EXAMINATION NUMBER:													
CENTRE NUMBER:													

APPLIED ACCOUNTING

(First Paper)

NQF LEVEL 4

(3011004)

28 NOVEMBER 2019

QUESTIONS	TOPIC	MARKS	MARK ACHIEVED	MODERATOR'S MARK
SECTION A				
1	Short questions	30		
2	Calculation questions	30		
SECTION B				
3	Journalising adjustments	40		
4	Profit and loss calculations	30		
5	Financial statements	50		
6	Influence on accounting equation	20		
	TOTAL	**200**		

PERCENTAGE ACHIEVED:

This answer book consists of 13 pages.

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

CENTRE NUMBER: | | | | | | | |

SECTION A

QUESTION 1

1.1 1.1.1 _____

1.1.2 _____

1.1.3 _____

1.1.4 _____

1.1.5 _____

(5 × 1) (5)

1.2 1.2.1 (a) _____

_____

_____

_____

_____

_____

_____

(6)

(b) _____

_____ (2)

(c) _____

_____

_____

_____ (3)

EXAMINATION NUMBER:

CENTRE NUMBER:

(d) _____

_____

(2)

(e) _____

_____

_____

_____

_____

_____

_____

(6)

(f) _____

_____

(3)

1.2.2 _____ (1)

1.2.3 _____

_____ (2)

[30]

QUESTION 2

2.1 2.1.1 _____

_____ (2)

2.1.2 _____

_____

_____

_____ (3)

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

CENTRE NUMBER: | | | | | | | |

2.1.3 _____

_____

_____ (2)

2.1.4 DR: _____

CR: _____ (2)

2.1.5 _____ (1)

2.1.6

(4)

2.1.7 _____

_____

_____ (2)

2.1.8 _____

_____ (2)

2.1.9 **CAPITAL**

(4)

2.2 2.2.1 _____

_____

_____

_____

_____ (4)

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2.2.2 _____

_____

_____ (2)

2.2.3 _____

_____

_____ (2)

[30]

TOTAL SECTION A: 60

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

CENTRE NUMBER: | | | | | | | |

SECTION B QUESTION 3

GENERAL JOURNAL OF PHINDIES DANCE ACADEMY ON 30 SEPTEMBER 2018 GJ1

No	Details	Debit	Credit	Debtors' Control		Creditors' Control	
				Debit	Credit	Debit	Credit

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EXAMINATION NUMBER:

CENTRE NUMBER:

Day	Details	Debit	Credit	Debtors Control		Creditors Control	
				Debit	Credit	Debit	Credit

[40]

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CENTRE NUMBER:

QUESTION 4

CAPITAL

Date	Details	Fol	Amount		Date	Details	Fol	Amount	

(4)

COST OF SALES

(2)

COMMISSION RECEIVED

(4)

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EXAMINATION NUMBER:

CENTRE NUMBER:

TRADING ACCOUNT

(5)

PROFIT AND LOSS

(15)
[30]

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QUESTION 5

5.1 **INCOME STATEMENT OF THE ICE CREAM PARLOUR FOR THE YEAR ENDING 31 DECEMBER 2018**

(26)

EXAMINATION NUMBER:

CENTRE NUMBER:

5.2 **BALANCE SHEET OF THE ICE CREAM PARLOUR AS AT 31 DECEMBER 2018**

(10)

EXAMINATION NUMBER:													
CENTRE NUMBER:													

NOTES TO THE BALANCE SHEET

1. Noncurrent assets:	Cost price		Accumulated depreciation		Net carrying amount	

(7)

2. Trade and other receivables				

(4)

3. Capital				

(3)
[50]

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QUESTION 6

No	GENERAL LEDGER		Assets	Owner's Equity	Liabilities
	Account Debit	Account Credit			
E.g.	*Telephone*	*Bank*	*- 1 356*	*- 1 356*	*0*
6.1					
6.2					
	6.3.1				
	6.3.2				
6.4					

[20]

TOTAL SECTION B: 140
GRAND TOTAL: 200

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