EXAMINATION NUMBER:													
CENTRE NUMBER:													

APPLIED ACCOUNTING

NQF LEVEL 3

%

12 NOVEMBER 2019

(3011003)

QUESTIONS	TOPICS	MARKS	MARK ACHIEVED
SECTION A			
1	Multiple-choice questions	20	
2	Short theoretical questions and calculations	20	
3	Short theoretical questions and calculations	25	
SECTION B			
4	Subsidiary journals	60	
5	General ledger	30	
6	Financial year end and statements	30	
7	Accounting equation	20	
	TOTAL	**200**	

The answer book consists of 15 pages

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

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

SECTION A

QUESTION 1

1.1

1.1.1 _____ 1.1.6 _____

1.1.2 _____ 1.1.7 _____

1.1.3 _____ 1.1.8 _____

1.1.4 _____ 1.1.9 _____

1.1.5 _____ 1.1.10 _____

(10 × 1) (10)

1.2

1.2.1 _____

1.2.2 _____

1.2.3 _____

1.2.4 _____

1.2.5 _____

(5 × 1) (5)

1.3

1.3.1 _____

1.3.2 _____

1.3.3 _____

1.3.4 _____

1.3.5 _____

(5 × 1) (5)

[20]

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

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

QUESTION 2 *

2.1 2.1.1 _____

_____

_____

_____

_____

_____ (5)

2.1.2 _____ *

_____

_____

_____

_____

_____ (4)

2.2 2.2.1 _____

_____

_____

_____

_____ (5)

*

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

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

2.3 _____

_____

_____

_____ (3)

2.4 2.4.1 _____ (1)

2.4.2 _____

_____

_____ (2)
[20]

QUESTION 3

3.1 3.1.1 _____

_____

_____

3.1.2 _____

_____

_____

3.1.3 _____

_____

_____

3.2 3.2.1 _____

_____

_____ (3)

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

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

3.1.4 _____

_____

_____

(4 × 2) (8)

3.2.2 _____

_____

_____

(3)

3.3 3.3.1 _____

_____

_____

(2)

3.3.2 _____

_____

_____

(3)

3.3.3 _____ (1)

[20]

TOTAL SECTION A: 60

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

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

4.1 **CASH RECEIPTS JOURNAL OF RUSH HOUR ENTERPRISE – JUNE 2019** **CRJ 6**

Doc no.	Day	Details	Analysis of receipts	Bank	Sales	Output VAT	Cost of sales	Debtors control	Discount allowed	Sundry accounts	
										Amount	Details
											(14)

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

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

4.2 **CASH PAYMENTS JOURNAL OF RUSH HOUR ENTERPRISE – JUNE 2018** **CPJ 6**

Doc no.	Day	Name of payee	Bank	Trading stock	Creditors control	Discount received	Input VAT	Sundry accounts	
								Amount	Details
									(13)

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

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

4.3 **CREDITORS JOURNAL OF RUSH HOUR ENTERPRISE – JUNE 2018** **CJ 6**

Doc no.	Day	Details	Creditors control	Trading stock	Input VAT	Sundry accounts	
						Amount	Details

(8)

4.4 **CREDITORS ALLOWANCES JOURNAL OF RUSH HOUR ENTERPRISE – JUNE 2018** **CAJ 6**

Doc no.	Day	Details	Creditors control	Trading stock	Input VAT	Sundry accounts	
						Amount	Details

(2)

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EXAMINATION NUMBER:

CENTRE NUMBER:

4.5 **DEBTORS JOURNAL OF RUSH HOUR ENTERPRISE – JUNE 2018** **DJ 6**

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

(9)

4.6 **DEBTORS ALLOWANCES JOURNAL OF RUSH HOUR ENTERPRISES – JUNE 2018** **DAJ 6**

Doc no.	Day	Debtor	Debtors control	Debtors allowance	Input VAT	Cost of sales

(3)

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

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

4.7 GENERAL LEDGER OF RUSH HOUR ENTERPRISE – JUNE 2018 **GJ 6**

Day	Details	General ledger		Debtors control		Creditors control	
		Debit	Credit	Debit	Credit	Debit	Credit

(11)

[60]

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EXAMINATION NUMBER:													
CENTRE NUMBER:													

QUESTION 5

GENERAL LEDGER OF WESTLAKE WHOLESALERS
Balance Sheet Accounts Section

5.1 **Capital** **B1**

Date		Details	Fol	Amount	Date		Details	Fol	Amount

(4)

5.2 **Trading stock** **B6**

Date		Details	Fol	Amount	Date		Details	Fol	Amount

(9)

5.3 **Creditors control** **B7**

Date		Details	Fol	Amount	Date		Details	Fol	Amount

(7)

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EXAMINATION NUMBER:

CENTRE NUMBER:

Nominal Account Section

5.4 **Cost of sales** **N2**

Date		Details	Fol	Amount	Date		Details	Fol	Amount

(7)

5.5 **Debtors allowances** **N3**

Date		Details	Fol	Amount	Date		Details	Fol	Amount

(3)

[30]

EXAMINATION NUMBER:												
CENTRE NUMBER:												

QUESTION 6

GENERAL LEDGER OF NOVELA STORES

6.1 **Trading account** **N10**

Date		Details	Fol	Amount	Date		Details	Fol	Amount

(5)

6.2 **Profit and loss** **N11**

Date		Details	Fol	Amount	Date		Details	Fol	Amount

(13)

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EXAMINATION NUMBER:												
CENTRE NUMBER:												

NOTES TO BALANCE SHEET

6.3 **Property, plant and equipment**		

(4)

6.4 **Cash and cash equivalents**		

(4)

6.5 **Capital (owner's equity)**		

(4)
[30]

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EXAMINATION NUMBER:

CENTRE NUMBER:

QUESTION 7

No	Source document	General ledger		Accounting equation		
		Debit	Credit	Asset	Owner's equity	Liability
7.1						
7.2						
7.3						

[20]

TOTAL SECTION B: 140

GRAND TOTAL: 200

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