6200/010
Motor Vehicles: Accumulated Depreciation	6200/020
Office Equipment	6300/000
Office Equipment: Cost	6300/010
Office Equipment: Accumulated Depreciation	6300/020
<b><i>Trading Stock</i></b>	<b>7700/000</b>
Customer Control	8000/000
Bank	8400/000
Petty Cash	8410/000
Supplier Control	9000/000
VAT Control	9500/000
Opening Balance	9990/000

**NO OTHER CHANGES MAY BE MADE.**

## Important instructions to lecturers/invigilators regarding the examination

- 1 At the end of the examination session, candidates must hand in all extra (faulty) printouts. NO printouts may be taken out of the examination room.
- 2 NO examination question paper may be taken out of the examination room. All question papers must be handed in.
- 3 **Printouts with different watermarks in the same folder are not acceptable and will be treated as an irregularity.**  
If a candidate should move from one computer to another during the examination session, the lecturer/invigilator must write a report to explain the reason for the change. The lecturer/invigilator must sign the report. Include the report in the candidate's folder.
- 4 At the end of each examination session the lecturer/invigilator must delete all answers of candidates (Pastel) from the computers/hard drives/network before candidates for the next session are allowed into the room.
- 5 **DO NOT** hand out any printout **without** an **examination number** or a **watermark** to candidates.
- 6 Candidates will be penalised if their printouts are **not sorted** according to the instructions.
- 7 A unique computer number must be entered into the computer using a **watermark** in the printer settings, so that student printouts can be easily identified to eliminate student irregularities. This can be done by the lecturer or computer technicians 14 days BEFORE the commencement of the examination. It may be done in the following manner:
  - From the start button, select Control Panel, Printers and Faxes.
  - Right click the default printer (in use in that venue) and select **Properties**.
  - Select the **Advanced tab** and click the **Printing defaults** button.
  - Select the **Effects** tab.
  - At **Watermarks**, click the EDIT button.
  - At **Watermarks message**, type in the Lab number and the computer unique number, e.g. **LAB 1-01**.
  - Click OK, APPLY.

The watermark should appear on all Pastel PRINTOUTS.

# NATIONAL CERTIFICATE

## COMPUTERISED FINANCIAL SYSTEMS N<sub>4</sub>

**BASKET**

**(06030154)**

**(X-Paper)**

**09:00 – 12:00**

This question paper consists of 19 pages including 1 annexure.

**TIME: 3 HOURS**  
**MARKS: 200**

## INSTRUCTIONS AND INFORMATION

### INSTRUCTIONS TO INVIGILATORS

1. 3 Hours only, are allowed for the completion of the question paper. The 3 hours include – all input of data, all printing of answers and all written work if required.
2. In the event of a power failure or computer or printer breakdown, the actual time lost must be added on for the candidates involved.
3. After completion of the examination session, invigilators must ensure that **examination numbers** of candidates appear **on all the printouts/answers** handed in. **No printout/answer without an examination number and a watermark will be marked.**
4. **No** printouts/answers to be **stapled** together. Candidates will be **penalised** if printouts are stapled together.
5. After completion of the examination session, invigilators must collect all other printouts, not to be handed in for marking purposes. No printouts whatsoever, are allowed to be taken from the examination room by candidates, or thrown into waste paper bins.
6. No examination paper to be removed from the examination room until 1 hour has elapsed, since the start of the last examination session on the day of the examination.

### INSTRUCTIONS TO CANDIDATES

**ALL questions to be answered.**

1. Only 3 hours are allowed for the examination. The 3 hours include – all input of data, all printing of answers and all written work if required. Please note that **no extra time will be allowed for printing.**
2. Open the **account system BASKET**, already loaded onto the computer. If you are a **network user**, make sure that you select the set of accounts loaded for your workstation.
3. To **ensure that your examination number appears on all your printouts**, please carry out the following instructions, before you start answering the question paper:
  - 3.1 Select SETUP;
  - 3.2 Select COMPANY PARAMETERS;
  - 3.3 Enter your examination number and workstation number;
  - 3.4 Click on 'OK'.
4. You may print on **ONE SIDE** of the paper only.
5. Arrange your **answers/printouts in the correct order** and hand in what is required **ONLY**. If you made use of continuous paper, please separate the sheets from one another before handing it in.
6. **No** printouts/answers to be **stapled** together.

**PLEASE NOTE: Marks will be deducted if printouts are NOT in the correct order, if you did not separate continuous paper, or if you printed on both sides of paper.**

## SECTION A

### QUESTION 1

Imelda Stein is the owner of **BASKET GIFTS** and is starting a new business on 1 March 20... She will be selling champagne baskets and gourmet food baskets for any occasion. Lerato Buzo is the appointed Bookkeeper. The business makes use of the computerised accounting system, Pastel.

The financial year of the business runs from **1 March 20.. to 28 February 20..**

The business is registered for VAT purposes and will make two monthly payments to the South African Receiver of Revenue, according to the invoice basis.

You are requested to complete setup parameters as shown under **ADDITIONAL PARAMETER SETUP**. Process the rest of the transactions for March 20.. (Period 1).

#### I. PARAMETER SETUP

##### I.1 ENTRY TYPES (already setup)

No.:	Entry Type
1	CB 1 Payments (Cash Payments Journal)
2	CB 1 Receipts (Cash Receipts Journal)
3	CB 2 Payments (Petty Cash Payments Journal)
4	CB 2 Receipts (Petty Cash Receipts Journal)
5	General Journal
6	Customers Journal
7	Suppliers Journal
8	Customers Allowances Journal
9	Suppliers Allowances Journal
10	Bad Debts Journal
11	Interest Charged Journal
12	Stock Journal

## I.2 GENERAL LEDGER ACCOUNTS (already setup)

Account	Number
Sales	1000/000
Purchases	2000/000
Opening Stock	2010/000
Closing Stock	2020/000
Discount Received	2700/000
Interest Received	2750/000
Bad Debts Recovered	2850/000
Interest on current account	2950/000
Advertising & Promotions	3050/000
Bad Debts	3150/000
Bank Charges	3200/000
Donations	3600/000
Electricity & Water	3650/000
Motor Vehicles: Repairs & Maintenance	4150/020
Printing & Stationery	4200/000
Rates & Taxes	4250/000
Rent Paid	4300/000
Salaries & Wages	4400/000
Telephone & Fax	4600/000
Capital	5100/000
Retained Income	5200/000
Drawings	5400/000
Motor Vehicles	6200/000
Motor Vehicles: Cost	6200/010
Motor Vehicles: Accumulated Depreciation	6200/020
Office Equipment	6300/000
Office Equipment: Cost	6300/010
Office Equipment: Accumulated Depreciation	6300/020
Trading Stock	7700/000
Customers Control	8000/000
Bank	8400/000
Petty Cash	8410/000
Suppliers Control	9000/000
VAT Control	9500/000
Opening Balance	9990/000

1.3 SUPPLIERS SCHEDULE

Code	Supplier
A001	Arra
D002	Dukar
F003	Florence

1.4 CUSTOMERS SCHEDULE (already setup)

Code	Customers	Balance 28 February 20..
C001	C Domesle	R2 567.80
C002	G Ramaposa	R1 234.56
Z99	Cash Sales	

1.5 STOCK (Stock items already been setup)

The stock system of the business is dealt with on a continuous basis with the computer program. All stock purchases are made by means of purchase notes, and all sales by means of the computerized invoice system.

Stock items have already been setup. The business adds a 125% profit mark-up to the cost price of stock items.

**Exclusive tax processing is applied to all stock purchases and sales except where indicated otherwise on invoices.**

The following stock codes and prices (VAT Excl.) are applicable:

Stock code	Description	Unit	Stock on hand	Cost price	Selling price
DCD	Drappier & Chocolate Delight	Pack	4	404.83	910.88
DPT	Dom Perignon & Truffles	Pack	6	866.50	1 949.63
GST	Giant Statement Wine	Pack	8	833.17	1 874.63
MCC	Moet & Chandon Champagne	Pack	10	344.83	775.88
PCD	Prosecco & Cookies Duo	Pack	8	159.83	359.63
RWF	Red Wine & Fruit	Pack	6	1 666.50	3 749.63
VCC	Veuve Clicquot Champagne	Pack	4	404.83	910.87

## 2. ADDITIONAL PARAMETER SETUP

- Edit the customer invoice so that it compile with the necessary regulations.  
Invoice message: Thank you for your continuous support.
- The Tax Invoice with which input should start is T1701.
- The Debit Note with which input should start is DN71.
- Add any new early payment terms that might occur.
- Create the following service item:
 

Code:	COU
Description:	Courier
Discount:	None
Unit:	P/km
Show quantity and unit:	Yes
Selling price (excl.):	R5.25


## 3. TRANSACTIONS FOR MARCH 20.. (PERIOD 1)

- 3.1 You are required to do the Bank Reconciliation for March 20... Do not update the Cash Receipts and Cash Payments batches until after you have completed the Bank Reconciliation.
- 3.2 Use the REFERENCE RECONCILIATION METHOD for Bank Reconciliation purposes.
- 3.3 When processing computerised source documents, select the option to display TAX PERCENTAGES in the line entries on these documents.
- 3.4 Once you have completed the input of computerised source documents and journal batches, you must print and update it.
- 3.5 Refer to the attached annexure concerning the admissible deductions with regards to INPUT TAX.
- 3.6 If there is no ledger account to enter a specific transaction, such an account must be created. Apply the account structure as it is set out.


## 4. TAKE-ON BALANCES


Use the given information at 1.5 to process the opening balances on 28 February 20.. (last year) in the relevant journal. Make a printout of the journal on 28 February 20.. (last year) and update to the General Ledger.

5. CREDIT INVOICES (PERIOD 1)

<b>ARRA</b>				☎ 044 241 2324 ☎ 044 241 2322	
VAT Reg. No.: 147258369				<b>AR001</b>	
		<b>INVOICE</b>			
<b>TO:</b> BASKET GIFTS 1 Sutherland Street 6845 RAWSONVILLE				📍 25 De Rust 6649 65 Main Road DE RUST 6650	
<b>TERMS:</b> 5% discount within 30 days 10% trade discount				06/03/20..	
Quantity	Description	Unit Price		Amount	
2	Drappier & Chocolate Delight	404	83	809	66
4	Champagne, Truffles & Chocolates ①	169	83	679	32
6	Prosecco & Cookies Duo	195	38	1 172	28
Subtotal				2 661	26
10% Discount				266	13
				2 395	13
15% VAT				359	27
<b>TOTAL</b>				<b>R2 754</b>	<b>40</b>

- ① Basket Gifts decided to stock a new basket, Champagne, Truffles & Chocolates. Capture the new inventory item. Code CTC. Key in the cost and selling price.

<b>D U K A R</b>				No. D1701	
		<b>TAX INVOICE</b>		5 Garden Street DARLING 7345	
		VAT Reg. No.: 357951456			
<b>TO:</b> BASKET GIFTS 1 Sutherland Street 6845 RAWSONVILLE				14 March 20..	
<b>TERMS:</b> 15% discount within 7 days 7.5% overall discount				☎ 022 654 3210 086 543 2100	
Quantity	Description	Unit Price		Amount	
8	Dom Perignon & Truffles	888	50	7 108	00
10	Moet & Chandon Champagne	334	83	3 348	30
Subtotal				10 456	30
7.5% Discount				784	22
				9 672	08
15% VAT				1 450	82
<b>TOTAL</b>				<b>R11 122</b>	<b>90</b>

☎ 021 345 6789 📠 086 246 1369		<h1>FLORENCE</h1>			
7 Bennet Close SIMON'S TOWN 7975		VAT Reg. No.: 76134982		<b>F0301</b>	
<b>TAX INVOICE</b>				22/03/20..	
<b>TO:</b> BASKET GIFTS 1 Sutherland Street 6845 RAWSONVILLE					
Quantity	Description	Unit Price		Amount	
3	Red Wine & Fruit	1 666	50	4 999	50
6	Veuve Clicquot Champagne	440	83	2 644	98
9	Giant Statement Wine	883	17	7 311	07
		Subtotal		14 955	55
<b>Terms:</b> 2.5% discount within 60 days 5% invoice discount 2.5% additional discount only for Giant Statement Wine		5% Discount		747	77
		15% VAT		2 131	17
		<b>TOTAL</b>		<b>R16 338</b>	<b>95</b>

<h2>DELAIRE <sup>2</sup></h2> 23 Bath Street MONTAGU 6720		<i>Customer details:</i> BASKET GIFTS 1 Sutherland Street 6845 RAWSONVILLE	
☎ 023 214 5678		<b>TAX INVOICE: D3003</b>	
VAT Reg. No. 794613285			
<b>TERMS:</b> 5% discount within 7 days		30 March 20..	
Description		Inclusive Amount	
5 Chrystal chandeliers		15 390	00
1 Cash register		6 669	00
5 Thermal tally rolls		290	00
<b>TOTAL</b>		<b>R22 349</b>	<b>00</b>

- ② BASKET GIFTS decided to use a new supplier, namely DELAIRE.  
 Supplier code: D004. The contact person is Dean Basson.  
 Postal address: PO Box 23, MONTAGU, 6719. Credit limit: R25 000,00.  
 Key in all the information for a valid tax invoice.

6. RETURNS TO SUPPLIERS (Period 1)

DATE	SUPPLIER	REASON
11/03/20..	Arra	1 Drappier & Chocolate Delight – not ordered
28/03/20..	Florence	1 Red Wine & Fruit – must be truffles 2 Giant Statement Wines – 2 bottles not included
31/03/20..	Delaire	1 Chrystal Chandelier – missing chrystals 1 Thermal tall roll – extra roll included

7. STOCK SALES (Period 1)

- Account Z99 is used for all Cash sales transactions.
- Cash sales customers receive a 10% cash discount on all purchases.
- The Names and Addresses of all Cash customers must be indicated on the documents – use the “delivery address” field.
- Message for credit transactions: ‘Please visit us soon.’

NAME	DATE	TERMS	DETAILS
PK Mbenga 9 Penguin Drive SIMON'S TOWN 7975	03/03/20..	Cash Sale	4 Champagne, Truffles & Chocolates 2 Dom Perignon & Truffles 1 Giant Statement Wine
<b>New customer:</b> NE Mcombring ③ 15 6 <sup>th</sup> Avenue CHATSWORTH 7354	09/03/20..	15% within 7 days	3 Veuve Clicquot Champagnes 2 Moet & Chandon Champagnes 1 Prosecco & Cookies Duo Courier: 106 km
C Domesle	15/03/20..	10% within 14 days 5% invoice discount	1 Drappier & Chocolate Delight 3 Giant Statement Wines 2 Red Wine & Fruits
H Tyalisi 36 Plein Street DARLING 7345	27/03/20..	Cash Sale	2 Veuve Clicquot Champagnes 4 Moet & Chandon Champagnes Courier: 134 km

- ③ Basket Gifts decided to sell to a new credit customer, namely NE Mcombring. Basket Gifts will allow 7.5% invoice discount. Code: Co03.  
Postal address: PO Box 32, CHATSWORTH, 7353. Tax reference: 258369147.  
Credit Limit: R7 500.00.

## 8. RETURNS BY CUSTOMERS (Period 1)

NAME	DATE	DETAILS OF RETURNS
PK Mbenga	10/03/20..	2 Champagne, Truffles & Chocolates – should be Moët & Chandon Champagne 1 Giant Statement Wine – wrong address

## 9. CHEQUE PAYMENTS (Period 1)

<b>031</b>	06/03/20..	<b>TO/AAN:</b> Paarl Media <b>FOR/VIR:</b> Advertisement for wine maker <b>AMOUNT/ BEDRAG:</b> R645.32	<b>032</b>	08/03/20..	<b>TO/AAN:</b> Cash <b>FOR/VIR:</b> Weekly wages <b>AMOUNT/ BEDRAG:</b> R3 500.00
<b>033</b>	14/03/20..	<b>TO/AAN:</b> Arra <b>FOR/VIR:</b> Settlement of account <b>AMOUNT/ BEDRAG:</b> R???	<b>034</b>	16/03/20..	<b>TO/AAN:</b> Telkom <b>FOR/VIR:</b> Telephone Imelda Stein (R345.67) <b>AMOUNT/ BEDRAG:</b> R2 345.67
<b>035</b>	22/03/20..	<b>TO/AAN:</b> PK Mbenga <b>FOR/VIR:</b> Refund on cash sale on 3 March <b>AMOUNT/ BEDRAG:</b> R???	<b>036</b>	28/03/20..	<b>TO/AAN:</b> Rawsonville Municipality <b>FOR/VIR:</b> Rates & Taxes <b>AMOUNT/ BEDRAG:</b> R3 210.12
<b>037</b>	31/03/20..	<b>TO/AAN:</b> Delaire <b>FOR/VIR:</b> Full payment of account <b>AMOUNT/ BEDRAG:</b> R???	<b>038</b>	31/03/20..	<b>TO/AAN:</b> Cash <b>FOR/VIR:</b> Restore petty cash imprest amount <b>AMOUNT/ BEDRAG:</b> R???

10. PETTY CASH PAYMENTS (Period 1)

The following is a batch summary of Petty Cash payments made during March 20...  
The last petty cash number was PCV122.

Day	Details	Amount
02/03/20..	Buy tea, coffee, milk and sugar from RAW Store	R123.45
09/03/20..	Buy printing paper from Worcester Stationers	R98.76
16/03/20..	Donation for De Rust Hospice	R250.00
23/03/20..	Repairs & maintenance to the business delivery vehicle at Montagu Motors	R345.67

11. CASH RECEIPTS (Period 1)

Duplicates of receipts issued


No. 010	Date: 01/03/20..	
RECEIVED FROM: <i>Imelda Stein</i>		
the sum of <i>Fifty thousand rand only</i>		
rand	50 000	00
nil cents		
For <i>Capital contribution</i>		
<i>L. Freeman</i> With Thanks		


No. 011	Date: 03/03/20..	
RECEIVED FROM: C Domesle		
the sum of ???		
rand	???	??
???	cents	
For <i>Settle account as on 1 March 20.. (Discount R256.78)</i>		
<i>L. Freeman</i> With Thanks		


No. 012	Date: 10/03/20..	
RECEIVED FROM: <i>S. Walker</i>		
the sum of <i>Ten thousand five hundred</i>		
rand	10 500	00
nil cents		
For <i>Rent for March 20..</i>		
<i>L. Freeman</i> With Thanks		

No. 014	Date: 24/03/20..	
RECEIVED FROM: <i>C Domesle</i>		
the sum of ???		
rand	???	??
???	cents	
For <i>Settle account</i>		
<i>L. Freeman</i> With Thanks		

## Duplicate of Deposit Slips

BGC BANK			DEPOSIT SLIP		BDS1/1
<b>06/03/20..</b>			Account number:		14432145678
Credit:	<i>BASKET GIFTS</i>		<b>Cash</b>	7 557	95
<b>Bank stamp</b>	<b>Name of drawer</b>	<b>Bank</b>	<b>Branch</b>		
	1. <i>I Stein</i>	<i>FNB</i>	<i>Rawsonville</i>	50 000	00
	2. <i>C Domesle</i>	<i>Capitec</i>	<i>Montagu</i>	???	??
			<b>TOTAL</b>	???	??
Paid in by:		<i>L. Freeman</i>			

BGC BANK			DEPOSIT SLIP		BDS2/1
<b>13/03/20..</b>			Account number:		14432145678
Credit:	<i>BASKET GIFTS</i>		<b>Cash</b>		
<b>Bank stamp</b>	<b>Name of drawer</b>	<b>Bank</b>	<b>Branch</b>		
	1. <i>S. Walker</i>	<i>ABSA</i>	<i>De Rust</i>	10 500	00
	2.				
			<b>TOTAL</b>	10 500	00
Paid in by:		<i>L. Freeman</i>			

BCG BANK			DEPOSIT SLIP		BDS3/1
<b>30/03/20..</b>			Account number:		14432145678
Credit:	<i>BASKET GIFTS</i>		<b>Cash</b>	5 906	69
<b>Bank stamp</b>	<b>Name of drawer</b>	<b>Bank</b>	<b>Branch</b>		
	1. <i>C Domesle</i>	<i>Capitec</i>	<i>Montagu</i>	???	??
	2.				
			<b>TOTAL</b>	???	??
Paid in by:		<i>L. Freeman</i>			

Cash received according to Cash Register Rolls

<b>BASKET GIFTS</b> 1 Sutherland Street 6845 RAWSONVILLE		
Cashier Name: CR Van Ster		
CRR 011	12:13:14	03/03/20..
Cash purchases		R7 492.23
<i>Please retain your slip as proof of purchase.</i>		

<b>BASKET GIFTS</b> 1 Sutherland Street 6845 RAWSONVILLE		
Cashier Name: M Mafu		
CRR 012	16:32:48	27/03/20..
Cash purchases		R5 855.31
<i>Please retain your slip as proof of purchase.</i>		

12. BANK STATEMENT RECEIVED (Period 1)


NOTE: The amount on the Bank Statement is correct.


<b>BGC BANK</b>			
<b>BASKET GIFTS</b> 1 Sutherland Street RAWSONVILLE 6845 Acc. No.: 14432145678		<b>Statement 013</b>  <b>Date: 31/03/20..</b>	
DATE	DETAILS	DEBIT(-) CREDIT	BALANCE
01/03/20..	Capitec	100 000.00	100 000.00
07/03/20..	Administration fee	51.23-	99 948.77
09/03/20..	Cheque 031	654.32-	99 294.45
11/03/20..	Rawsonville Motors	125 000.00-	25 705.55-
13/03/20..	Cheque 032	3 500.00-	29 205.55-
14/03/20..	BDS2/1	10 500.00	18 705.55-
22/03/20..	Cheque 034	2 345.67-	21 051.22-
24/03/20..	Service fee	123.45-	21 174.67-
25/03/20..	Montagu Municipality	987.65-	22 261.08-
28/03/20..	Internet fee	98.76-	22 261.08-
30/03/20..	Cheque 036	3 210.12-	25 471.20-
31/03/20..	SAL01	12 345.67-	37 816.87-
31/03/20..	Tax levy	65.43-	???
31/03/20..	INT	98.76	???


**Additional information**


- 12.1 Record the bank charges and interest on the current account.  
 12.2 Capitec on 1 March 20.. is for an investment @ 12.5% pa that has been paid out.  
 Create a new account 7500/000.  
 12.3 Rawsonville Motors is for a new deliver vehicle.  
 12.4 Montagu Municipality is for the water and electricity for March.  
 12.5 SALOI is for the salary of R Dornbrack.  
 12.6 INT is for the interest on the current account.

**13. SUNDRY TRANSACTIONS FOR MARCH 20.. (Period 1)**

<b>BASKET GIFTS</b>		
		<b>M1/3</b>
<b>TO:</b> <i>Lerato Buzo</i>	<b>DATE:</b> 01/03/20..	
Receive R3 456.78 from M. Valashayi, a customer whose debts were written off as irrecoverable. Issue receipt 015 and deposit the money on the same day. Record the transaction. Print and update the batch.		

<b>BASKET GIFTS</b>		
		<b>M2/3</b>
<b>TO:</b> <i>Lerato Buzo</i>	<b>DATE:</b> 31/03/20..	
I. Stein took the following stock items at the current average cost price: 2 Veuve Clicquot Champagne and 3 Moet & Chandon Champagne. Record the transaction.		

<b>BASKET GIFTS</b>		
		<b>M3/3</b>
<b>TO:</b> <i>Lerato Buzo</i>	<b>DATE:</b> 31/03/20..	
Record the closing stock at the last unit cost.		

<b>BASKET GIFTS</b>		
		<b>M3/4</b>
<b>TO:</b> <i>Lerato Buzo</i>	<b>DATE:</b> 31/03/20..	
The donation for De Rust Hospice paid out of the Petty Cash, was I. Stein's personal contribution to the hospice. Correct the error.		

**14. PRINTOUTS (Period 1)**

The following printouts must be handed in, in the order as shown below. The computerised documents must be sorted in the correct numerical order.

**[180]**

- |       |  |      |
|-------|--|------|
| 14.1  | Customers age analysis (March 20..). Print zero items. Print description. No details.                              | (3)  |
| 14.2  | Inventory Journal (February 20..).   | (4)  |
| 14.3  | Computerised source documents (March 20..):  |      |
|       | Supplier invoices  | (21) |
|       | Debit notes  | (13) |
|       | Tax invoices   | (32) |
|       | Credit notes.  | (8)  |
| 14.4  | Batch listings with generated entries (March 20..):  |      |
|       | Supplier Journal   | (12) |
|       | Supplier Allowance Journal   | (9)  |
|       | Cash Payments Journal (after Bank Reconciliation)  | (24) |
|       | Cash Receipts Journal (after Bank Reconciliation).   | (15) |
| 14.5  | Bank Reconciliation Statement as at 31 March 20...   | (4)  |
| 14.6  | Cash Book details of Petty Cash for March 20...  | (6)  |
| 14.7  | Cash Receipts Journal (adjustment)   | (3)  |
| 14.8  | Inventory Journal (adjustment)   | (2)  |
| 14.9  | General Journal (adjustment)   | (7)  |
| 14.10 | Inventory Valuation on 31 March 20.. using the last unit cost (do not print zero items).                           | (2)  |
| 14.11 | Stock Journal (adjustment)   | (3)  |
| 14.12 | Customer detailed ledger by Entry Type of C. Domesle only.   | (2)  |
| 14.13 | Supplier listing of Delaire only. Show details. No user defined fields.  | (4)  |
| 14.14 | Detailed ledger of the VAT Control account for March 20...   | (2)  |
| 14.15 | Trial Balance (March 20..) (Income Statement accounts first) (Do not print zero items) (Include opening balances). | (4)  |

**SECTION B**

[20]

1. Make use a Word Processing program and answer the following questions. Make use of the same numbering system as in the questions asked. Insert a header with your EXAMINATION NUMBER (left); SECTION B (center); today's date (right). Save the document as SECTION B and print the document. Put in your examination folder.
- 1.1 What does the abbreviation VAT stand for? (1)
- 1.2 Define the term input tax. (2)
- 1.3 Is maize meal a zero-rated or exempt supply? (1)
- 1.4 Define the term invoice basis. (2)
2. Complete the following table and show calculations. Display with 2 decimals. (14)

<b>BASKET GIFTS</b>						
	Cost Price	Profit	Selling Price VAT Excl.	VAT 15%	Selling Price VAT Incl.	Receiver of Revenue
Producer	R120.00	R40.00	R160.00	<b>2.1</b>	<b>2.2</b>	<b>2.3</b>
Wholesaler	<b>2.4</b>	<b>2.5</b>	<b>2.6</b>	R30.00	<b>2.7</b>	<b>2.8</b>
Retailer	<b>2.9</b>	R30.00	<b>2.10</b>	<b>2.11</b>	<b>2.12</b>	<b>2.13</b>
Total received for Receiver of Revenue						<b>2.14</b>

TOTAL [200]

## ANNEXURE

### ADMISSIBLE DEDUCTIONS WITH REGARD TO INPUT TAX

	Is VAT charged		Input VAT deductible	
	Yes	No	Yes	No
Advertising & Promotions	X		X	
Bank charges: Service fees	X		X	
Administration fee	X		X	
Cheque book	X		X	
Internet	X	X		
Tax levy				
Bad Debts/Recovered	X		X	
Depreciation		X		
Donations		X		
Electricity & Water	X		X	
Interest on current account		X		
Interest Paid/Received		X		
Investments		X		
Loans		X		
Motor Vehicles	X		X	
Motor Vehicles: Repairs & Maintenance	X		X	
Office Equipment	X		X	
Printing & Stationery	X		X	
Rates & Taxes		X		
Refreshments	X			X
Rent Paid/Received	X		X	
Salaries & Wages		X		
Telephone & Fax	X		X	

## Exam paper 1 Marking guideline

I4.1

✓

Prepared by: Educational Pack

Customer Age Analysis for Monthly Customers as at 31/03/2021

Name	120+ Days	90 Days	60 Days	30 Days	Current	Total Due
C001 - Domesle D	0.00	0.00	0.00	0.00	0.00	0.00
C002 - Ramaposa G	0.00	0.00	0.00	1 234.56	0.00	1 234.56
C003 - Mcombring NE	0.00	0.00	0.00	0.00	5 980.57	5 980.57
Z99 - Cash Sales	0.00	0.00	0.00	0.00	0.00	0.00
Totals :	0.00	0.00	0.00	1 234.56	5 980.57	7 215.13
PERCENTAGE :	0.00%	0.00%	0.00%	17.11%	82.89%	100.00%
GRAND TOTALS :						7 215.13

(3)

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

I4.2

✓

Prepared by: Educational Pack

Inventory Journal Batch Report for user student - in Period 12 Last Year

Inventory Code Description	Narration Project	Curr Cost	Date Unit Cost	Reference New Cost	Curr Qty GL Acc	Adj Qty By Adj Value By	New Qty Line Value
DCD	Drappier & Chocolate		28/02/2021	IJ12		4	4
Drappier & Chocolate Delight		404.83	404.83	404.83			1 619.32 ✓
DPT	Dom Perignon & Truff		28/02/2021	IJ12		6	6
Dom Perignon & Truffles		866.50	866.50	866.50			5 199.00 ✓
GST	Giant Statement Wine		28/02/2021	IJ12		8	8
Giant Statement Wine		833.17	833.17	833.17			6 665.36 ✓
MCC	Moet & Chandon Champ		28/02/2021	IJ12		10	10
Moet & Chandon Champagne		344.83	344.83	344.83			3 448.30 ✓
PCD	Prosecco & Cookies D		28/02/2021	IJ12		8	8
Prosecco & Cookies Duo		159.83	159.83	159.83			1 278.64 ✓
RWF	Red Wine & Fruit		28/02/2021	IJ12		6	6
Red Wine & Fruit		1 666.50	1 666.50	1 666.50			9 999.00 ✓
VCC	Veuve Clicquot Champ		28/02/2021	IJ12		4	4
Veuve Clicquot Champagne		404.83	404.83	404.83			1 619.32 ✓
TOTAL:							29 828.94 (8 / 2 = 4)

I4.3

Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191  Educational No: BASKET MARKING GUIDELINE PO Box 781893 Sandton 2146 South Africa	Supplier Invoice																																											
Date	06/03/2021 -1																																											
Page	1																																											
Document No	SI 13																																											
Ana	Deliver to																																											
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%;">Account</th> <th style="width: 25%;">Your Reference</th> <th style="width: 15%;">Tax Exempt</th> <th style="width: 15%;">Tax Reference</th> <th style="width: 30%;">Sales code</th> </tr> <tr> <td>A001 ✓</td> <td>AR001 ✓</td> <td style="text-align: center;">N</td> <td></td> <td style="text-align: right;">Exclusive</td> </tr> </table>	Account	Your Reference	Tax Exempt	Tax Reference	Sales code	A001 ✓	AR001 ✓	N		Exclusive																																		
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Code	Description	Quantity	Unit	Unit Price	Disc %	Tax	Net Price																																					
DCD	Drappier & Chocolate Delight	2	Pack	404.83	15.00%		809.66																																					
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Early Payment Terms: 5% within 30 days from period and 2 616.69 until 30/04/2021				<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Sub Total</td> <td style="text-align: right;">2 661.26</td> </tr> <tr> <td>Discount @ ✓ 10.00%</td> <td style="text-align: right;">266.13</td> </tr> <tr> <td>Amount Excl Tax</td> <td style="text-align: right;">2 395.13</td> </tr> <tr> <td>Tax</td> <td style="text-align: right;">359.27</td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><b>2 754.40</b></td> </tr> </table>		Sub Total	2 661.26	Discount @ ✓ 10.00%	266.13	Amount Excl Tax	2 395.13	Tax	359.27	<b>Total</b>	<b>2 754.40</b>																													
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Received in good order  Signed _____ Date _____																																												
Sage South Africa (Pty) Ltd																																												

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

Educational No: BASKET MARKING GUIDELINE  
 PO Box 781893  
 Sandton  
 2146  
 South Africa

Supplier Invoice	
Date	14/03/2021
Page	1
Document No	SI 14

Dukar

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales code
D002 ✓	D1701 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc %	Tax	Net Price
DPT	Dom Perignon & Truffles	8	Pack	888.50		15.00%	7 108.00 ✓
MCC	Moet & Chandon Champagne	10	Pack	334.83		15.00%	3 348.30 ✓

Early Payment Terms: ✓  
 15% within 7 days from period and  
 9 454.46 until 07/04/2021

Received in good order

Signed \_\_\_\_\_ Date \_\_\_\_\_

Sub Total	10 456.30
Discount @ ✓ 7.50%	784.22
Amount Excl Tax	9 672.08
Tax	1 450.82
Total	11 122.90

Sage South Africa (Pty) Ltd

<p style="text-align: center;">Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191</p> <p>Educational No: BASKET MARKING GUIDELINE PO Box 781893 Sandton 2146 South Africa</p>	<p style="text-align: center;">Supplier Invoice</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Date</td> <td style="width: 50%;">22/03/2021</td> </tr> <tr> <td>Page</td> <td>1</td> </tr> <tr> <td>Document No</td> <td>SI 15</td> </tr> </table>	Date	22/03/2021	Page	1	Document No	SI 15																										
Date	22/03/2021																																
Page	1																																
Document No	SI 15																																
<p>Florence</p>	<p>Deliver to</p>																																
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Account	Your Reference	Tax Exempt	Tax Reference	Sales code																													
F003 ✓	F0301 ✓	N		Exclusive																													
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Code	Description	Quantity	Unit	Unit Price	Disc %	Tax	Net Price																										
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GST	Giant Statement Wine	9	Pack	833.17	2.50 ✓	15.00%	7 311.07 ✓																										
<p>(8) [21]</p>																																	
<p style="text-align: center;">Early Payment Terms: ✓ 2.5% within 60 days from period and 15 930.47 until 30/05/2021</p> <p>Received in good order</p> <p>Signed _____ Date _____</p> <p>Sage South Africa (Pty) Ltd</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Sub Total</td> <td style="width: 30%; text-align: right;">14 955.55</td> </tr> <tr> <td>Discount @ ✓ 5.00%</td> <td style="text-align: right;">747.77</td> </tr> <tr> <td>Amount Excl Tax</td> <td style="text-align: right;">14 207.78</td> </tr> <tr> <td>Tax</td> <td style="text-align: right;">2 131.17</td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><b>16 338.95</b></td> </tr> </table>	Sub Total	14 955.55	Discount @ ✓ 5.00%	747.77	Amount Excl Tax	14 207.78	Tax	2 131.17	<b>Total</b>	<b>16 338.95</b>																						
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Sage Technology Park  
 102 Western Services Road  
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 2191

Educational No: BASKET MARKING GUIDELINE  
 PO Box 781893  
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 South Africa

Return & Debit - 1

Date 11/03/2021 -1

Page 1

Document No DN71

Ana

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales code
A001 ✓	AR001 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc %	Tax	Net Price
DCD	Drappier & Chocolate Delight Not ordered ✓	1	Pack	404.83		15.00%	404.83
							(6)

Not ordered

Received in good order

Signed \_\_\_\_\_ Date \_\_\_\_\_

Sub Total	404.83
Discount @ ✓ 10.00%	40.48
Amount Excl Tax	364.35
Tax	54.65
Total	419.00

Sage South Africa (Pty) Ltd

Sage Technology Park  
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 Gallo Manor Ext 6  
 2191

Educational No: BASKET MARKING GUIDELINE  
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 Sandton  
 2146  
 South Africa

Return & Debit

Date 28/03/2021

Page 1

Document No DN72

Florence

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales code
F003✓	F0301✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc %	Tax	Net Price
RWF	Red Wine & Fruit Must be truffles ✓	1	Pack	1 666.50		15.00%	1 666.50 ✓
GST	Giant Statement Wine 2 Bottles not included ✓	2	Pack	833.17	2.50	15.00%	1 624.68 ✓
							(7) [13]

RWF – must be truffles  
 GST – 2 bottles not included

Received in good order

Signed \_\_\_\_\_ Date \_\_\_\_\_

Sage South Africa (Pty) Ltd

Sub Total	3 291.18
Discount @ ✓ 5.00%	164.55
Amount Excl Tax	3 126.63
Tax	469.00
Total	3 595.63

Sage Technology Park  
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Educational No: BASKET MARKING GUIDELINE  
 PO Box 781893  
 Sandton  
 2146  
 South Africa

Tax Invoice -1

Date 03/03/2021 -1

Page 1

Document No TI701 ✓

Cash Sales

Deliver to

PK Mbenga  
 9 Penguin Drive  
 SIMON'S TOWN ✓  
 7975

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

Code	Description	Quantity	Unit	Unit Price	Disc %	Tax	Net Price
CTC	Champagne, Truffles & Chocolates	4	Pack	382.12		15.00%	1 528.48 ✓
DPT	Dom Perignon & Truffles	2	Pack	1 949.63		15.00%	3 899.26 ✓
GST	Giant Statement Wine	1	Pack	1 874.63		15.00%	1 874.63 ✓

Thank you for your continuous Support ✓

Received in good order

Signed \_\_\_\_\_ Date \_\_\_\_\_

Sub Total	7 302.37
Discount @ ✓ 10.00%	730.24
Amount Excl Tax	6 572.13
Tax	985.82
Total	7 557.95

Sage South Africa (Pty) Ltd

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

Educational No: BASKET MARKING GUIDELINE  
 PO Box 781893  
 Sandton  
 2146  
 South Africa

Tax Invoice	
Date	09/03/2021
Page	1
Document No	TI702

Mcombring NE  
 PO Box 32  
 CHATSWORTH ✓  
 7353

Deliver to

15 6<sup>th</sup> Avenue  
 CHATSWORTH ✓  
 7354

Account	Your Reference	Tax Exempt	Tax Reference	Sales code
C003 ✓		N	258369147 ✓	Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc %	Tax	Net Price
VCC	Veuve Clicquot Champagne	3	Pack	910.87		15.00%	2 732.61
MCC	Moet & Chandon Champagne	2	Pack	775.88		15.00%	1 551.76
PCD	Prosacco & Cookies Due	1	Pack	359.63		15.00%	359.63
COU ✓	Courier	106	P/km	5.25		15.00%	556.50
							(12)

Please visit us soon. ✓

Received in good order

Signed \_\_\_\_\_ Date \_\_\_\_\_

Early Payment Terms: ✓  
 15% within 7 days from period and  
 5 179.50 until 07/04/2021

Sub Total	5 200.50
Discount @ ✓ 00.00%	0.00
Amount Excl Tax	5 200.50
Tax	780.07
Total	5 980.57

Sage South Africa (Pty) Ltd

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

Educational No: BASKET MARKING GUIDELINE  
 PO Box 781893  
 Sandton  
 2146  
 South Africa

Tax Invoice	
Date	15/03/2021
Page	1
Document No	TI703

Domesie D

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales code
C001✓		N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc %	Tax	Net Price
DCD	Drappier & Chocolate Delight	1	Pack	910.88		15.00%	910.88
GST	Giant Statement Wine	3	Pack	1 874.63		15.00%	5 623.89
RWF	Red Wine & Fruit	2	Pack	3 749.63		15.00%	7 499.26
							(6)

Please visit us soon.

Received in good order

Signed \_\_\_\_\_ Date \_\_\_\_\_

Early Payment Terms: ✓  
 10% within 14 days from period and  
 13 798.97 until 14/04/2021

Sub Total	14 034.03
Discount @ ✓ 5.00%	701.69
Amount Excl Tax	13 332.34
Tax	1 999.86
Total	15 332.20

Sage South Africa (Pty) Ltd

<p style="text-align: center;">Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191</p> <p>Educational No: BASKET MARKING GUIDELINE PO Box 781893 Sandton 2146 South Africa</p>	<p style="text-align: center;">Tax Invoice</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Date</td> <td style="text-align: right;">27/03/2021</td> </tr> <tr> <td>Page</td> <td style="text-align: right;">1</td> </tr> <tr> <td>Document No</td> <td style="text-align: right;">TI704</td> </tr> </table>	Date	27/03/2021	Page	1	Document No	TI704																																		
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<p>Cash Sales</p>	<p>Deliver to</p> <p>H Tyalisi 36 Plein Street ✓ DARLING 7345</p>																																								
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Educational No: BASKET MARKING GUIDELINE  
 PO Box 781893  
 Sandton  
 2146  
 South Africa

Credit Note -1

Date 10/03/2021 -1

Page 1

Document No CN3

Cash Sales

Deliver to

PK Mbenga  
 9 Penguin Drive ✓  
 SIMON'S TOWN  
 7975

Account	Your Reference	Tax Exempt	Tax Reference	Sales code
Z99 ✓	TI701 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc %	Tax	Net Price
CTC	Champagne, Truffles & Chocolates Should be Moet & Chandon Champagne ✓	2	Pack	382.12		15.00%	764.24 ✓
GST	Giant Statement Wine Wrong address ✓	1	Pack	1 874.63		15.00%	1 874.63 ✓
							(8) [8]

CTC – should be Moet & Chandon Champagne  
 GST – wrong address

Received in good order

Signed \_\_\_\_\_ Date \_\_\_\_\_

Sage South Africa (Pty) Ltd

Sub Total	2 638.87
Discount @ ✓ 10.00%	263.88
Amount Excl Tax	2 374.99
Tax	356.25
Total	2 731.25

I4.4

✓  
Suppliers Journal batch listing for user student – Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive	Contra
1	30/03/2021	S	D004 - DELAIRE	D3003	5 Chrystal chandeliers		17 ✓	13 382.61	15 390.00 C ✓	6300/010 ✓
1	30/03/2021	S	D004 - DELAIRE ✓	D3003 ✓	1 Cash register	✓	17	5 799.13	6 669.00 C ✓	6300/010 ✓
1	30/03/2021	S	D004 - DELAIRE	D3003	5 Thermal tally rolls		15 ✓	252.17	290.00 C ✓	4200/000 ✓
1	30/03/2021	G	9500/000-VAT Control Account	ZContras	D3003 – Tax Entry		00	2 007.39	2 007.39 D	
1	30/03/2021	G	6300/010-Office Equipment Cost	D3003	5 Chrystal chandeliers		00	13 382.61	13 382.61 D	6300/010
1	30/03/2021	G	9500/000-Vat/Tax Control Account	ZContras	D3003 – Tax Entry		00	869.87	869.87 D	
1	30/03/2021	G	6300/010-Office Equipment Cost	D3003	1 Cash register		00	5 799.13	5 799.13 D	6300/010
1	30/03/2021	G	9500/000-Vat/Tax Control Account	ZContras	D3003 – Tax Entry		00	37.83	37.83 D	
1	30/03/2021	G	4200/000-Printing & Stationery	D3003	5 Thermal tally rolls		00	252.17	252.17 D	4200/000
-1 ZContras										(12)
End of Report										

Prepared by: Educational Pack

Suppliers Allowances batch listing for user student – Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive	Contra
1	31/03/2021	S	D004 - DELAIRE	D3003	1 Chandelier – missing chrystals		15	2 676.52	3 078.00 D ✓	6300/010 ✓
1	31/03/2021	S	D004 - DELAIRE ✓	D3003 ✓	1 Tally roll – extra roll included	✓	17 ✓	50.43	58.00 D ✓	4200/000 ✓
1	31/03/2021	G	9500/000-VAT Control Account	ZContras	D3003 – Tax Entry		00	401.48	401.48 C	
1	31/03/2021	G	6300/010-Office Equipment Cost	D3003	1 Chandelier – missing chrystals		00	2 676.52	2 676.52 C	6300/010 ✓
1	31/03/2021	G	9500/000-Vat/Tax Control Account	ZContras	D3003 – Tax Entry		00	7.57	7.57 C	
1	31/03/2021	G	4200/000-Printing & Stationery	D3003	1 Tally roll – extra roll included		00	50.43	50.43 C	4200/000
-1 ZContras										(9)
End of Report										

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	06/03/2021	* G	3050/000-Adverting & Promotions	031	Paarl Media- advert wine maker		15 ✓	568.97	654.32 D ✓	8400/000
1	08/03/2021	* G	4400/000-Salaries & Wages	032	Cash		00 ✓	3 500.00	3 500.00 D ✓	8400/000
1	14/03/2021	S	A001 -Arra	033 ✓	Settlement of account		00	2 218.63	2 218.63 D ✓	8400/000
1	16/03/2021	* G	4600/000-Telephone & Fax	034	Telkom		15	1 739.13	2 000.00 D ✓	8400/000
1	16/03/2021	* G	5400/000-Drawings	034	Telkom-Telephone		00	345.67	345.67 D ✓	8400/000
1	22/03/2021	C	Z99-Cash Sales	035	PK Mbenga-refund		00	2 731.24	2 731.24 D ✓	8400/000
1	28/03/2021	* G	4250/000-Rates & Taxes	036	Rawsonville Municipality		00	3 210.12	3 210.12 D ✓	8400/000
1	31/03/2021	* S	D004 - DELAIRE	037	Full payment of account		00	18 252.35	18 252.35 D ✓	8400/000
1	31/03/2021	G	8410/000-Petty Cash	038	Cash –restore imprest amount		00	817.88	817.88 D ✓	8400/000
1	07/03/2021	* G	3200/000-Bank Charges	BS013/02	BGC Bank-service fee		15	44.55	51.23 D ✓	8400/000
1	11/03/2021	* G	6200/010-Motor Vehicles: Cost	BS013/03	Rawsonville Motors –delivery		17	108 695.65	125 000.00 D ✓	8400/000
1	24/03/2021	* G	3200/000-Bank Charges	BS013/02	BGC Bank-service fee		15	107.35	123.45 D ✓	8400/000
1	25/03/2021	* G	3650/000-Electricity & Water	BS013/04 ✓	Montagu Municipality		15	858.83	987.65 D ✓	8400/000
1	28/03/2021	* G	3200/000-Bank Charges	BS013/02	BGC Bank-internet fee		15	85.88	98.76 D ✓	8400/000
1	31/03/2021	* G	4400/000-Salaries & Wages	BS013/05	R Dornbrack		00	12 345.67	12 345.67 D ✓	8400/000
1	31/03/2021	* G	3200/000-Bank Charges	BS013/06	BGC Bank – tax levy		00	65.43	65.43 D ✓	8400/000
1	14/03/2021	S	A001 -Arra	033	Discount		15	101.54	116.77 D ✓	2700/000
1	31/03/2021	S	D004 - DELAIRE	037	Discount		15	835.35	960.65 D ✓	2700/000
1	31/03/2021	× G	8400/000-Bank	ZContras	Generated CB 1 Payments		00	172 402.40	172 402.40 C	
1	31/03/2021	× G	2700/000-Discount Received for Cash	ZContras	Generated Discount - ZContras		00	936.89	936.89 C	2700/000
1	31/03/2021	× G	9500/000-Vat/Tax Control Account	ZContras	ZContras – Tax entry		00	16 674.52	16 674.52 D	

[24]

-2 Description  
-1 Zcontras  
End of Report  
Line Transaction: account and amount

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	01/03/2021	G	5100/000-Capital	BDS1/1	✓ R010 Imelda Stein		00	50 000.00	50 000.00 C ✓	8400/000
1	03/03/2021	C	C001 – Domesie D	BDS1/1 ✓	R011 Settle account 01/03		00	2 311.02	2 311.02 C ✓	8400/000
1	03/03/2021	C	Z99-Cash Sales	BDS1/1	✓ CRR 011		00	7 557.95	7 557.95 C ✓	8400/000
1	10/03/2021	* G	2960/000-Rent Received /Income	BDS2/1	R012 S Walker		15	9 130.43	10 500.00 C ✓	8400/000
1	24/03/2021	C	C001 – Domesie D	BDS3/1	R014 Settle account		00	13 798.97	13 798.97 C ✓	8400/000
1	27/03/2021	C	Z99-Cash Sales	BDS3/1	CRR 012		00	5 906.69	5 906.69 C ✓	8400/000
1	01/03/2021	* G	7500/000-Investment Capitec: 12.5% pa	BS013/01 ✓	Capitec		00	100 000.00	100 000.00 C ✓	8400/000
1	31/03/2021	* G	2950/000-Interest on current account	BS013/07	BGC Bank		00	98.76	98.76 C ✓	8400/000
1	03/03/2021	C	C001 – Domesie D	BDS1/1	Discount		15	223.29	256.78 C ✓	8400/000
1	24/03/2021	C	C001 – Domesie D	BDS3/1	Discount		15	1 333.24	1 533.23 C ✓	8400/000
1	31/03/2021	× G	8400/000-Bank	ZContras	Generated CB 1 Payments		00	190 173.39	190 173.39 D	
1	31/03/2021	× G	3550/000-Discount Allowed for Cash	ZContras	Generated Discount - ZContras		00	1 556.53	1 556.53 D	3550/000
1	31/03/2021	× G	9500/000-Vat/Tax Control Account	ZContras	ZContras – Tax entry		00	1 136.09	1 136.09 C	

[15]

-1 Tax  
-1 Zcontras  
End of Report  
Line Transaction: account and amount

I4.5

Prepared by: Educational Pack

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

Closing Balance As Per Bank Statement			-37 783.54	✓
Less Outstanding CB 1 Payments:				
033	14/03/2021	Settle of account	2 218.63	
035 ✓	22/03/2021	PK Mbenga - refund	2 731.24	
037	31/03/2021	Full payment of account	18 252.35	
038	31/03/2021	Cash – restore imprest amount	817.88	
Sub Total			24 020.10	CR
Plus Outstanding CB 1 Receipts:				
BDS1/1 ✓	01/03/2021	R011 Settle account 01/03	59 868.97	
BDS3/1	24/03/2021	CRR 012	19 705.66	
Sub Total			79 574.63	DR
Reconciled Bank Balance			17 770.99	✓
Computer Bank Balance As At 31/03/2021			17 770.99	
Diff			0.00	

[4]

End of Report

I4.6

Cash Book Details – 01/03/2021 to 31/03/2021							Prepared by: Educational Pack	
Date	Account	Name	Reference	Description	Tax	Amount		
OPENING BALANCE FOR CASH BOOK 2: ACCOUNT 8410/000 – PETTY CASH AS AT 01/03/2021								
Cash Book 2: Account 8410/000 – Petty Cash – CB 2 Payments								
02/03/2021	4700/000	Refreshments	PCV123	RAW – tea, coffee, milk, sugar	0.00	-123.45	✓	
09/03/2021	4200/000	Printing & Stationery	PCV124 ✓	Worcester Stationers – printing page	12.88	-98.76	✓	
16/03/2021	3600/000	Donations	PCV125	De Rust Hospice	0.00	-250.00	✓	
23/03/2021	4150/020	Motor Vehicle – Repairs & Maintenance	PCV126	Montagu Motors – del vehicle	45.09	-345.67	✓	
Total for Cash Book 2: Account 8410/000 – Petty Cash – CB 2 Payments					57.97	-817.88		
CLOSING BALANCE FOR CASH BOOK 2: ACCOUNT 8410/000 – PETTY CASH AS AR 31/03/2021								-817.88
					RECEIPTS	PAYMENTS		
Transactions Printed					0.00	817.88		
Opening Balance								
Closing Balance					817.88			
Total					817.88	817.88		
End of report								
-1 Date								
-1 Description								
Line transaction: account and amount								

I4.7

CB 1 Receipts batch listing for user student – Pre Update Printout											Prepared by: Educational Pack
Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive	Contra	
1	01/03/2021	G	2850/000-Bad Debts Recovered	✓ M1/3	✓ R015 M. Valashayi		16	3 005.90	3 456.78 C	✓ 8400/000	
1	01/03/2021	× G	8400/000-Bank	ZContras	Generated CB 1 Receipts		00	3 456.78	3 456.78 D		
1	31/03/2021	× G	9500/000-Vat/Tax Control Account	ZContras	ZContras – Tax entry		00	450.88	450.88 C		
End of Report											[3]
-1 Tax											
-1 Date											
-1 Zcontras											

I4.8

Inventory Journal Batch Report for user student – In Period 01								
Inventory Code	Narration	Date	Reference	Curr Qty	Adj Qty By	New Qty		
Description	Project	Curr Cost	Unit Cost	New Cost	CL Acc	Adj Value By	Line Value	
VCC	Veuve Clicquot Champagne		31/03/2021	M2/3	5	-2 ✓	3	
		413.21	413.21	413.21			-826.42	
MCC	Moet & Chandon Champ		31/03/2021	M2/3	14	-3 ✓	11	
		327.27	327.27	327.27			-981.81	
TOTAL							-1 808.23	
End of Report								[2]

I4.9

General Journal batch listing for user student – Pre Update Printout										
Per	Date	GCS	Account	Reference	Description	Project	Debit	Credit	Contra	
1	31/03/2021	G ✓	5400/000- Drawings	M2/3	Took stock		1 808.23 ✓		2000/000 ✓	
1	31/03/2021	C ✓	5400/000- Drawings	M2/4	De Rust Hospice		250.00 ✓		3600/000 ✓	
1	31/03/2021	C	2000/000-Purchases	M2/3	Took stock			1 808.23	2000/000	
1	31/03/2021	G	2000/000-Purchases	M2/4	De Rust Hospice			250.00	3600/000	
End of Report										[7]
-1 Date										
-1 Zcontras										

I4.I0

Inventory Valuation using Last Cost as at 31/03/2021					Prepared by: Educational Pack	
Code	Description	Group	Unit	On Hand Including Unposted	Cost	Value
CTC	Champagne, Truffles & Chocolates	002	Each	2	152.85	305.69
DCD	Drappier & Chocolate Delight	002	Each	4	364.35	1 457.39
DPT	Dom Perignon & Truffles	002	Each	12	821.86	9 862.35
GST	Giant Statement Wine	002	Each	12	771.72	9 260.68
MCC	Moet & Chandon Champagne	002	Each	11	309.72	3 406.90
PCD	Prosecco & Cookies Due	002	Each	13	175.84	2 285.95
RWF	Red Wine & Fruit	002	Each	6	1 583.18	9 499.05
VCC	Veuve Clicquot Champagne	002	Each	3	418.79	1 256.37
<b>TOTAL OF SELECTED RANGE</b>						<b>37 334.37</b>

[2]

End of Report

I4.II

Stock Journal batch listing for user student – Pre Update Printout									
Per	Date	GCS	Account	Reference	Description	Project	Debit	Credit	Contra
1	31/03/2021	G	✓ 7700/000- Trading Stock	M3/3	Transfer of closing stock		37 334.37	✓	2020/000
1	31/03/2021	C	2020/000-Closing Stock	M3/3	Transfer of closing stock			37 334.37	2020/000

[3]

End of Report

I4.I2

Customer Detailed Ledger 01/03/2021 to 31/03/2021					Prepared by: Educational Pack		
Date	Entry Type	Reference	Contra Acc (If Avail)	Description	Debit	Credit	Cumulative
C001: Domesie D ✓							
Opening Balance as at 01/03/2021					2 567.80		
03/03/2021	CB 1 Receipts	BDS1/1		R011 Settle account 01/03		2 311.02	256.78
03/03/2021	CB 1 Receipts	BDS1/1		Discount		256.78	0.00
15/03/2021	Customers Journal	TI703		Tax Invoice	15 332.20		15 332.20
24/03/2021	CB 1 Receipts	BDS3/1		R014 Settle account		13 798.97	1 533.23
24/03/2021	CB 1 Receipts	BDS3/1		Discount		1 533.23	0.00
Closing Balance as at 31/03/2021					0.00		
<b>TOTAL CLOSING BALANCE AS AT 31/03/2021</b>					<b>0.00</b>		

[2]

End of Report  
-1 Other customers

I4.I3

Prepared by: Educational Pack

Supplier Master Listing

Acc S004	Telephone: 023 214 5678 ✓	Blocked: No
Name DELAIRE ✓	Fax:	Credit Limit: 25 000.00 ✓
Physical Address	Contact: Dean Basson ✓	Remittances: P
23 Bath Street	Mobile Phone:	Currency Code: 0
MONTAGU ✓	Email:	EU Country:
6720	Type: B/F	No. of Notes: 0
	Early Terms: 5 ✓	Tax Mode: No Tax Type Default
	Normal Terms: 0	Tax Reference: 794613285 ✓
	Tax Code: 0	Ship Delivery:
	Freight:	Category: 0

[8/2 = 4]

End of Report

I4.I4

✓ GL Detailed Ledger 01/03/2021 to 31/03/2021					Prepared by: Educational Pack		
Date	Entry Type	Reference	Contra Acc (If Avail)	Description	Debit	Credit	Cumulative
9500/000: Vat/Tax Control Account ✓							
Opening Balance as at 01/03/2021					0.00		
03/03/2021	Customers Journal	ZContras		Tax entry Tax Invoice		985.82	-985.82
06/03/2021	Suppliers Journal	ZContras		Tax entry Supplier Invoice	359.27		-626.55
09/03/2021	Customers Journal	ZContras		Tax entry Tax Invoice		780.07	-1 406.62
10/03/2021	Customers Allowances	ZContras		Tax entry Credit Note	356.25		-1 050.37
11/03/2021	Suppliers Allowances	ZContras		Tax entry Return & Debit		54.65	-1 105.02
14/03/2021	Suppliers Journal	ZContras		Tax entry Supplier Invoice	1 450.82		345.80
15/03/2021	Customers Journal	ZContras		Tax entry Tax Invoice		1 999.86	-1 654.06
22/03/2021	Suppliers Journal	ZContras		Tax entry Supplier Invoice	2 131.17		477.11
27/03/2021	Customers Journal	ZContras		Tax entry Tax Invoice		770.45	-293.34
28/03/2021	Suppliers Allowances	ZContras		Tax entry Return & Debit		469.00	-762.34
30/03/2021	Suppliers Journal	ZContras	9000/000	D3003-Tax entry	2007.39		1 245.05
30/03/2021	Suppliers Journal	ZContras	9000/000	D3003-Tax entry	869.87		2 114.92
30/03/2021	Suppliers Journal	ZContras	9000/000	D3003-Tax entry	37.83		2 152.75
31/03/2021	Suppliers Allowances	ZContras	9000/000	D3003-Tax entry		401.48	1 751.27
31/03/2021	Suppliers Allowances	ZContras	9000/000	D3003-Tax entry		7.57	1 743.70
31/03/2021	CB 1 Payments	ZContras	8400/000	ZContras Tax entry	16 674.52		18 418.22
31/03/2021	CB 1 Receipts	ZContras	8400/000	ZContras Tax entry		1 136.09	17 282.13
31/03/2021	CB 1 Receipts	ZContras	8400/000	ZContras Tax entry		450.88	16 831.25
31/03/2021	CB 2 Payments	ZContras	8410/000	ZContras Tax entry	57.97		16 889.22
Closing Balance as at 31/03/2021					16 889.22		

[2]

End of Report  
-1 Other accounts

I4.I5

		Prepared by: Educational Pack	
✓ Trial Balance: 01/03/2021 to 31/03/2021			
Last Year	Account	DR	CR
0.00	1000/000 Sales	✓ IS first	27 866.22
0.00	2000/000 Purchases	20 975.78	
0.00	2020/000 Closing Stock		37 334.37
0.00	2700/000 Discount Received for Cash		936.89
0.00	2850/000 Bad Debts Recovered		3 005.90
0.00	2950/000 Interest on current account		98.76
0.00	2960/000 Rent Received /Income		9 130.43
0.00	3050/000 Advertising & Promotions	568.97	
0.00	3200/000 Bank Charges	303.21	
0.00	3550/000 Discount allowed for Cash	1 556.53	
0.00	3650/000 Electricity & Water	858.83	
0.00	4150/000 Motor Vehicle Expenses		
0.00	4150/020 Motor Vehicle – Repairs & Maintenance	300.58	
0.00	4200/000 Printing & Stationery	287.62	
0.00	4250/000 Rates and Taxes	3 210.12	
0.00	4400/000 Salaries & Wages	15 845.67	
0.00	4600/000 Telephone & Fax	1 739.13	
0.00	4700/000 Refreshments	123.45	
0.00	<b>Nett Profit</b>	<b>32 602.68</b>	
<b>0.00</b>		<b>78 372.57</b>	<b>78 372.57</b>
0.00	<b>Nett Profit</b>		<b>32 602.68</b>
0.00	5100/000 Capital		50 000.00
0.00	5400/000 Drawings	2 403.90	
0.00	6200/000 Motor Vehicles		
0.00	6200/010 Motor Vehicles: Cost	108 695.65	
0.00	6300/000 Office Equipment		
0.00	6300/010 Office Equipment: Cost	16 505.22	
0.00	7500/000 Investment Capitec: 12.5% pa		100 000.00
0.00	7700/000 Trading Stock	37 334.37	
0.00	<b>8000/000 Customer Control Account</b>	<b>7 215.13</b>	
0.00	8400/000 Bank	21 227.77	
0.00	<b>9000/000 Supplier Control Account</b>		<b>23 866.22</b>
0.00	9500/000 Vat/Tax Control Account	16 889.22	
0.00	9990/000 Opening Balance / Suspense Account		3 802.36
<b>0.00</b>		<b>210,271.26</b>	<b>210 271.26</b>
	-1 Zero items		[4]

TOTAL SECTION A: [180]

- 1.1 Value Added Tax ✓ (1)
- 1.2 Input tax is a levy paid by a business ✓ on acquired goods and services.  
An example of an input tax is the value added tax. ✓ (2)
- 1.3 Zero-rated ✓ (1)
- 1.4 **Invoice basis** you account for or claim tax for a transaction ✓ in the tax period  
in which the **invoice** is issued. ✓ (2)
- 2.1 R24.00 ( $160 * 15\%$ ) ✓
- 2.2 R184.00 ( $160 + 24$ ) ✓
- 2.3 R24.00 ( $184 - 160$ ) ✓
- 2.4 R160.00 (160 exclusive price) ✓
- 2.5 R70.00 ( $230 - 160$ ) ✓
- 2.6 R230.00 ( $30 * 115 / 15$ ) ✓
- 2.7 R260.00 ( $230 + 30$ ) ✓
- 2.8 R6.00 ( $30 - 24$ ) ✓
- 2.9 R230.00 (230 exclusive) ✓
- 2.10 R260.00 ( $230 + 30$ ) ✓
- 2.11 R39.00 ( $260 * 15\%$ ) ✓
- 2.12 R299.00 ( $260 + 39$ ) ✓
- 2.13 R9.00 ( $39 - 30$ ) ✓
- 2.14 R39.00 ( $24 + 6 + 9$ ) ✓ (14)

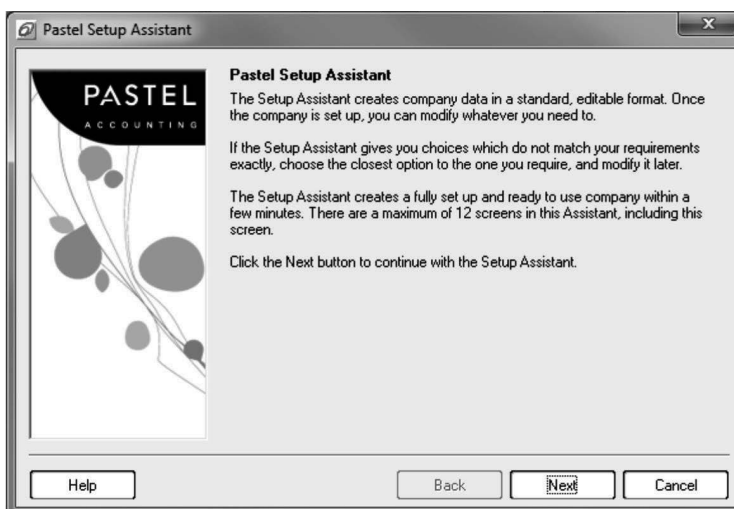
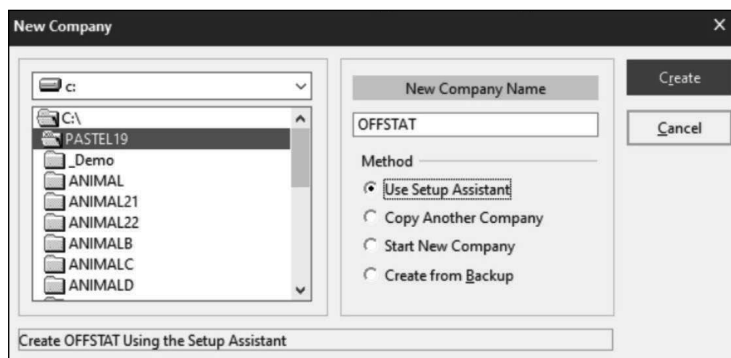
**TOTAL SECTION B: [20]**  
**GRAND TOTAL: [200]**



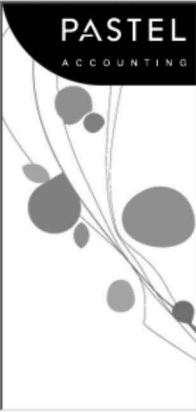
## EXAM PAPER 2

### INSTRUCTIONS TO LECTURER

1. Key in the set-up parameters for PASTEL three weeks before the date of the examination
2. Check that the watermark setup on each computer is correct.
3. Copy the given PASTEL parameters for each candidate into a separate working file. Ensure that a separate file is saved for each candidate and that candidates know how to open the company during the examination.
4. Candidates may NOT view the information before the examination. A password may be used but it must be removed before the candidates start writing the examination.
5. This information is **STRICTLY CONFIDENTIAL**, and MAY NOT BE DISCUSSED with candidates before the examination.
6. CARRY OUT THE FOLLOWING INSTRUCTIONS **THREE WEEKS BEFORE THE EXAMINATION**.
  - 6.1 Use the setup assistant to create a new set of accounts in PASTEL called **OFFSTAT**.
  - 6.2 FOLLOW THE INSTRUCTIONS ON THE PRINT SCREENS ATTACHED.



**Pastel Setup Assistant**



**Company Information**

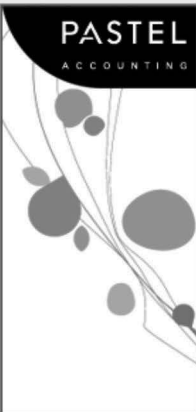
Company Name

Postal Address

Information

Help      Back      Next      Cancel

**Pastel Setup Assistant**



**Date Format**

Pastel lets you enter dates in different formats. Choose the format in which you wish to enter and display dates. You can change this format in the Setup...Company Parameters menu option, in the Formats tab.

Please choose the date sequence:

DMY - Day/Month/Year  
 MDY - Month/Day/Year  
 YMD - Year/Month/Day

Please choose the year format:

Two digits per year (01)  
 Four digits per year (2001)

Please enter the date separator:

Sample Date    31/01/2001

Help      Back      Next      Cancel

**Pastel Setup Assistant**

- Overview
- Company Info
- Date Format
- Period Setup**
- Period Setup Cont.
- Accounts Setup

**Period Setup**

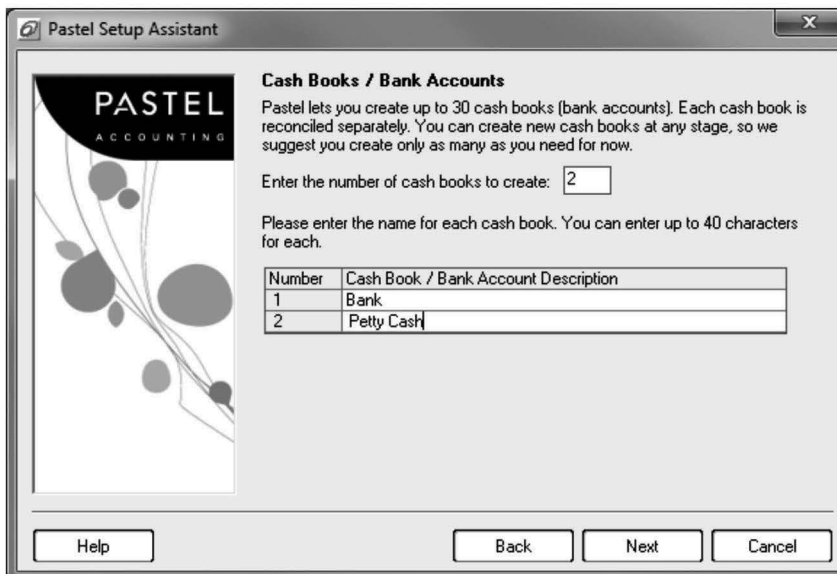
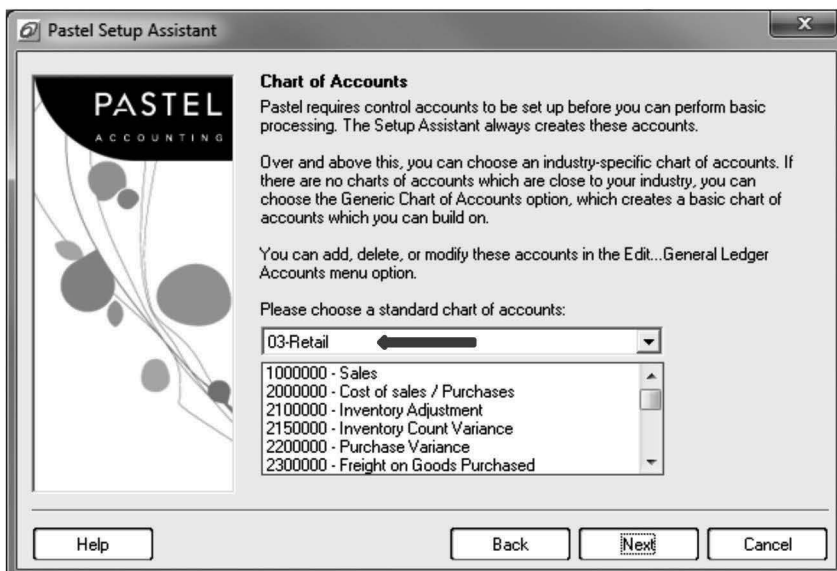
Pastel will set up your financial periods using the information you provide here. You can edit these periods in the Setup...Periods menu option.

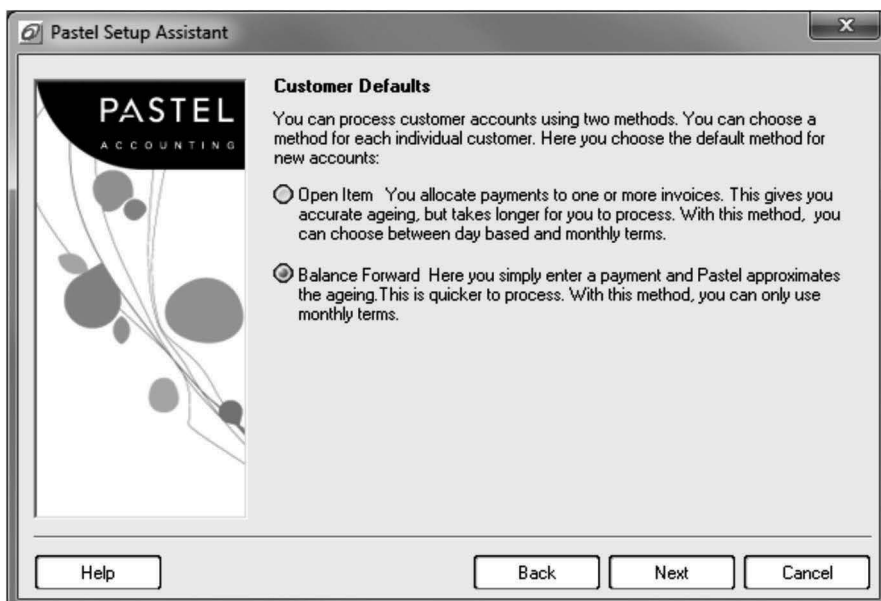
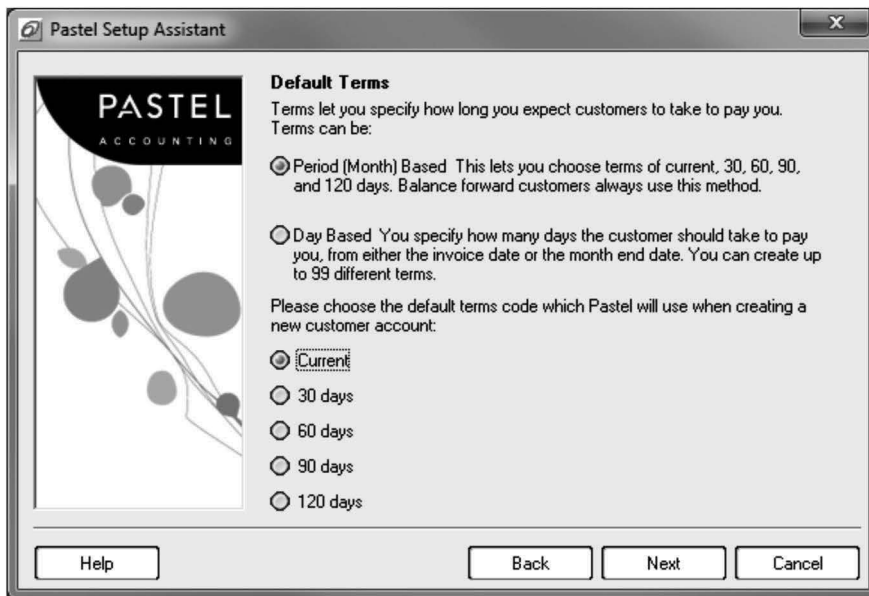
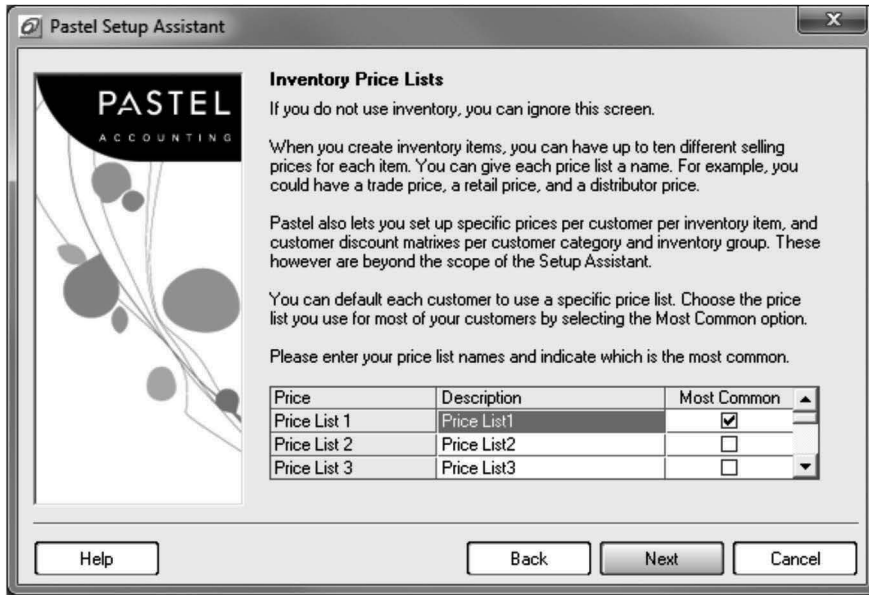
Please enter the start date of your current financial year:

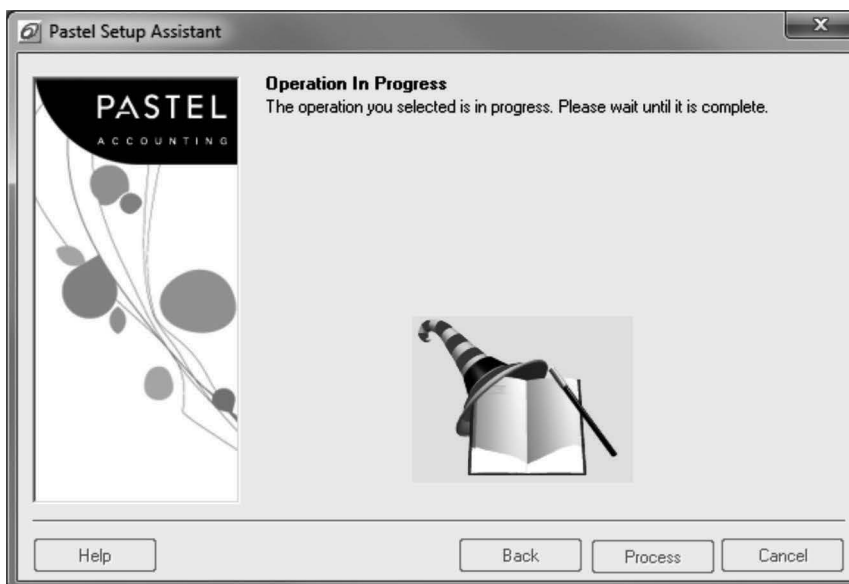
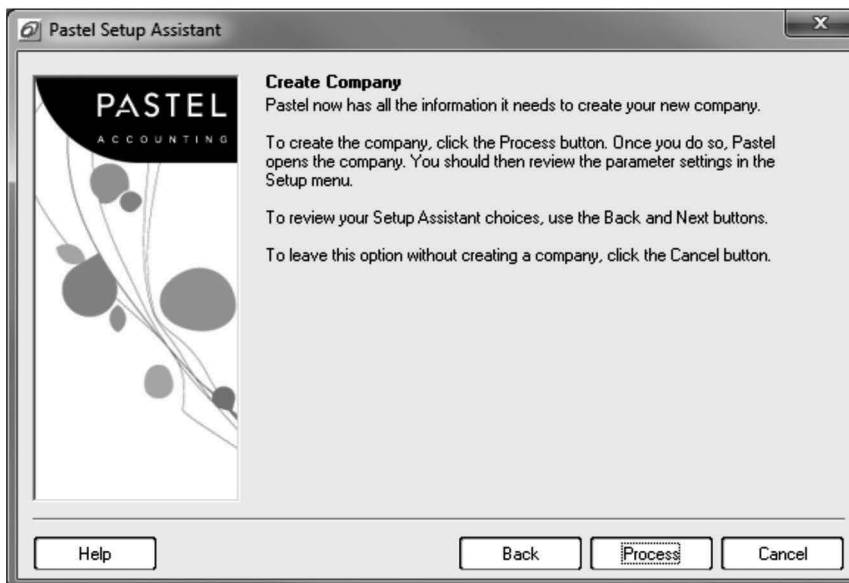
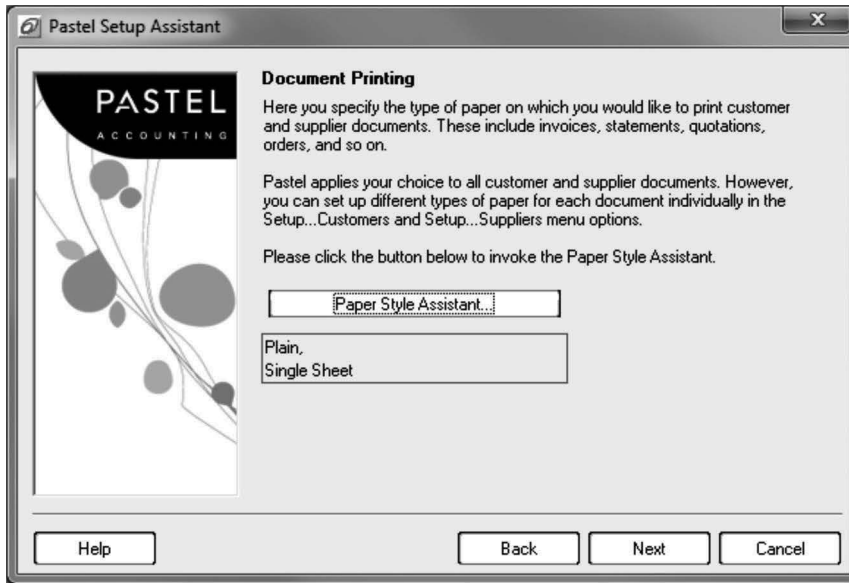
Please indicate when each period ends:

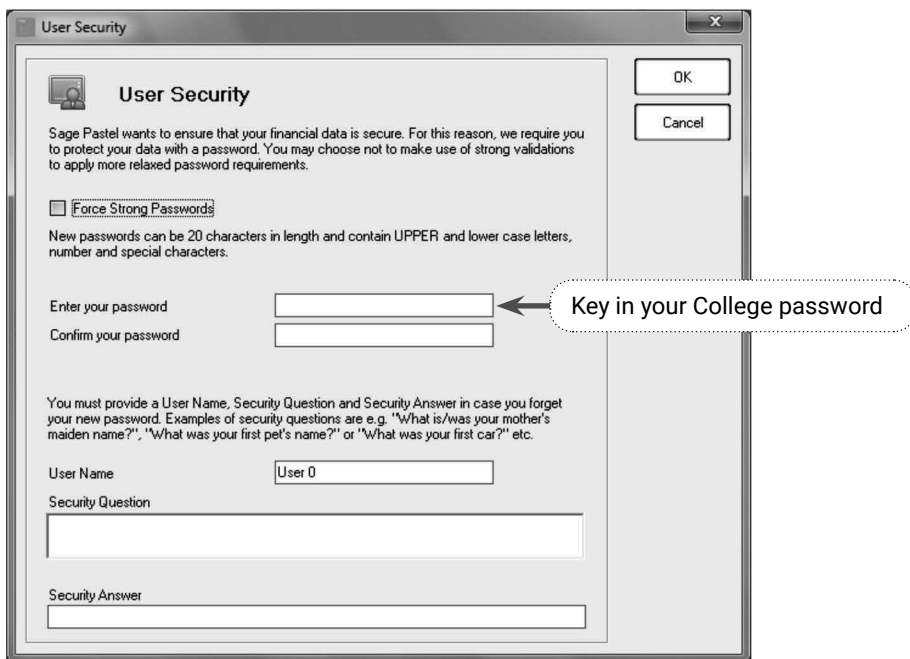
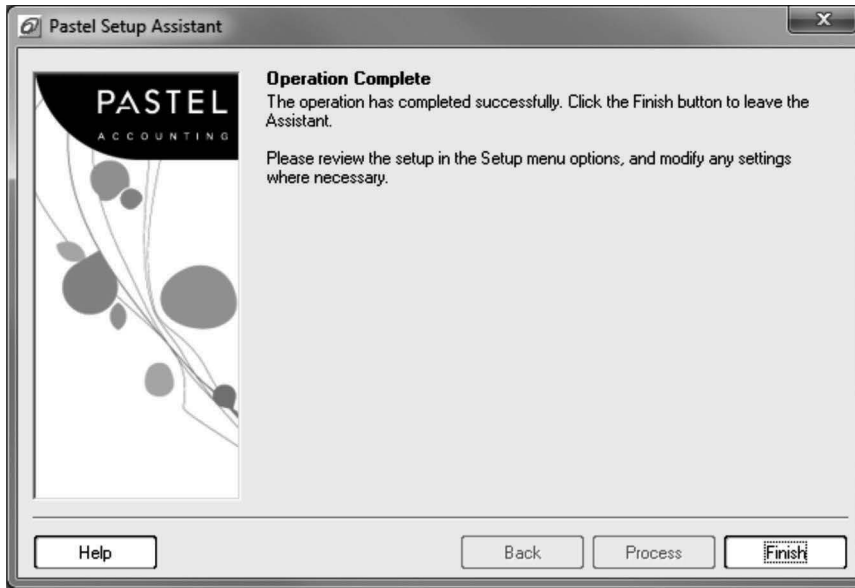
On the last day of the month  
 On the same day each month

Help      Back      Next      Cancel









### Set up Entry Types

Setup Entry Types - Sole Access Mode

No	Description	D C	Contra in Detail	Force Cost Codes	Account Access	Date / Period Entry	Cash Book	Currency	Bank Account
1	CB 1 Payments	D			GL and Suppliers	<input type="radio"/> Date Sets Period <input checked="" type="radio"/> Period Defaults Date	1	Home Currency	8400/000
2	CB 1 Receipts	C			GL and Customers	<input type="radio"/> Date Sets Period <input checked="" type="radio"/> Period Defaults Date	1		
3	CB 2 Payments	D			GL and Suppliers	<input type="radio"/> Date Sets Period <input checked="" type="radio"/> Period Defaults Date	2	Home Currency	8410/000
4	CB 2 Receipts	C			GL and Customers	<input type="radio"/> Date Sets Period <input checked="" type="radio"/> Period Defaults Date	2		
5	General Journal	D	✓		General Ledger	<input type="radio"/> Date Sets Period <input checked="" type="radio"/> Period Defaults Date	0		
6	Customers Journal	D	✓		Customer	<input type="radio"/> Date Sets Period <input checked="" type="radio"/> Period Defaults Date	0		
7	Suppliers Journal	C	✓		Supplier	<input type="radio"/> Date Sets Period <input checked="" type="radio"/> Period Defaults Date	0		
8	Customers Allowances	C	✓		Customer	<input type="radio"/> Date Sets Period <input checked="" type="radio"/> Period Defaults Date	0		
9	Suppliers Allowances	D	✓		Supplier	<input type="radio"/> Date Sets Period <input checked="" type="radio"/> Period Defaults Date	0		
10	Bad Debts Journal	C	✓		Customer	<input type="radio"/> Date Sets Period <input checked="" type="radio"/> Period Defaults Date	0		
11	Interest Charged Jnl	D	✓		Customer	<input type="radio"/> Date Sets Period <input checked="" type="radio"/> Period Defaults Date	0		
12	Stock Journal	D	✓		General Ledger	<input type="radio"/> Date Sets Period <input checked="" type="radio"/> Period Defaults Date	0		

2 cash book(s) in use, 8 journal(s) in use

OK Cancel

Entry Types						
No	Description	D/C	Account Access	Cash Book	Bank Account	
1	CB 1 Payments	D	GL and Suppliers	1	8400/000	
2	CB 1 Receipts	C	GL and Customers	1	8400/000	
3	CB 2 Payments	D	GL and Suppliers	2	8410/000	
4	CB 2 Receipts	C	GL and Customers	2	8410/000	
5	General Journal	D	General Ledger			
6	Customers Journal	D	Customer			
7	Suppliers Journal	C	Supplier			
8	Customers Allowances	C	Customer			
9	Suppliers Allowances	D	Supplier			
10	Bad Debts Journal	C	Customer			
11	Interest Charged Jnl	D	Customer			
12	Stock Journal	D	General Ledger			

### Set up Periods

Setup Periods - Sole Access Mode

This Year Periods      Last Year Periods

Period Number

Number of Periods:

Current Period:

Use Last Period as First Period of Next Year

Auto Create:  Use End Date

Create

Per	Description	Start	End
01	July	01/07/2021	31/07/2021
02	August	01/08/2021	31/08/2021
03	September	01/09/2021	30/09/2021
04	October	01/10/2021	31/10/2021
05	November	01/11/2021	30/11/2021
06	December	01/12/2021	31/12/2021
07	January	01/01/2022	31/01/2022
08	February	01/02/2022	28/02/2022
09	March	01/03/2022	31/03/2022
10	April	01/04/2022	30/04/2022
11	May	01/05/2022	31/05/2022
12	June	01/06/2022	30/06/2022

OK Cancel

Setup Periods - Sole Access Mode

This Year Periods      Last Year Periods

Period Number

Number of Periods:

Auto Create:  Use End Date

Create

Per	Description	Start	End
01	July	01/07/2020	31/07/2020
02	August	01/08/2020	31/08/2020
03	September	01/09/2020	30/09/2020
04	October	01/10/2020	31/10/2020
05	November	01/11/2020	30/11/2020
06	December	01/12/2020	31/12/2020
07	January	01/01/2021	31/01/2021
08	February	01/02/2021	28/02/2021
09	March	01/03/2021	31/03/2021
10	April	01/04/2021	30/04/2021
11	May	01/05/2021	31/05/2021
12	June	01/06/2021	30/06/2021

OK Cancel

### Set up Tax

Setup Tax - Sole Access Mode

Parameters    Percentages    Multiple Tax    Box Names    Box Layout

Processing Method

Tax System:

Tax Control Account:  Vat / Tax Control Account

Tax Provision Account:  Vat / Tax Provision Account

Early Payment Terms

Does Not Affect Invoice Value

Vat Free and Therefore Changes Invoice Value

Default Entry Method

**Exclusive**       Inclusive

Default Entry Method **Exclusive**

OK Cancel

Setup Tax General Settings - Sole Access Mode

No	Description	Tax %	Start	End
1	Vat - Standard rated	14.00	06/04/1993	31/03/2018
2	Zero rated	0.00	01/09/1991	31/12/2020
3	Exempt/non suppl	0.00	01/09/1991	31/12/2020
4	Bad debts	14.00	06/04/1993	31/03/2018
5	Capital goods	14.00	06/04/1993	31/03/2018
6	Vat adjustment	100.00	01/09/1991	31/12/2020
7	Accom exceed 28 days	14.00	01/01/1993	31/03/2018
8	Accom not exc 28 day	14.00	06/04/1993	31/03/2018
9	Export 2nd hd goods	14.00	06/04/1993	31/03/2018
10	Change in use	14.00	06/04/1993	31/03/2018
11	Zero rate exports	0.00	01/09/1991	31/12/2020

Setup Tax General Settings - Sole Access Mode

No	Description	Tax %	Start	End
12	Goods/Serv imported	100.00	01/09/1991	31/12/2020
13	Capital imports	100.00	01/09/1991	31/12/2020
14	Temporary Vat	14.00	01/04/2018	31/03/2020
15	Vat - Standard rated	15.00	01/04/2018	01/04/2043
16	Bad debts	15.00	01/04/2018	01/04/2043
17	Capital goods	15.00	01/04/2018	01/04/2043
18	Accom exceed 28 days	15.00	01/04/2018	01/04/2043
19	Accom not exc 28 day	15.00	01/04/2018	01/04/2043
20	Export 2nd hd goods	15.00	01/04/2018	01/04/2043
21	Change in use	15.00	01/04/2018	01/04/2043
22		0.00	01/01/1980	31/12/2020

Edit/Terms/Early Payment Terms

Edit Early Payment Terms - Sole Access Mode

Code	Discount Percentage	Day(s)	Timing
1	7.500%	45	<input type="radio"/> From Date of Invoice <input checked="" type="radio"/> From Last Day of Period
2	15.000%	7	<input type="radio"/> From Date of Invoice <input checked="" type="radio"/> From Last Day of Period
3	5.000%	60	<input type="radio"/> From Date of Invoice <input checked="" type="radio"/> From Last Day of Period
4	10.000%	15	<input type="radio"/> From Date of Invoice <input checked="" type="radio"/> From Last Day of Period
5	0.000%	0	<input type="radio"/> From Date of Invoice <input checked="" type="radio"/> From Last Day of Period
6	0.000%	0	<input type="radio"/> From Date of Invoice <input checked="" type="radio"/> From Last Day of Period

Discount Percentage	Day(s)	Timing
7.5	45	From Last Day of Period
15	7	From Last Day of Period
5	60	From Last Day of Period
10	15	From Last Day of Period

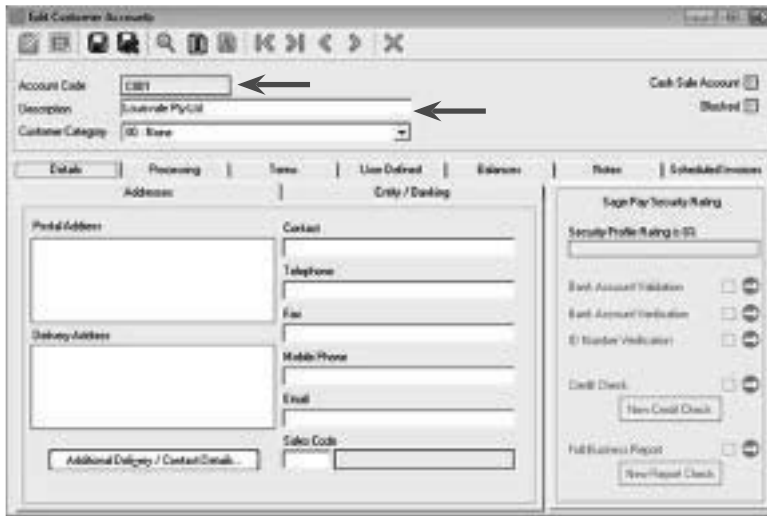
### Set up Customer/Control

### Setup/ Customer Documents/ Invoice

### Setup/ Customer Documents/ Credit Note

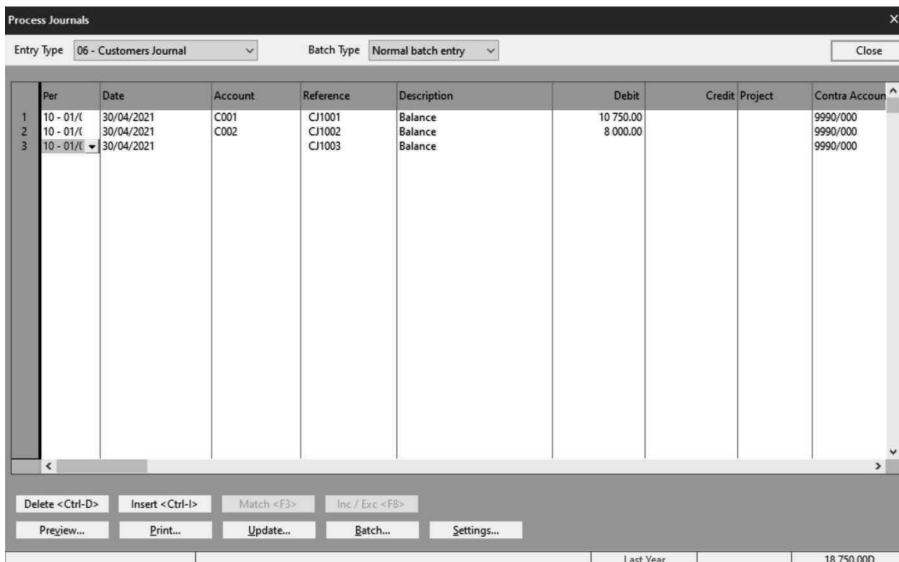
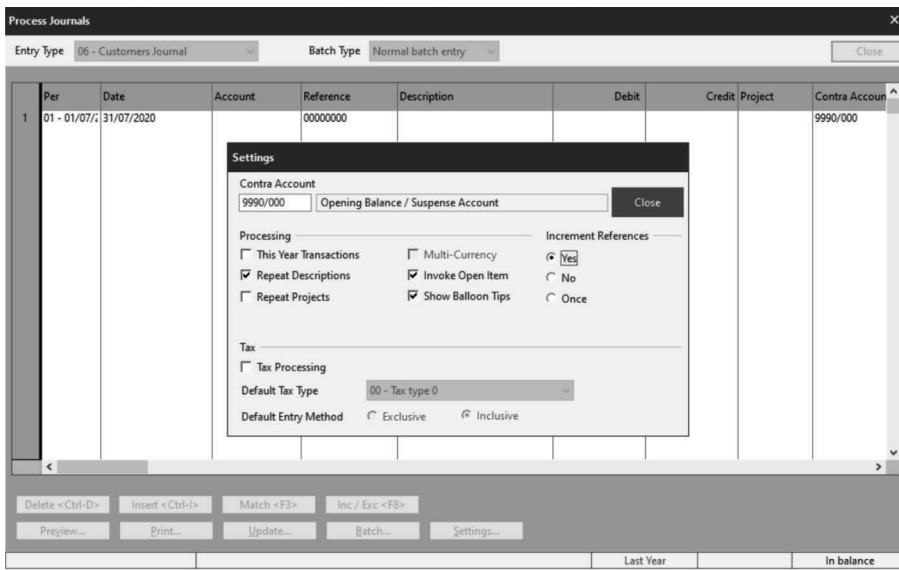
Code	Description	Balance Last year – period 10
C001	Louisvale Pty Ltd	10 750.00
C002	Pella Distributors	8 000.00
CZ99	Cash Sales	

Edit/Customers/Accounts



Journals/Customers/Customers' Journal

Settings/Contra account: 9990/000; Untick This Year;  
 Tick Repeat Description; Untick Tax; Increment Reference – Tick Yes  
 Select period 10. Enter balances and update batch.



### Setup/Suppliers/Control

Setup Suppliers Control - Sole Access Mode

**Configuration** | Remittances | Defaults | Description

Control Accounts

Supplier Control: 9000/000 | Supplier Control Account

Cash Book Discount: 2700/000 | Discount Received for Cash

Tax on Document Lines

- Print Tax Percentage
- Print Tax Amount
- No Tax Printing

Default Tax Type for Financial Lines: 15 - Vat - Standard rated (15.00%)

Goods Received Notes

- Mandatory
- Never

Accrual Account: 9100/000 | GRN Accrual Account

User Defined Fields

- User Defined 1
- User Defined 2
- User Defined 3
- User Defined 5

Good Received Notes  
**Never**

### Setup/Suppliers/Documents/Supplier Invoice

Setup Supplier Documents - Sole Access Mode

Purchase Order | GRN | **Supplier Invoice** | Return / Debit | Credit to Supp.

Original Name: Supplier Invoice

Copy Name: Copy Supp. Inv

Supporting Name: Suppl. Inv Copy

Entry Type: 07 - Suppliers Journal

Force Projects:

Print Serial Numbers:

Message: Thank you for shopping with us.

User: 00 - student

Update on Completion of Document:

Update in Batch Mode:

Number of Copies: 1

Next Number: SI1

Invoice Lines Default: Item Code

What to Print: Supplier Invoice only at entry

Paper Style: Plain, Single Sheet

Entry Type  
**Suppliers Journal**

Next Number - SI1  
Invoices Lines  
Default - **Item Code**

Message

Setup Supplier Documents - Sole Access Mode

Purchase Order | GRN | Supplier Invoice | **Return / Debit** | Credit to Supp.

Original Name: Return & Debit

Copy Name: Copy Return & Dr

Supporting Name: Delivery(Return)

Entry Type: 09 - Suppliers Allowances

Force Projects:

Print Serial Numbers:

Message:

User: 00 - student

Update on Completion of Document:

Update in Batch Mode:

Number of Copies: 1

Next Number: DN1000

Invoice Lines Default: Item Code

What to Print: Return & Debit only at entry

Paper Style: Plain, Single Sheet

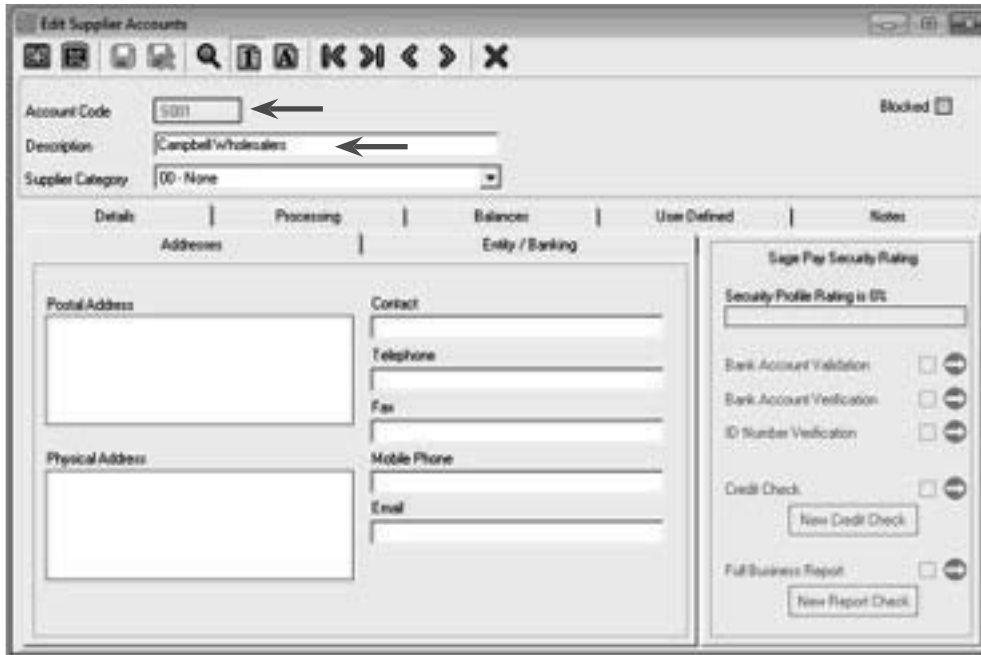
Entry Type  
**Suppliers Allowance**

Next Number: DN1000

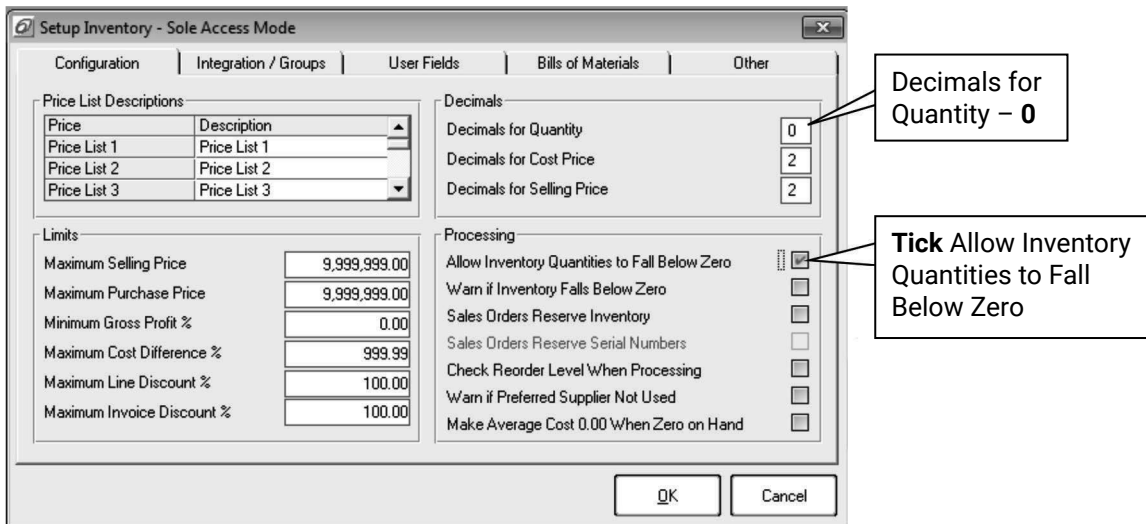
Invoices Lines Default  
- **Item Code**

### Edit/Suppliers/Accounts

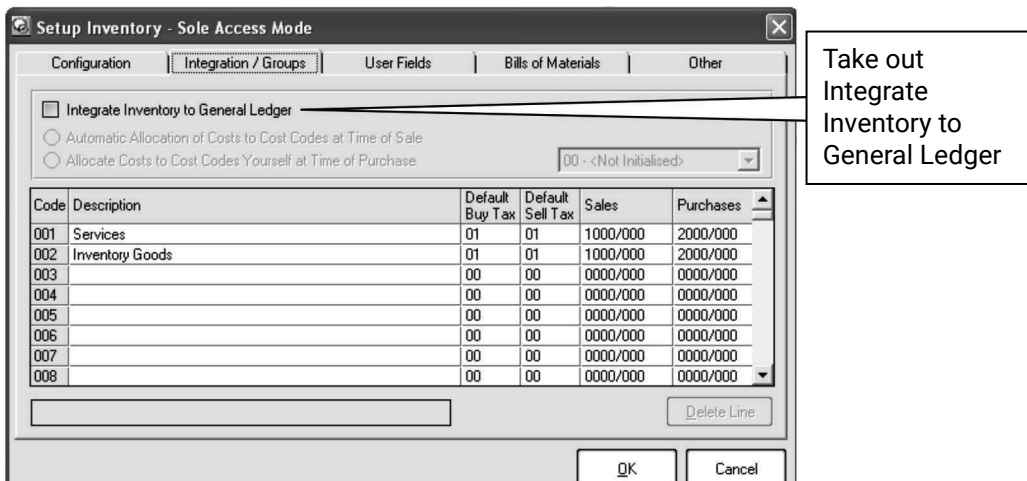
Code	Supplier
S001	Campbell Wholesalers
S002	PTA Office Supplies
S003	Statesman Stationery



### Setup Inventory/Configuration



### Set up Inventory/Integration/Groups



## Set up Inventory/Other

The screenshot shows the 'Setup Inventory - Sole Access Mode' dialog box. The 'Unit' field is set to 'Each'. A callout box points to this field with the text 'Unit - Each'.

### 1.1 Do the following under *Edit*

#### 1.1.1 Set up the following Inventory items

The screenshot shows the 'Edit Inventory' dialog box. The 'Code' field contains '233', 'Description' contains 'Ballpoint pen', and 'Unit' contains '60'. A callout box points to these fields with the text 'Enter Code; Description; Last Unit Cost Price'.

**Edit Inventory**

Code: 233  
 Description: Ballpoint pen  
 Categories: 000 - None

Blocked

Selling Prices	Exclusive	Inclusive	GP %	GP Amount
Price List 1	329.00	379.35	15.00	
Price List 2			0.00	
Price List 3			0.00	
Price List 4			0.00	
Price List 5			0.00	
Price List 6			0.00	

Future Prices	Exclusive	Inclusive	GP %	GP Amount
Price List 1			0.00	
Price List 2			0.00	
Price List 3			0.00	
Price List 4			0.00	
Price List 5			0.00	
Price List 6			0.00	

Special Prices  
 Exclusive: 0.00  
 Inclusive: 0.00  
 Applies From: / /  
 Applies Until: / /

Enter Selling Price Exclusive

**Edit Inventory**

Code: COU  
 Description: Courier cost  
 Categories: 000 - None

Blocked

Details	Prices	Reorder	User Field	Activity	Notes	Picture	Serial No
Inventory Group: 001 - Services							
Discount Type: Both							
Barcode:							
Bin Number:							
Unit: P/km							
Commodity Code:		Net Mass: 0					
Processing Options: <input type="radio"/> Fixed Description / Cost <input checked="" type="radio"/> Change While Invoicing <input checked="" type="checkbox"/> Show Quantity <input checked="" type="checkbox"/> Sales Commission Item							
Type: <input type="radio"/> Physical Item <input type="checkbox"/> Serial Item <input checked="" type="radio"/> Service Item							
Cost Prices: Average: 0.00 Last Unit: 0.00							
Allow Tax: <input checked="" type="checkbox"/> Purchases: 15 - Vat - Standard rated (15.00%) Sales: 15 - Vat - Standard rated (15.00%)							

Enter Code; Description

Inventory Group: Services Unit: P/km

Service Item

The following stock codes and prices (VAT Exclusive) are applicable:

Stock code	Description	Unit	Stock on hand	Cost price	Selling price
233	Ballpoint pen	60	18	146.22	329.00
236	Bostik 100g	3Pax	17	22.13	49.80
COU	Courier cost	P/km			4.50
306	Highlighters	8Pax	16	57.33	129.00
324	Permanent Marker	Each	15	24.36	54.80
133	Ruler 30cm	Each	14	3.91	8.80
473	Stapler	Each	13	44.44	100.00
336	Trimmer	Each	12	244.00	549.00

## 1.1.2 General Ledger Accounts

Add accounts in bold.

Rename description of accounts in bold and italics.

Account	Number
Sales	1000/000
<b>Purchases</b>	2000/000
<b>Opening Stock</b>	<b>2010/000</b>
<b>Closing Stock</b>	<b>2020/000</b>
Discount Received	2700/000
Interest Received	2750/000
Bad Debts Recovered	2850/000
<b>Interest on current account</b>	<b>2950/000</b>
Advertising & Promotions	3050/000
Bad Debts	3150/000
Bank Charges	3200/000
Donations	3600/000
Electricity & Water	3650/000
<b>Motor Vehicles – Repairs &amp; Maintenance</b>	4150/020
Printing & Stationery	4200/000
<b>Rates &amp; Taxes</b>	<b>4250/000</b>
Rent Paid	4300/000
Salaries & Wages	4400/000
Telephone & Fax	4600/000
<b>Capital</b>	<b>5100/000</b>
Retained Income	5200/000
<b>Drawings</b>	<b>5400/000</b>
Motor Vehicles	6200/000
Motor Vehicles: Cost	6200/010
Motor Vehicles: Accumulated Depreciation	6200/020
Office Equipment	6300/000
Office Equipment: Cost	6300/010
Office Equipment: Accumulated Depreciation	6300/020
<b>Trading Stock</b>	<b>7700/000</b>
Customer Control	8000/000
Bank	8400/000
Petty Cash	8410/000
Supplier Control	9000/000
VAT Control	9500/000
Opening Balance	9990/000

NO OTHER CHANGES MAY BE MADE.

DEPARTMENT OF HIGHER EDUCATION AND TRAINING  
REPUBLIC OF SOUTH AFRICA  
NATIONAL CERTIFICATE  
COMPUTERISED FINANCIAL SYSTEMS N4 Pt  
TIME: 3 HOURS  
MARKS: 200

**INSTRUCTIONS AND INFORMATION**

**INSTRUCTIONS TO INVIGILATORS**

1. THREE hours are allowed for the completion of the question paper. This includes ALL input of data, printing of answers and written work if required.
2. In the event of a power failure or computer or printer breakdown the actual time lost must be added for the candidates involved.
3. After completion of the examination session invigilators must ensure that EXAMINATION NUMBERS of candidates appear on ALL the PRINTOUTS handed in. NO PRINTOUT without an EXAMINATION NUMBER and watermark will be marked.
4. PRINTOUTS must NOT be stapled together. Candidates will be penalised if they stapled together.
5. After completion of the examination session, invigilators must collect ALL other PRINTOUTS NOT to be handed in for marking purposes. NO PRINTOUTS whatsoever July be taken from the examination room by candidates or thrown into wastepaper bins.
6. NO question paper July be removed from the examination venue until ONE hour has elapsed since the start of the last examination session on the day of the examination.

**INSTRUCTIONS AND INFORMATION**

1. Answer ALL the questions.
2. Read ALL the question carefully.
3. Number the answers according to the numbering system used in this question paper.
4. Only THREE hours are allowed for the examination. This includes ALL input of data, printing of answers and written work if required. NO extra time will be allowed for printing.
5. Open the account system **OFFSTAT** already loaded on the computer. If you are a network user, make sure that you select the set of accounts loaded for your workstation.
6. To ensure that your EXAMINATION NUMBER (workstation number) appears on ALL PRINTOUTS, do the following before you answer the questions.

7. Select SETUP  
Select COMPANY PARAMETERS  
Select Company Name  
Press CTRL + SHIFT + T  
Enter your EXAMINATION NUMBER (workstation number)  
Click OK

8. Print on ONE SIDE of the paper only.

Arrange the PRINTOUTS in the correct order and ONLY hand in what is required. If you made use of continuous paper separate the sheets from one another before handing in.

NO PRINTOUTS July be stapled together.

**NOTE:**

**5 Marks** will be deducted if printouts are NOT in the correct order, if you did not separate continuous paper or if you printed on both sides of paper.

## SECTION A

### QUESTION 1

OFFSTAT Stationers is the most trusted name in Wholesale Stationery in South Africa. We have a 100% money back guarantee on all our products. Offstat Stationers has grown to a global supplier in 40 countries. We are proudly South African and we also pride ourselves on the quality and exceptional service that we offer our clients. The business makes use of the computerised accounting system, Pastel. Sylvia Mabeche is the appointed Bookkeeper.

The financial year of the business runs from **1 July 20..** to **30 June 20..**

The business is registered for VAT purposes and makes two monthly payments to the South African Receiver of Revenue, according to the invoice basis.

You are requested to complete setup parameters as shown under **ADDITIONAL PARAMETER SETUP**. Process the rest of the transactions for July 20.. (Period 1).

#### 1. PARAMETER SETUP

##### 1.1 ENTRY TYPES (already setup)

No.:	Entry Type
1	CB 1 Payments (Cash Payments Journal)
2	CB 1 Receipts (Cash Receipts Journal)
3	CB 2 Payments (Cash Float Payments Journal)
4	CB 2 Receipts (Cash Float Receipts Journal)
5	General Journal
6	Customers' Journal
7	Suppliers' Journal
8	Customers' Allowances Journal
9	Suppliers' Allowances Journal
10	Bad Debts Journal
11	Interest Charged Journal
12	Stock Journal

## I.2 GENERAL LEDGER ACCOUNTS (already setup)

Account	Number	Balance
Sales	1000/000	
Purchases	2000/000	
Bad Debts Recovered	2850/000	
Advertising & Promotions	3050/000	
Bad Debts	3150/000	
Bank Charges	3200/000	
Computer Expenses	3300/000	
Consumables	3350/000	
Depreciation	3450/000	
Donations	3600/000	
Electricity & Water	3650/000	
General expenses – Gifts	3800/010	
Insurance	3850/000	
Interest Paid	3900/000	
Motor Vehicles – Insurance & Licence	4150/030	
Printing & Stationery	4200/000	
Rent Paid	4300/000	
Refreshments	4380/000	
Salaries & Wages	4400/000	
Staff Training	4450/000	
Capital	5100/000	185 718.81
Retained Income/Accumulated Loss	5200/000	
Drawings	5400/000	7 500.00
Motor Vehicles	6200/000	
Motor Vehicles: Cost	6200/010	151 500.00
Motor Vehicles: Accumulated Depreciation	6200/020	36 500.00
Office Equipment	6300/000	
Office Equipment: Cost	6300/010	
Office Equipment: Accumulated Depreciation	6300/020	
Trading Stock	7700/000	7 851.31
Customers Control	8000/000	18 750.00
Bank	8400/000	Calculate
Cash Float	8410/000	1 000.00
Suppliers Control	9000/000	14 382.50
VAT Control	9500/000	
Opening Balance	9990/000	

1.3 SUPPLIERS SCHEDULE (already setup)

Code	Supplier
S001	Campbell Wholesalers
S002	PTA Office Supplies
S003	Statesman Stationery

1.4 CUSTOMERS SCHEDULE (already setup)

Code	Customers	Balance 30 April 20..
C001	Louisvale Pty Ltd	10 750.00
C002	Pella Distributors	8 000.00
CZ99	Cash Sales	

1.5 STOCK AS ON 30 June 20.. (last year) (Stock items already been setup)

The stock system of the business is dealt with on a continuous basis with the computer program. All stock purchases are made by means of purchase notes, and all sales by means of the computerized invoice system.

Stock items have already been setup. The business adds a 125% profit mark-up to the cost price of stock items.

**Exclusive tax processing is applied to all stock purchases and sales except where indicated otherwise on invoices.**

The following stock codes and prices (VAT Excl.) are applicable:

Stock code	Description	Unit	Stock on and	Cost price	Selling price
233	Ballpoint pen	60	18	146.22	329.00
236	Bostik 100g	3Pax	17	22.13	49.80
COU	Courier cost	P/km			4.50
306	Highlighters	8Pax	16	57.33	129.00
324	Permanent Marker	Each	15	24.36	54.80
133	Ruler 30cm	Each	14	3.91	8.80
473	Stapler	Each	13	44.44	100.00
336	Trimmer	Each	12	244.00	549.00

**2. ADDITIONAL PARAMETER SETUP**

- Supplier invoice message: Online shopping starts at 1 August 20...
- The tax invoice with which inputs should start is TII.
- The debit note with which inputs should start is DNI.  
Rename the Document name to DEBIT NOTE.
- Courier cost does not have any discount.
- Link the interest charged to the correct entry type. Interest: 22,5% pa.
- If there is no early payment terms for a specific invoice, create/add a new term.

**3. TRANSACTIONS FOR JULY 20.. (PERIOD 1)**

- 3.1 You are required to do the Bank Reconciliation for July 20... Do not update the Cash Receipts and Cash Payments batches until after you have completed the Bank Reconciliation.
- 3.2 Use the REFERENCE RECONCILIATION METHOD for Bank Reconciliation purposes.
- 3.3 When processing computerised source documents, select the option to display TAX PERCENTAGES in the line entries on these documents.
- 3.4 Once you have completed the input of computerised source documents and journal batches, you must print and update it.
- 3.5 Refer to the attached annexure concerning the admissible deductions with regards to INPUT TAX.
- 3.6 If there is no ledger account to enter a specific transaction, such an account must be created. Apply the account structure as it is set out.

**4. TAKE-ON BALANCES**

Use the information at 1.2 and 1.5 above to process the opening balances of the general ledger accounts and stock items on **30 June 20..** (last year) in the relevant journal. Print and update the batches.

5. CREDIT INVOICES (PERIOD 1)

<b>Campbell Wholesalers</b>		☎ 053 858 3571	
VAT Reg. No.: 2587413690		<b>CW001</b>	
<b>INVOICE</b>			
<b>TO:</b> OFFSTAT Stationers 63 Hadison Avenue 6985 LOXTON		98 O'Reilly Road 6985 LOXTON	
<b>TERMS:</b> 10% discount within 15 days 10% trade discount		07/07/20..	
Quantity	Description	Unit Price	Amount
2	Staplers	44 44	88 88
4	Highlighters	59 99	239 96
6	Trimmers	244 44	1 466 64
8	Bostik 100g	22 25	178 00
10	Wax Crayons ❶	153 60	1 536 00
Subtotal			3 509 48
10% Discount			350 95
			3 158 53
15% VAT			473 78
<b>TOTAL</b>			<b>R3 632 31</b>

- ❶ OFFSTAT Stationers decided to stock Wax Crayons. Capture the new inventory. Item code 148. Unit: 12P. Key in the cost and selling price.

<b>TAX INVOICE</b>		<b>SS14</b>
VAT Reg. No. 3579514628		☎ 053 173 9431
<i>Customer details:</i> OFFSTAT Stationers 63 Hadison Avenue 6985 LOXTON		<b>STATESMAN STATIONERY</b> 7 Morgan Stally Drive Pella 8891
<b>TERMS:</b> Strictly 30 days.		<b>DATE:</b> 14/07/20..
Description	Inclusive Amount	
2 Display cabinets @ R3 500 each	7 000	00
10 Files @ R50.00 each for office use	500	00
500 Packing bags @ R2.50 each	1 250	00
<b>TOTAL</b>	<b>R8 750</b>	<b>00</b>

King Office Supplies ②					
☎ 053 258 1793		VAT Reg. No.: 9876543210			
☎ 053 258 1777		<b>TAX INVOICE</b>		<b>KOS10</b>	
TO: OFFSTAT Stationers 63 Hadison Avenue 6985 LOXTON			33 Colville Street CONCORDIA 8271 ☎ 3, CONCORDIA, 8270 21/07/20..		
TERMS: 5% discount within 60 days 7.5% trade discount					
Quantity	Description	Unit Price		Amount	
5	Ballpoint pens	146	66	696	64
4	Rulers 30cm	3	99	15	96
3	Permanent Markers	24	99	73	10
Subtotal				787	57
7.5% Discount				59	07
15% VAT				109	27
TOTAL				R837	77

- ② OFFSTAT Stationers decided to use a new supplier, namely King Office Supplies. Supplier code: Soo4. The contact person is Carley Titus and she can be contacted at 0848523947 and at [titus.c@gmail.com](mailto:titus.c@gmail.com). Credit Limit: R4 000.00. Allow additional discount of 5% on the permanent markers.

#### 6. RETURNS TO SUPPLIERS (Period 1)

DATE	SUPPLIER	REASON
22/07/20..	Statesman Stationery	20 Packing bags – wrong size
25/07/20..	King Office Supplies	1 Ballpoint pen – wrong colour 1 Permanent Marker – not ordered

#### 7. STOCK SALES (Period 1)

- Account CZ99 is used for all Cash sales transactions.
- Cash sales customers receive a 7.5% cash discount on all purchases.
- The Names and Addresses of all Cash customers must be indicated on the documents – use the “delivery address” field.
- Message for cash transactions: ‘Cash Sale: 6 – 8 August 20..’

NAME	DATE	TERMS	DETAILS
New customer: Loxton Stores ⑤ 10 Primrose Road MIER 8811	05/07/20..	5% invoice discount	1 Trimmer 3 Highlighters 5 Staplers
Pella Distributors	10/07/20..	15% within 7 days  5% trading discount	4 Ballpoint pens 2 Ruler 30cm 4 Bostik 100g 2 Permanent Markers Courier cost: 52 km
Lime Acres 13 Colville Street CAMPBELL 8306	15/07/20..	Cash sale	2 Bostik 100g 2 Ruler 30cm 4 Trimmers Courier cost: 25 km
Louisvale Pty Ltd	20/07/20..	7.5% within 45 days	2 Staplers 4 Highlighters 6 Ballpoint pens

- ⑤ OFFSTAT Stationers decided to sell to a new credit customer, namely Loxton Stores. Code: Co03. The contact person is Rugaya Davids. She can be contacted at rugayad@la.co.za. Telephone: 053 357 1739. Postal address: PO Box 654, MIER, 8810. Cell phone: 071 234 5678. Credit limit: R5 000,00. VAT Reg. No.: 1472583690. OFFSTAT Stationers will allow 7,5% discount within 10 days from date of invoice.

#### 8. RETURNS BY CUSTOMERS (Period 1)

NAME	DATE	DETAILS OF RETURNS
Pella Distributors	15/07/20..	1 Ruler 30cm – incorrectly invoiced 2 Bostik 100g – receive ballpoints

#### 9. CASH RECEIPTS (Period 1)

Cash received according to Cash Register Rolls

<b>OFFSTAT Stationers</b> 63 Hadison Avenue 6985 LOXTON		
Cashier Name: Neo Rakgalakane		
CRR 001	12:24:48	15/07/20..
Cash purchases		R2 590.05
<i>Please retain your slip as proof of purchase.</i>		

### Duplicates of receipts issued


No. 001	Date: 01/07/20..	
RECEIVED FROM: Marco Williams		
the sum of Sixty five thousand only		
rand	65 000	00
nil cents		
For Capital contribution		
<i>Jandré Malgas</i> With Thanks		


No. 002	Date: 18/07/20..	
RECEIVED FROM: Loxton Stores		
the sum of ???		
??? rand	???	??
??? cents		
For Settle invoice dated 5 July 20..		
<i>Jandré Malgas</i> With Thanks		


No. 003	Date: 25/07/20..	
RECEIVED FROM: Pella Distributors		
the sum of One thousand six hundred and		
thirty eight rand	1 638	87
Eighty seven cents		
For Settle invoice on 10 July 20..		
<i>Jandré Malgas</i> With Thanks		

No. 004	Date: 31/07/20..	
RECEIVED FROM: Phelisa Malantsi		
the sum of One thousand five hundred		
only rand	1 500	00
nil cents		
For Commission received		
<i>Jandré Malgas</i> With Thanks		

Duplicate of Deposit Slips


CAPITEC			DEPOSIT SLIP		DEP1
16/07/20..			Account number:		10102101021
Credit:	<b>OFFSTAT STATIONERS</b>		<b>Cash</b>	2 590	05
Bank stamp	<b>Name of drawer</b>	<b>Bank</b>	<b>Branch</b>		
	1. Marco Williams	CAP	LOXTON	65 000	00
	2.				
			TOTAL	67 590	05
Paid in by:		<i>Jandré Malgas</i>			


CAPITEC			DEPOSIT SLIP		DEP2
24/07/20..			Account number:		10102101021
Credit:	<b>OFFSTAT STATIONERS</b>		<b>Cash</b>		
Bank stamp	<b>Name of drawer</b>	<b>Bank</b>	<b>Branch</b>		
	1. Loxton Stores	ABC	Mier	???	??
	2.				
			TOTAL	???	??
Paid in by:		<i>Jandré Malgas</i>			


CAPITEC			DEPOSIT SLIP		DEP3
31/07/20..			Account number:		10102101021
Credit:	<b>OFFSTAT STATIONERS</b>		<b>Cash</b>		
Bank stamp	<b>Name of drawer</b>	<b>Bank</b>	<b>Branch</b>		
	1. Pella Distributors	CHASE	Pella	1 653	26
	2. P Malantsi	HOPE	Louisvale	1 500	00
			TOTAL	3 153	26
Paid in by:		<i>Jandré Malgas</i>			


10. CASH FLOAT PAYMENTS (Period 1)

The following is a batch summary of Petty Cash payments made during July 20...  
The last petty cash voucher was 107.

Date: 06/07/18			<b>OFFSTAT STATIONERS CASH FLOAT VOUCHER</b>
<b>Amount:</b>	R50.00	<b>For:</b>	Tuck shop money – owner’s daughter
<b>Approved by:</b>	Sylvia Mabeche		

Date: 12/07/18			<b>OFFSTAT STATIONERS CASH FLOAT VOUCHER</b>
<b>Amount:</b>	R125.00	<b>For:</b>	Buy sugar, milk, tea for staff from Bayside
<b>Approved by:</b>	Sylvia Mabeche		

Date: 18/07/18			<b>OFFSTAT STATIONERS CASH FLOAT VOUCHER</b>
<b>Amount:</b>	R25.00	<b>For:</b>	Voda C – airtime (create a sub-account under telephone & fax for airtime)
<b>Approved by:</b>	Sylvia Mabeche		

Date: 24/07/18			<b>OFFSTAT STATIONERS CASH FLOAT VOUCHER</b>
<b>Amount:</b>	R123.45	<b>For:</b>	LMA Computers – computer cable
<b>Approved by:</b>	Sylvia Mabeche		

II. CHEQUE PAYMENTS (Period 1)

<b>107</b>
01/07/20..
<b>TO/AAN:</b> Mier Deli
<b>FOR/VIR:</b> Cupcakes – staff
<b>AMOUNT/ BEDRAG:</b> R500.00
<b>109</b>
07/07/20..
<b>TO/AAN:</b> Campbell Properties
<b>FOR/VIR:</b> Monthly rent Owner: R10 150.00
<b>AMOUNT/ BEDRAG:</b> R32 323.23

<b>108</b>
04/07/20..
<b>TO/AAN:</b> Loxton Municipality
<b>FOR/VIR:</b> Vehicles licences
<b>AMOUNT/ BEDRAG:</b> R3 356.78
<b>110</b>
15/07/20..
<b>TO/AAN:</b> Campbell Wholesalers
<b>FOR/VIR:</b> Settle account
<b>AMOUNT/ BEDRAG:</b> R???

111	
24/07/20..	
<b>TO/AAN:</b>	Statesman Stationery
<b>FOR/VIR:</b>	Settle invoice (allow 2.5% discount)
<b>AMOUNT/ BEDRAG:</b>	R???
113	
31/07/20..	
<b>TO/AAN:</b>	Cash
<b>FOR/VIR:</b>	Restore cash float amount to R800.00
<b>AMOUNT/ BEDRAG:</b>	R???

112	
25/07/20..	
<b>TO/AAN:</b>	King Office Supplies
<b>FOR/VIR:</b>	Settle invoice on 21 July 20..
<b>AMOUNT/ BEDRAG:</b>	???
114	
31/07/20..	
<b>TO/AAN:</b>	Concordia Motors
<b>FOR/VIR:</b>	Delivery vehicle
<b>AMOUNT/ BEDRAG:</b>	R345 678.90

12. BANK STATEMENT RECEIVED (Period 1)


NOTE: The amounts on the Bank Statement is correct.


<b>CAPITEC</b>			
<b>OFFSTAT Stationers</b> 63 Hadison Avenue LOXTON 6985 Acc. No.: 10102101021		<b>Statement 1</b>  <b>Date: 31/07/20..</b>	
DATE	DETAILS	DEBIT(-) CREDIT	BALANCE
01/07/20..	Balance		50 000.00
06/07/20..	Cheque 108	3 456.78-	46 543.77
08/07/20..	Service fee	23.45-	46 519.77
10/07/20..	Cheque 107	500.00-	46 019.77
15/07/20..	Transfer	25 000.00-	21 019.77
16/07/20..	DEP1	67 590.05	88 601.82
20/07/20..	Cheque 109	32 323.23-	56 286.59
21/07/20..	Cash handling fees	98.76-	56 187.83
23/07/20..	EFT	9 876.54-	46 311.29
24/07/20..	Cheque 111	8 482.50-	37 828.79
25/07/20..	DD1	3 456.78-	34 372.01
26/07/20..	Admin fee	54.32-	34 317.69
30/07/20..	Tax levy	91.92-	34 225.77
31/07/20..	DEP3	3 153.26	37 379.03
31/07/20..	Interest	1 346.63	???
31/07/20..	Cheque 114	345 678.90-	???

**Additional information**

- 12.1 Record the bank charges and interest.
- 12.2 DDI on 25 July 20.. is for the month's insurance of R3 456.78 at Pella Insurers.
- 12.3 EFT on 23 July 20..7 is for the VAT for June 20..
- 12.4 Transfer CAPITEC is for an investment at Capitec @ 10.5% interest per annum (account 7150/000).

**13. SUNDRY TRANSACTIONS FOR JULY 20.. (Period 1)**

	<h2 style="margin: 0;">Office Memo</h2>	<b>1/2</b>
<b>OFFSTAT STATIONERS</b>		
<b>TO:</b> Sylvia Mabeche		<b>DATE:</b> 31/07/20..
A customer, N. Bokveld that was written off due to insolvency decided to pay back some money. Amount outstanding was R3 450.00. He is paying 65c in the Rand. Record the transaction in the relevant journal; print and update the journal.		

	<h2 style="margin: 0;">Office Memo</h2>	<b>1/3</b>
<b>OFFSTAT STATIONERS</b>		
<b>TO:</b> Sylvia Mabeche		<b>DATE:</b> 31/07/20..
Select interest charged after for all credit customers and change to 'One period after terms. Charge interest on the overdue customers' accounts.		

	<h2 style="margin: 0;">Office Memo</h2>	<b>1/4</b>
<b>OFFSTAT STATIONERS</b>		
<b>TO:</b> Sylvia Mabeche		<b>DATE:</b> 31/07/20..
Record the closing transfers for Drawings and Nett Profit/Loss in the relevant journal.		

**14. PRINTOUTS (Period 1)**

The following printouts must be handed in, in the order as shown below. The computerised documents must be sorted in the correct numerical order.

- |   |      |
|---|------|
| 14.1 General Journal – balances (June 20..)     | (10) |
| 14.2 Inventory Journal – balances (June 20..)   | (8)  |
| 14.3 Computerised source documents (July 20..): |      |
| Supplier invoices                               |      |
| Debit notes                                     |      |
| Tax invoices                                    |      |
| Credit notes                                    | (18) |

14.4	Batch listings with generated entries (July 20.):	
	Supplier Journal	(10)
	Supplier Allowance Journal	(6)
	General Journal (adjustments)	(12)
	Cash Float Payments Journal	(7)
	Cash Payments Journal (after Bank Reconciliation)	(25)
14.5	Entry Type details of Cash Receipts Journal for July 20..	(12)
14.6	Bank Reconciliation Statement as at 31 July 20..	(4)
14.7	Supplier listing of King Office Supplies (show details) (no user defined fields)	(9)
14.8	Income Statement for July 20.. (Do not print zero items)	(3)
14.9	Balance Sheet for July 20.. using the alternative layout and print Capital Employed first.	(2)
14.10	Customers detailed ledger of all credit customers.	(6)
14.11	Print item based price list for Wax Crayons only showing the exclusive selling price.	(3)

## SECTION B

### QUESTION 1

Make use of the **note facility** to answer this section.

- 1.1 Ms Shemeez Pietersen is the bookkeeper who is responsible to complete the VAT 201 return for but made many mistakes.

Identify FIVE mistakes that she made and key them in on the note facility by using number 1.1.1 – 1.1.10. For each mistake identified, indicate to Ms Pietersen what the correct answer should be. Use the information below to assist you.

Trading name: CFS Traders  
 VAT No: 2583697410  
 Tax period: June 20..  
 Date completed: 20 July 20..

VAT REPORT for 2 periods as at 30 June 20..						
	OUTPUT TAX		INPUT TAX		NETT TAX	
	Tax	Gross	Tax	Gross	Tax	Gross
Standard	-31 807.01	-259 000,00	5 460.30	44 462.47	-26 346.71	-214 537.53
Capital			4 555.37	37 093.76	4 555.37	37 093.76
Bad debts	-208.77	-1 700,00	904.93	7 368.71	696.16	5 668.71
<b>TOTAL</b>	<b>-32 015.78</b>	<b>-521 400,00</b>	<b>10 920.60</b>	<b>88 924.94</b>	<b>-21 095.18</b>	<b>-171 775.07</b>

TRADING NAME	VAT Registration number	Period end
CFA Traders	2583967410	20 July 20..
CALCULATION OF OUTPUT VAT		VAT (2 decimals)
Standard rate	RANDS ONLY	31 807.01
Capital goods	259 000.00	
Other		904.93
<b>TOTAL OUTPUT VAT</b>		<b>32 015.78</b>
CALCULATION OF INPUT VAT		
Capital goods		5 460.30
Standard rate		4 555.37
Bad debts		
Other		904.93
<b>TOTAL INPUT VAT</b>		<b>10 920.60</b>
<b>AMOUNT PAYABLE/RECEIVABLE</b>		<b>21 095.18</b>
<b>Signature of authorised person</b>	Bookkeeper <b>Capacity</b>	20 July 20.. <b>Date</b>

(10 × 1) (10)

- 1.2 Choose the correct word(s) from those given in brackets. Key in only the word(s) next to the question number (1.2.1 – 1.2.6).
- 1.2.1 When discount is given to customers for early payment, the amount is subjected to (no/15%) VAT.
- 1.2.2 In the cash receipts journal, the (sales/cash sales) account is used when processing cash register roll totals.
- 1.2.3 An amount of R250.00 is requested to restore the petty cash imprest amount. This transaction will be processed in the (petty cash/bank).
- 1.2.4 A customers (detailed ledger/listing) printout displays a breakdown of all the transactions of the customer for a specific period.
- 1.2.5 Discount allowed when a customer is settling an account will be recorded in the cash (payments/receipts) journal.
- 1.2.6 (Supplier invoice/supplier journal) will be used to enter the credit purchases of general ledger accounts. (6 × ) (6)
- 1.3 When processing take-on balances at the beginning of a financial year the balances are posted to period 12 of the previous year. Give TWO reasons for this. (2 × 2) (4)
- [20]**

**ANNEXURE****ADMISSIBLE DEDUCTIONS WITH REGARD TO INPUT TAX**

	Is VAT charged		Input VAT deductible	
	Yes	No	Yes	No
Advertisements	X		X	
Bank charges: Admin fee	X		X	
Service fees	X		X	
Cash handling fees	X		X	
Cheque book	X	X	X	
Tax levy				
Commission	X		X	
Computer expenses	X		X	
Consumables	X		X	
Courier and Postage	X		X	
Depreciation		X		
Electricity & Water	X		X	
Fixed Assets	X		X	
Insurance	X		X	
Interest Paid/Received		X		
Investments		X		
Motor Vehicles: Insurance & Licences	X		X	
Printing & Stationery	X		X	
Rates & Taxes		X		
Refreshments	X		X	
Rent Paid/Received	X		X	
Salaries & Wages		X		
Telephone & Fax	X		X	

## Exam paper 2 Marking guideline

LAST YEAR General Journal batch listing for user student – Pre Update Printout										Prepared by: Educational Pack
Per	Date	GCS	Account	Reference	Description	Project	Debit	Credit	Contra	
12	30/06/2021	G	5100/000-Capital	CJ12	Opening Balance			185 718.81		
12	30/06/2021	G	5400/000-Drawings	CJ12	Opening Balance		7 500.00			
12	30/06/2021	G	6200/010-Motor Vehicles: Cost	CJ12	Opening Balance		151 500.00			
12	30/06/2021	G	6200/020-Motor Vehicles: Accumulated Depreciation	CJ12	Opening Balance			36 500.00		
12	30/06/2021	G	7700/000-Trading Stock	CJ12	Opening Balance		7 851.31			
12	31/12/2020	G	9990/000-Opening Balance /Suspense Account	GJ12	Opening Balance		18 750.00			
12	30/06/2021	G	8400/000-Bank	GJ12	Opening Balance		50 000.00			
12	30/06/2021	G	8410/000-Cash Float	GJ12	Opening Balance		1 000.00			
12	30/06/2021	G	9990/000-Opening Balance /Suspense Account	GJ12	Opening Balance			14 382.50		
End of report										

Inventory Journal Batch Report for user student – in Period 12 Last Year								Prepared by: Educational Pack	
Inventory Code Description	Narration Project	Curr Cost	Date Unit Cost	Reference New Cost	Curr Qty GL Acc	Adj Qty By Adj Value By	New Qty Line Value		
233 Ballpoint pen	Ballpoint pen	146.22	30/06/2021 146.22	IJ12 146.22		18	18 2 631.96		
236 Bostik 100g	Bostik 100g	22.13	30/06/2021 22.13	IJ12 22.13		17	17 376.21		
306 Highlighters	Highlighters	57.33	30/06/2021 57.33	IJ12 57.33		16	16 917.28		
324 Permanent Marker	Permanent Marker	24.36	30/06/2021 24.36	IJ12 24.36		15	15 365.40		
133 Ruler 30cm	Ruler 30cm	3.91	30/06/2021 3.91	IJ12 3.91		14	14 57.74		
473 Stapler	Stapler	44.44	30/06/2021 44.44	IJ12 44.44		13	13 577.72		
336 Trimmer	Trimmer	244.00	30/06/2021 244.00	IJ12 244.00		12	12 2 928.00		
TOTAL:							7 851.31		
End of Report									

<p style="text-align: center;">Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191</p> <p>Educational No: OFFSTAT MARKING GUIDE PO Box 781893 Sandton 2146 South Africa</p>	<p style="text-align: center;">Supplier Invoice</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Date</td> <td style="text-align: right;">07/07/2021</td> </tr> <tr> <td>Page</td> <td style="text-align: right;">1</td> </tr> <tr> <td>Document No</td> <td style="text-align: right;">SI 1</td> </tr> </table>	Date	07/07/2021	Page	1	Document No	SI 1																																										
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<p>Online shopping starts at 1 August 20..</p> <p>Received in good order</p> <p>Signed _____ Date _____</p> <p style="font-size: small;">Sage South Africa (Pty) Ltd</p>	<p>Early Payment Terms 10% within 15 days from period and 3 269.07 until 15/08/2021</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Sub Total</td> <td style="text-align: right;">3 509.48</td> </tr> <tr> <td>Discount @ 10.00%</td> <td style="text-align: right;">350.95</td> </tr> <tr> <td>Amount Excl Tax</td> <td style="text-align: right;">3 158.53</td> </tr> <tr> <td>Tax</td> <td style="text-align: right;">473.78</td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><b>2 632.31</b></td> </tr> </table>	Sub Total	3 509.48	Discount @ 10.00%	350.95	Amount Excl Tax	3 158.53	Tax	473.78	<b>Total</b>	<b>2 632.31</b>																																						
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<p style="text-align: center;">Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191</p> <p>Educational No: OFFSTAT MARKING GUIDE PO Box 781893 Sandton 2146 South Africa</p>	<p style="text-align: center;">Supplier Invoice</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Date</td> <td style="text-align: right;">21/07/2021</td> </tr> <tr> <td>Page</td> <td style="text-align: right;">1</td> </tr> <tr> <td>Document No</td> <td style="text-align: right;">SI 2</td> </tr> </table>	Date	21/07/2021	Page	1	Document No	SI 2																										
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<p>233 – Wrong colour 324 – Not ordered</p> <p>Received in good order</p> <p>Signed _____ Date _____</p> <p>Sage South Africa (Pty) Ltd</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Sub Total</td> <td style="text-align: right;">164.32</td> </tr> <tr> <td>Discount @ 7.50%</td> <td style="text-align: right;">12.32</td> </tr> <tr> <td>Amount Excl Tax</td> <td style="text-align: right;">152.00</td> </tr> <tr> <td>Tax</td> <td style="text-align: right;">22.80</td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><b>174.80</b></td> </tr> </table>	Sub Total	164.32	Discount @ 7.50%	12.32	Amount Excl Tax	152.00	Tax	22.80	<b>Total</b>	<b>174.80</b>														
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Sage Technology Park  
 102 Western Services Road  
 Gallo Manor Ext 6  
 2191

Educational No: OFFSTAT MARKING GUIDE  
 PO Box 781893  
 Sandton  
 2146  
 South Africa

Tax Invoice	
Date	10/07/2021
Page	1
Document No	TI 2

Pella Distributors

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales code
C002		N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc %	Tax	Net Price
233	Ballpoint pen	4	60	329.00		15.00%	1 316.00
133	Ruler 30cm	2	Each	8.88		15.00%	17.60
236	Bostik 100g	4	3Pax	49.80		15.00%	199.20
324	Permanent Marker	2	Each	54.80		15.00%	109.60
COU	Courier cost	52	P/km	4.50		15.00%	234.00

Look out for great deals in August 20..

Received in good order

Signed \_\_\_\_\_ Date \_\_\_\_\_

Early Payment Terms:  
 15% within 7 days from invoice date  
 1 794.27 until 07/08/2021

Sub Total	1 876.40
Discount @ 5.00%	82.12
Amount Excl Tax	1 794.28
Tax	269.15
<b>Total</b>	<b>2 063.43</b>

Sage South Africa (Pty) Ltd

<p style="text-align: center;">Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191</p> <p>Educational No: OFFSTAT MARKING GUIDE PO Box 781893 Sandton 2146 South Africa</p>	<p style="text-align: center;">Tax Invoice</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Date</td> <td style="text-align: right;">15/07/2021</td> </tr> <tr> <td>Page</td> <td style="text-align: right;">1</td> </tr> <tr> <td>Document No</td> <td style="text-align: right;">TI 3</td> </tr> </table>	Date	15/07/2021	Page	1	Document No	TI 3																																		
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306	Highlighters	4	8Pax	129.00		15.00%	516.00																										
233	Ballpoint Pen	6	60	329.00		15.00%	1 974.00																										
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px;"> <p>Look out for great deals in August 20..</p> <p>Received in good order</p> <p>Signed _____ Date _____</p> <p style="font-size: small;">Sage South Africa (Pty) Ltd</p> </td> <td style="width: 50%; padding: 5px;"> <p>Early Payment Terms: 7.5% within 45 days from period and 2 861.49 until 14/09/2021</p> </td> </tr> </table>		<p>Look out for great deals in August 20..</p> <p>Received in good order</p> <p>Signed _____ Date _____</p> <p style="font-size: small;">Sage South Africa (Pty) Ltd</p>	<p>Early Payment Terms: 7.5% within 45 days from period and 2 861.49 until 14/09/2021</p>																														
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<b>Total</b>	<b>3 093.50</b>																																

<p style="text-align: center;">Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191</p> <p>Educational No: OFFSTAT MARKING GUIDE PO Box 781893 Sandton 2146 South Africa</p>	<p style="text-align: center;">Credit Note</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Date</td> <td style="width: 50%;">15/07/2021</td> </tr> <tr> <td>Page</td> <td>1</td> </tr> <tr> <td>Document No</td> <td>CN 1</td> </tr> </table>	Date	15/07/2021	Page	1	Document No	CN 1																		
Date	15/07/2021																								
Page	1																								
Document No	CN 1																								
<p>Pella Distributors</p>	<p>Deliver to</p>																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%;">Account</th> <th style="width: 30%;">Your Reference</th> <th style="width: 15%;">Tax Exempt</th> <th style="width: 15%;">Tax Reference</th> <th style="width: 25%;">Sales code</th> </tr> <tr> <td>C002</td> <td>TI 2</td> <td style="text-align: center;">N</td> <td></td> <td style="text-align: right;">Exclusive</td> </tr> </table>		Account	Your Reference	Tax Exempt	Tax Reference	Sales code	C002	TI 2	N		Exclusive														
Account	Your Reference	Tax Exempt	Tax Reference	Sales code																					
C002	TI 2	N		Exclusive																					
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Code</th> <th style="width: 40%;">Description</th> <th style="width: 10%;">Quantity</th> <th style="width: 10%;">Unit</th> <th style="width: 10%;">Unit Price</th> <th style="width: 10%;">Disc %</th> <th style="width: 10%;">Tax</th> <th style="width: 10%;">Net Price</th> </tr> </thead> <tbody> <tr> <td>133</td> <td>Ruler 30cm Incorrectly invoiced</td> <td style="text-align: center;">1</td> <td>Each</td> <td style="text-align: right;">8.80</td> <td></td> <td style="text-align: right;">15.00%</td> <td style="text-align: right;">8.80</td> </tr> <tr> <td>236</td> <td>Bostik 100g Receive ballpoints</td> <td style="text-align: center;">2</td> <td>3Pax</td> <td style="text-align: right;">49.80</td> <td></td> <td style="text-align: right;">15.00%</td> <td style="text-align: right;">99.60</td> </tr> </tbody> </table>		Code	Description	Quantity	Unit	Unit Price	Disc %	Tax	Net Price	133	Ruler 30cm Incorrectly invoiced	1	Each	8.80		15.00%	8.80	236	Bostik 100g Receive ballpoints	2	3Pax	49.80		15.00%	99.60
Code	Description	Quantity	Unit	Unit Price	Disc %	Tax	Net Price																		
133	Ruler 30cm Incorrectly invoiced	1	Each	8.80		15.00%	8.80																		
236	Bostik 100g Receive ballpoints	2	3Pax	49.80		15.00%	99.60																		
<p>133 – incorrectly invoiced 236 – receive ballpoints</p> <p>Received in good order</p> <p>Signed _____ Date _____</p> <p>Sage South Africa (Pty) Ltd</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Sub Total</td> <td style="width: 20%; text-align: right;">108.40</td> </tr> <tr> <td>Discount @ 5.00%</td> <td style="text-align: right;">5.42</td> </tr> <tr> <td>Amount Excl Tax</td> <td style="text-align: right;">102.98</td> </tr> <tr> <td>Tax</td> <td style="text-align: right;">15.44</td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><b>118.42</b></td> </tr> </table>	Sub Total	108.40	Discount @ 5.00%	5.42	Amount Excl Tax	102.98	Tax	15.44	<b>Total</b>	<b>118.42</b>														
Sub Total	108.40																								
Discount @ 5.00%	5.42																								
Amount Excl Tax	102.98																								
Tax	15.44																								
<b>Total</b>	<b>118.42</b>																								

Prepared by: Educational Pack

Suppliers Journal batch listing for user student – Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project Tx	Exclusive	Inclusive	Contra
1	14/07/2021	S	5003 Statesman Stationery	SS14	2 Display cabinets –R3500 each	17	6 086.96	7 000.00 C	6300/010
1	14/07/2021	S	5003 Statesman Stationery	SS14	10 Files @ R50 each	15	434.78	500.00 C	4200/000
1	14/07/2021	S	5003 Statesman Stationery	SS14	500 Packing bags @ R2.50 each	15	1 086.96	1 250.00 C	3350/000
1	14/07/2021	G	9500/000-Tax / Vat Control Account	ZContras	SS14 – Tax entry	00	913.04	913.04 D	
1	14/07/2021	G	6300/010-Office Equipment; cost	SS14	2 Display cabinets –R3500 each	00	6 086.96	6 086.96 D	6300/010
1	14/07/2021	G	9500/000-Tax / Vat Control Account	ZContras	SS14 – Tax entry	00	65.22	65.22 D	
1	14/07/2021	G	4200/000-Printing & Stationery	SS14	10 Files @ R50 each	00	434.78	434.78 D	4200/000
1	14/07/2021	G	9500/000-Tax / Vat Control Account	ZContras	SS14 – Tax entry	00	163.04	163.04 D	
1	14/07/2021	G	3350/000-Consumables	SS14	500 Packing bags @ R2.50 each	00	1 086.96	1 086.96 D	3350/000

End of Report

Prepared by: Educational Pack

Suppliers Allowances batch listing for user student – Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project Tx	Exclusive	Inclusive	Contra
1	22/07/2021	S	5003 Statesman Stationery	SS14	2 Packing bags - wrong size	15	43.48	50.00 D	3350/000
1	22/07/2021	G	9500/000-Tax / Vat Control Account	ZContras	SS14 – Tax entry	00	6.52	6.52 C	
1	22/07/2021	G	3350/000-Consumables	SS14	2 Packing bags - wrong size	00	43.48	43.48 C	3350/000

End of Report

Prepared by: Educational Pack

General Journal batch listing for user student – Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project Tx	Debit	Credit	Contra
1	31/07/2021	C	5100/000 -Capital	1/4	Transfer of Drawings		17 700.00		5400/000
1	31/07/2021	G	5100/000 -Capital	1/4	Transfer of Net Loss		18 414.08		5200/000
1	31/07/2021	G	5400/000 -Drawings	1/4	Transfer of Drawings			17 700.00	5400/000
1	31/07/2021	G	5200/000-Retained Income / (Accumulated Loss)	1/4	Transfer of Net Loss			18 414.08	5200/000

End of Report

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	06/07/2021	G	5400/000-Drawings	108	Tuck shop money - daughter	00	50.00	50.00 D	8410/000
1	12/07/2021	G	4380/000-Refreshments	109	Bayside – sugar, milk, tea	00	125.00	125.00 D	8410/000
1	18/07/2021	G	4600/010-Telephone: Airtime	110	Voda C	15	21.74	25.00 D	8410/000
1	24/07/2021	G	3300/000-Computer expenses	111	LMA Computers – cable	15	107.35	123.45 D	8410/000
1	24/07/2021	x G	8410/000-Cash Float	ZContras	Generated CB 2 Payments	00	323.45	323.45 C	
1	31/07/2021	x G	9500/000-Vat/Tax Control Account	ZContras	ZContras – Tax entry	00	19.36	19.36 D	

End of Report

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

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive	Contra
1	01/07/2021	* G	4380/000-Refreshments	107	Mier Delli – cupcakes	00		500.00	500.00	D 8400/000
1	04/07/2021	* G	4150/030-Motor Vehicle- Insurance & Licence	108	Loxton Municipality licences	15		3 005.90	3 456.78	D 8400/000
1	07/07/2021	* G	4300/000-Rent Paid	109	Campbell Properties	15		19 281.07	22 173.23	D 8400/000
1	07/07/2021	* G	5400/000-Drawings	109	Campbell Properties – rent	00		10 150.00	10 150.00	D 8400/000
1	15/07/2021	S	S001-Campbell Wholesalers	110	Settle Account	00		3 269.07	3 269.07	D 8400/000
1	24/07/2021	* S	S003-Statesman Stationery	111	Settle invoice	00		8 482.50	8 482.50	D 8400/000
1	25/07/2021	S	S004-King Office Supplies	112	Settle invoice- 21/07	00		629.82	629.82	D 8400/000
1	31/07/2021	G	8410/000-Cash Float	113	Restore to R800	00		123.45	123.45	D 8400/000
1	31/07/2021	* G	6200/010-Motor Vehicles: Cost	114	Concordia Motors	17		300 590.35	345 678.90	D 8400/000
1	08/07/2021	* G	3200/000-Bank Charges	BS1/01	Capitec – Service fee	15		20.39	23.45	D 8400/000
1	15/07/2021	* G	7150/000-Investment Capitec: 10.5% pa	BS1/02	Capitec	00		25 000.00	25 000.00	D 8400/000
1	21/07/2021	* G	3200/000-Bank Charges	BS1/01	Capitec – cash handling fees	15		85.88	98.76	D 8400/000
1	23/07/2021	* G	9500/000-Vat/Tax Control Account	BS1/03	Receiver of Revenue – VAT	00		9 876.54	9 876.54	D 8400/000
1	25/07/2021	* G	3850/000-Insurance	BS1/04	Pella Insurers	15		3 005.90	3 456.78	D 8400/000
1	26/07/2021	* G	3200/000-Bank Charges	BS1/01	Capitec – Admin fee	15		47.23	54.32	D 8400/000
1	30/07/2021	* G	3200/000-Bank Charges	BS1/05	Capitec – tax levy	00		91.92	91.92	D 8400/000
1	15/07/2021	S	S001-Campbell Wholesalers	110	Discount	15		315.86	363.24	D 2700/000
1	24/07/2021	S	S003-Statesman Stationery	111	Discount	15		189.13	217.50	D 2700/000
1	25/07/2021	S	S004-King Office Supplies	112	Discount	15		28.83	33.15	D 2700/000
1	31/07/2021	× G	8400/000-Bank	ZContras	Generated CB 1 Payments	00		433 065.52	433 065.52	C
1	31/07/2021	× G	2700/000-Discount received for Cash	ZContras	Generated Discount-Zcontras	00		533.82	533.82	C 2700/000
1	31/07/2021	× G	9500/000-Vat/Tax Control Account	ZContras	ZContras –Tax entry	00		48 825.43	48 825.43	D

End of Report

Entry Type Details: 01/07/2021 to 31/07/2021

Date	Account	Name	Reference	Description	Tax Type	Tax	Inclusive
Contra Acc (If Available)	Batch ID (If Available)	User Name					
<b>Entry Type 2 – 8400/000 – Bank – CB 1 Receipts</b>							
31/07/2021	2850/000	Bad Debts Recovered	1/2	N Bokveld – 65c in R	16	-292.50	-1 950.00
	8	student					
01/07/2021	5100/000	Capital	DEP1	R001 Marco Williams	00		-65 000.00
	6	student					
15/07/2021	CZ99	Cash Sales	DEP1	CRR 001	00		-2 590.05
	6	student					
18/07/2021	C003	Loxton Stores	DEP2	R002 – settle invoice 05/07	00		-1 451.17
	6	student					
18/07/2021	C003	Loxton Stores	DEP2	Discount	15	-15.35	-117.66
	6	student					
25/07/2021	C002	Pella Distributors	DEP3	R003 – settle invoice 10/07	00		-1 653.26
	6	student					
31/07/2021	2960/000	Commission Received	DEP3	R004 – Phelisa Malantsi	15	-195.65	-1 304.35
	6	Student					
25/07/2021	C002	Pella Distributors	DEP3	Discount	15	-38.05	-291.75
	6	student					
31/07/2021	2950/000	Interest on current account	BS1/06	Capitec	00		-1 346.63
	6	student					
31/07/2021	8400/000	Bank	ZContras	Generated CB 1 Receipts	00		73 541.11
	6	student					
31/07/2021	3550/000	Discount Allowed for Cash	ZContras	Generated Discount-ZContras	00		356.01
	6	student					
31/07/2021	9500/000	Vat/tax Control Account	ZContras	ZContras – Tax entry	00		-142.25
	8400/000	6 student					
31/07/2021	8400/000	Bank	ZContras	Generated CB 1 Receipts	00		2 242.50
	8	student					
31/07/2021	9500/000	Vat/Tax Control Account	ZContras	ZContras – Tax entry	00		-292.50
	8400/000	8 student					

Prepared by: Educational Pack

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

Closing Balance As Per Bank Statement			-306 953.24	
Less Outstanding CB 1 Payments:				
110	15/07/2021	Settle account	3 269.07	
112	25/07/2021	Settle invoice- 21/07	629.82	
113	31/07/2021	Restore to R800	123.45	
Sub Total			4 022.34	CR
Plus Outstanding CB 1 Receipts:				
1/2	31/07/2021	N Bokveld – 65c in R	2 242.50	
DEP2	18/07/2021	R002 – settle invoice 05/07	1 451.17	
Sub Total			3 693.67	DR
Reconciled Bank Balance			-307 281.91	
Computer Bank Balance As At 31/07/2021			-307 281.91	
Diff			0.00	

End of Report

Prepared by: Educational Pack

Supplier Master Listing

Acc	S004	Telephone:	053 258 1793	Blocked:	No
Name	King Office Supplies	Fax:	053 258 1777	Credit Limit:	4 000.00
Physical Address	Postal Address	Contact:	Carley Titus	Remittances:	P
33 Colville Street	PO Box 3	Mobile Phone:	0848523947	Currency Code:	0
CONCORDIA	CONCORDIA	Email:	Titus.c@gmail.com	EU Country:	
8271	8270	Type:	B/F	No. of Notes:	0
		Early Terms:	3	Tax Mode:	No Tax Type Default
		Normal Terms:	0	Tax Reference:	9876543210
		Tax Code:	0	Ship Delivery:	
		Freight:		Category:	0

End of Report

**INCOME STATEMENT: 01/07/2021 TO 31/07/2021**

<b>SALES</b>			
Sales		7 997.71	7 997.71
		<hr/>	
<b>COST OF SALES</b>			
Purchases		3 735.03	3 735.03
		<hr/>	<hr/>
			<b>4 262.68</b>
<b>GROSS PROFIT/ (LOSS)</b>			
<b>OTHER INCOME</b>			
Discount Received for Cash		533.82	
Interest Received		315.09	
Bad Debts Recovered		1 950.00	
Interest on current account		1 346.63	
Commission Received		1 304.35	
		<hr/>	<hr/>
			<b>5 449.89</b>
			<b>9 712.57</b>
<b>EXPENSES</b>			
Bank Charges		245.42	
Computer Expenses		107.35	
Consumables		1 043.48	
Discount Allowed for Cash		356.01	
Insurance		3 005.90	
Motor Vehicle Expenses			
Motor Vehicle – Insurance & Licence		3 005.90	
Printing & Stationery		434.78	
Rent Paid		19 281.07	
Refreshments		625.00	
Telephone & Fax			
Telephone: Airtime		21.74	
		<hr/>	<hr/>
			<b>28 126.65</b>
			<b>(18 414.08)</b>
<b>NET PROFIT / (LOSS) BEFORE TAX</b>			
<b>TAX</b>			
<b>DIVIDENDS</b>			
<b>NET PROFIT / (LOSS)</b>			<hr/> <hr/> <b>(18 414.08)</b>
<b>BALANCE SHEET as at 31/07/2021</b>			
<b>CAPITAL EMPLOYED</b>			
<b>Share Capital</b>			
Capital	214 604.73	214 604.73	
	<hr/>		
<b>Retained Income</b>			
Retained Income/ (Accumulated Loss)	18 414.08		
Net Profit/Loss this year	<b>(18 414.08)</b>	<b>0.00</b>	<b>214 604.73</b>
			<hr/> <hr/> <b>214 604.73</b>
<b>EMPLOYMENT OF CAPITAL</b>			
<b>Fixed Assets</b>			
Motor Vehicles	415 590.35		
Office Equipment	6 086.96	421 677.31	
	<hr/>	<hr/>	
<b>Investments</b>			
Investment Capitec: 10.5% pa	25 000.00	25 000.00	466.677.31
	<hr/>	<hr/>	
<b>Current Assets</b>			
Trading Stock	7 851.31		
Customer Control Account	<b>22 158.59</b>	<b>30 009.90</b>	
	<hr/>	<hr/>	
<b>Current Liabilities</b>			
Bank	307 281.91		
Cash float	(800.00)		
Vat/Tax Control Account	(58 781.93)		
Opening Balance / Suspense Account	14 382.50	(262 082.48)	(232 072.58)
	<hr/>	<hr/>	<hr/>
<b>Total Assets</b>			<b>214 604.73</b>
			<hr/> <hr/>

Customer Detailed Ledger 01/07/2021 to 31/07/2021							Prepared by: Educational Pack	
Date	Entry Type	Reference	Contra Acc (If Avail)	Description	Debit	Credit	Cumulative	
<b>C001: Louisvale (Pty) Ltd</b>								
Opening Balance as at 01/07/2021					10 750.00			
02/07/2021	Customers Journal	TI4		Tax Invoice	3 093.50		13 843.50	
31/07/2021	Interest Charged Jnl	INT 0121	9990/000	Interest Charged	201.56		14 045.06	
Closing Balance as at 31/07/2021					<u>14 045.06</u>			
<b>C002: Pella Distributors</b>								
Opening Balance as at 01/07/2021					8 000.00			
10/07/2021	Customers Journal	TI2		Tax Invoice	2 063.43		10 063.43	
15/07/2021	Customers Allowances	CN1		Credit Note – TI2		118.42	9 945.01	
25/07/2021	CB 1 Receipts	DEP 3		R003 – settle invoice 10/07		1 653.26	8 291.75	
25/07/2021	CB 1 Receipts	DEP 3		Discount		291.75	8 000.00	
31/07/2021	Interest Charged Jnl	INT 0121		Interest Charged	113.53		8 113.53	
Closing Balance as at 31/07/2021					<u>8 113.53</u>			
<b>C003: Loxton Stores</b>								
Opening Balance as at 01/07/2021					0.00			
05/07/2021	Customers Journal	TI1		Tax Invoice	1 568.83		1 568.83	
18/07/2021	CB 1 Receipts	DEP 2		R002 – settle invoice 05/07		1 451.17	117.66	
18/07/2021	CB 1 Receipts	DEP 2		Discount		117.66	0.00	
Closing Balance as at 31/07/2021					<u>0.00</u>			
<b>CZ99: Cash Sales</b>								
Opening Balance as at 01/07/2021					0.00			
15/07/2021	CB 1 Receipts	DEP 1		CRR 001		2 590.05	-2 590.05	
15/07/2021	Customers Journal	TI3		Tax invoice	2 590.05			
Closing Balance as at 31/07/2021					<u>0.00</u>			
<b>TOTAL CLOSING BALANCE AS AT 31/07/2021</b>					<b>22 158.59</b>			
End of Report								

Notes

Other	SECTION B	Open	SECTION B	04/09/2021	04/09/2021
1.1.1	Trading name must be CFS Traders				
1.1.2	VAT no must be 2583697410				
1.1.3	Tax period must be 30 June 20..				
1.1.4	Output standard rate must be 259000				
1.1.5	Output other must be 208.77				
1.1.6	Input Capital must be 4555.37				
1.1.7	Input Standard must be 5460.30				
1.1.8	Input Bad debts must be 904.93				
1.1.9	Input Other must not have any amount				
1.1.10	Amount is payable				
1.1.11	Shemeez Pietersen must sign				
1.2.1	15%				
1.2.2	Cash sales				
1.2.3	Bank				
1.2.4	Detailed ledger				
1.2.5	Receipts				
1.2.6	Supplier journal				
1.3	Age analysis purposes				
	Financial statements				
	Balance will be brought to the next financial year.				

End of report

