higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

NASIENRIGLYN

NASIONALE SERTIFIKAAT (BEROEPSGERIG)

TOEGEPASTE REKENINGKUNDE
(Tweede Vraestel)
NKR VLAK 4

27 Februarie 2020

Hierdie nasienriglyn bestaan uit 18 bladsye.

Kopiereg voorbehou

AFDELING A: ANTWOORDBLAD

VRAAG 1

1.1 B
1.2 D
1.3 C
1.4 A
1.5 A
1.6 A
1.7 D
1.8 B
1.9 A
1.10 B

(10 × 1) **[10]**

VRAAG 2

2.1 Onwaar
2.2 Onwaar
2.3 Onwaar
2.4 Waar
2.5 Onwaar

(5 × 1) **[5]**

VRAAG 3

3.1 Inset
3.2 Vrygestelde
3.3 Brandstof en diesel
3.4 Standaardkoers
3.5 Kapitaal

(5 × 1) **[5]**

TOTAAL AFDELING A: 20

AFDELING B

- 2 verwerking in verkeerde dokument. Penaliseer eenmaal.

VRAAG 4

4.1

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

Educational No: Garden Unlimited
PO Box 781893
Sandton
2146
South Africa

Supplier Invoice

Date	04/07/2018 ✓
Page	1
Document No	SINV01

Cutting Edge
86 Quarry Street
Hilton
3245

Deliver to
86 Quarry Street
Hilton
3245

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	
CUT01 ✓	AB235 ✓	N			Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
GU10	Wolf electric lawnmower	9	Each	3,999.99		15.00%	35,999.91 ✓
GU11	Telescopic garden scissors	8	Each	199.20		15.00%	1,593.60 ✓
GU12	Pro soft grip fork	7	Each	293.50	✓	15.00%	2,054.50 ✓

Sien die % na en nie die bedrag nie

✓ Early Payment Terms:
2.5% within 60 days from period end
42,232.57 until 29/09/2018

Received in good order

Signed_____ Date_____

Sub Total	39,648.01
Discount @ ✓ 5.00%	1,982.40
Amount Excl Tax	37,665.61
Tax	5,649.85
Total	43,315.46

(9)

© Sage South Africa (Pty) Ltd

TOEGEPASTE REKENINGKUNDE L4
(Tweede Vraestel)

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

Educational No: Garden Unlimited
PO Box 781893
Sandton
2146
South Africa

Supplier Invoice

Date	12/07/2018
Page	1
Document No	SINV02

Ladybird Landscapes
34 Pine Street
Piterermaritzburg
3201

Deliver to
34 Pine Street
Piterermaritzburg
3201

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
LAD01 ✓	FF201 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
GU04	Golden wheelbarrow	14	Each	695.99	✓	15.00%	9,743.86 ✓
GU05	Garden master spade	15	Each	299.79		15.00%	4,496.85 ✓

Sien die % na en nie die bedrag nie

✓ Early Payment Terms:
15% within 30 days from period end
12,528.26 until 30/08/2018

Received in good order

Signed_____ Date_____

Sub Total	14,240.71
Discount @ ✓ 10.00%	1,424.07
Amount Excl Tax	12,816.64
Tax	1,922.50
Total	14,739.14

© Sage South Africa (Pty) Ltd

(7)

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

Educational No: Garden Unlimited
PO Box 781893
Sandton
2146
South Africa

Supplier Invoice

Date	20/07/2018
Page	1
Document No	SINV03

Garden Bizarre ✓
26 Peter Kerchoff Street
Pietermaritzburg
3201
✓

Deliver to
26 Peter Kerchoff Street
Pietermaritzburg
3201

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
GAR02 ✓	DS5670 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
GU06	Kikkerland garden fork	22	Each	179.99	✓	15.00%	3,959.78 ✓
GU07	Gardena highflex hose pipe	21	Each	399.99		15.00%	8,399.79 ✓
GU08	Trim Tech TT lawnmower	10	Each	2,799.99		15.00%	27,999.90 ✓

Sien die % na en nie die bedrag nie

Early Payment Terms:
✓ 7.5% within 30 days from period end
36,492.53 until 30/08/2018

Received in good order

Signed_____ Date_____

Sub Total	40,359.47
Discount @ ✓ 15.00%	6,053.92
Amount Excl Tax	34,305.55
Tax	5,145.83
Total	39,451.38

(10)

© Sage South Africa (Pty) Ltd

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

Educational No: Garden Unlimited
PO Box 781893
Sandton
2146
South Africa

Supplier Invoice

Date	27/07/2018
Page	1
Document No	SINV04

Gardens 4 All
10 Fuel Road
Mayfair
2108

Deliver to
10 Fuel Road
Mayfair
2108

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	
GAR01 ✓	RR100 ✓	N			Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
GU01	Silverline spade	12	Each	229.99	✓	15.00%	2,759.88 ✓
GU13 ✓	Parlena garden rake ✓	16	Each	150.00		15.00%	2,400.00 ✓

Sien die % na en nie die bedrag nie

✓ Early Payment Terms:
5% within 15 days from period end
4,932.53 until 15/08/2018

Received in good order

Signed_____ Date_____

Sub Total	5,159.88
Discount @ ✓ 12.50%	644.98
Amount Excl Tax	4,514.90
Tax	677.24
Total	5,192.14

(9)
(35)

© Sage South Africa (Pty) Ltd

4.2

- 2 verwerking in verkeerde dokument. Penaliseer eenmaal.

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

Educational No: Garden Unlimited
PO Box 781893
Sandton
2146
South Africa

Return & Debit

Date 14/07/2018 ✓

Page 1

Document No DN001

Cutting Edge
86 Quarry Street
Hilton
3245

Deliver to
86 Quarry Street
Hilton
3245

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
CUT01 ✓	SINV001/AB235 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
GU10	Wolf electric lawnmower Mechanism faulty ✓	1	Each	3,999.99		15.00%	3,999.99 ✓
GU12	Pro soft grip fork Incorrectly ordered ✓	2	Each	293.50	✓	15.00%	587.00 ✓

Rede vir terugsending kan in die beskrywing of as 'n boodskap wees. Punte toegeken vir rede vir terugsending.

1. Mechanism faulty
2. Incorrectly ordered

Received in good order

Signed_____ Date_____

Sub Total		4,586.99
Discount @ ☑	5.00%	229.35
Amount Excl Tax		4,357.64
Tax		653.65
Total		5,011.29

© Sage South Africa (Pty) Ltd

☑ = beginselpunt **[9]**

4.3 - 2 verwerking in verkeerde dokument. Penaliseer eenmaal.

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

Educational No: Garden Unlimited
PO Box 781893
Sandton
2146
South Africa

Tax Invoice

Date 02/07/2018 ✓

Page 1

Document No TAX01

Gorgeous Gardens
15 Loop Street
Durban
4000

Deliver to

15 Loop Street
Durban
4000

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

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price	
GU01	Silverline spade	3	Each	344.99		15.00%	1,034.97	✓
GU04	Golden wheelbarrow	2	Each	989.99		15.00%	1,979.98	✓
GU06	Kikkerland garden fork	4	Each	269.84		15.00%	1,079.36	✓

Sien die % na en nie die bedrag nie

PLEASE CALL AGAIN ✓

Early Payment Terms:
2% within 30 days from period end
4,614.29 until 30/08/2018

Received in good order

Signed_____ Date_____

Sub Total	4,094.31
Discount @ ✓ 0.00%	0.00
Amount Excl Tax	4,094.31
Tax	614.15
Total	4,708.46

(7)

© Sage South Africa (Pty) Ltd

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

Educational No: Garden Unlimited
PO Box 781893
Sandton
2146
South Africa

Tax Invoice

Date	14/07/2018
Page	1
Document No	TAX02

Fairy Garden Services
396 Albany Grove
Hillcrest
3610

Deliver to
396 Albany Grove
Hillcrest
3610

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	
C002 ✓		N			Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
GU09	Rolux 139 cc lawnmower	5	Each	4,866.89		15.00%	24,334.45 ✓
GU13	Parlena garden rake	4	Each	225.00	✓	15.00%	900.00 ✓
GU11	Telescopic garden scissors	3	Each	298.80		15.00%	896.40 ✓

Sien die % na en nie die bedrag nie

PLEASE CALL AGAIN

✓ Early Payment Terms:
5% within 30 days from period end
27,406.03 until 30/08/2018

Received in good order

Signed_____ Date_____

Sub Total	26,130.85
Discount @ ✓ 4.00%	1,045.24
Amount Excl Tax	25,085.61
Tax	3,762.84
Total	28,848.45

(7)

© Sage South Africa (Pty) Ltd

TOEGEPASTE REKENINGKUNDE L4
(Tweede Vraestel)

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

Educational No: Garden Unlimited
PO Box 781893
Sandton
2146
South Africa

Tax Invoice

Date	22/07/2018
Page	1
Document No	TAX03

Butter Cup Gardens ✓
54 Charry Street
Escourt
3310

Deliver to
54 Charry Street
Escourt
3310

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
C004 ✓		N	5456741	Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
GU10	Wolf electric lawnmower	2	Each	5,999.99		15.00%	11,999.98 ✓
GU03	Gorilla expandable hose pipe	4	Each	644.25		15.00%	2,577.00 ✓

Sien die % na en nie die bedrag nie

✓ Don't miss out on the massive sale in August

✓ Early Payment Terms:
5% within 30 days from period end
14,332.82 until 30/08/2018

Received in good order

Signed_____ Date_____

Sub Total	14,576.98
Discount @ ✓ 10.00%	1,457.70
Amount Excl Tax	13,119.28
Tax	1,967.90
Total	15,087.18

(7)

© Sage South Africa (Pty) Ltd

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

Educational No: Garden Unlimited
PO Box 781893
Sandton
2146
South Africa

Tax Invoice

Date	28/07/2018
Page	1
Document No	TAX04

Cash Sales

Deliver to
NN Wedding Gardens
55 Allen Street
Newcastle
2940 ✓

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
CZ99 ✓		N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
GU02	Magenta side trimmer	1	Each	1,949.99		15.00%	1,949.99 ✓

PLEASE CALL AGAIN

✓ geen voorwaardes

Received in good order

Signed_____ Date_____

Sub Total	1,949.99
Discount @ ✓ 15.00%	292.50
Amount Excl Tax	1,657.49
Tax	248.62
Total	1,906.11

(5)
[26]

© Sage South Africa (Pty) Ltd

4.4

- 2 verwerking in verkeerde dokument. Penaliseer eenmaal.

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

Educational No: Garden Unlimited
PO Box 781893
Sandton
2146
South Africa

Credit Note

Date	24/07/2018 ✓
Page	1
Document No	CN01

Fairy Garden Services
396 Albany Grove
Hillcrest
3610

Deliver to
396 Albany Grove
Hillcrest
3610

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	
C002 ✓	TAX02 ✓	N			Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
GU09	Rolux 139 cc lawnmower Incorrectly invoiced ✓	1	Each	4,866.89		15.00%	4,866.89 ✓
GU13	Parlena garden rake Factory fault ✓	2	Each	225.00		15.00%	450.00 ✓

Rede vir terugsending kan in die beskrywing of as 'n boodskap wees. Punte toegeken vir rede vir terugsending.

1. Incorrectly invoiced
2. Factory fault

Received in good order

Signed_____ Date_____

Sub Total	5,316.89
Discount @ ☑ 4.00%	212.68
Amount Excl Tax	5,104.21
Tax	765.63
Total	5,869.84

© Sage South Africa (Pty) Ltd

[8]

☑ = beginselpunt

4.5 Kleinkasjoernaal

✓

Prepared by: Educational Pack

Petty Cash Payments batch listing for user exam - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive		Contra
5	05/07/2018	G	3250/000-Donations	46	CANSA - Donation for cancer relay		00	200.00	200.00	D✓	8410/000
5	17/07/2018	G	3450/000-Repairs and Maintenance	47 ✓	Marko Stores - Paint and varnish		01	170.87	196.50	D✓	8410/000
5	22/07/2018	G	3150/000-Cleaning Material	48	TCC Chemicals - Detergents for floor		01	73.90	84.99	D✓	8410/000
5	29/07/2018	G	5400/000-Drawings	49	Caltex - Fuel for owners private veh		00	500.00	500.00	D✓	8410/000
5	29/07/2018	x G	8410/000-Petty Cash	ZContras	Generated Petty Cash Payments		00	981.49	981.49	C	
5	31/07/2018	x G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry		00	36.72	36.72	D	

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

[6]

Die hele reël moet korrek wees om een punt te verdien, insluitend bedrae met en sonder belasting; tensy 'n regmerk langs 'n rekening of 'n bedrag aangedui word.

- -1 vir verkeerde tydperk

4.6 Kontanbetalingsjoernaal

Educational No: Garden Unlimited MEMO 08/08/2018 11:16 Page: 1

Prepared by: Educational Pack

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

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive		Contra
5	02/07/2018	S	CUT01 -Cutting Edge	22450	Settlement of account on 01 July		00	13,800.00	✓ 13,800.00	D	8400/000
5	07/07/2018	G	3650/000-Electricity & Water	22451 ✓	Msunduzi Municipality		01	7,226.80	✓ 8,310.82	D	8400/000
5	07/07/2018	G	5400/000-Drawings	22451	Msunduzi Municipality		00	2,346.59	✓ 2,346.59	D	8400/000
5	10/07/2018	G	3300/000-Computer Expenses	22452	Compuzone		01	213.52	✓ 245.55	D	8400/000
5	16/07/2018	S	WON01 -Wonder Gardens CC	22453	Payment of account		00	2,000.00	✓ 2,000.00	D	8400/000
5	19/07/2018	G	4400/000-Salaries & Wages	22454	R Rowlands - salary of manager		00	12,300.00	✓ 12,300.00	D	8400/000
5	22/07/2018	G	9500/000-Vat / Tax Control Account	22455	Sars - VAT		00	4,680.45	✓ 4,680.45	D	8400/000
5	26/07/2018	S	GAR02 -Garden Bizarre	22456	Settlement of account		00	36,492.53	✓ 36,492.53	D	8400/000
5	30/07/2018	S	CUT01 -Cutting Edge	22457	Settlement of account		00	37,346.57 ✓	✓ 37,346.57	D	8400/000
5	02/07/2018	S	CUT01 -Cutting Edge	22450	Discount		01 ✓	347.83	✓ 400.00	D	2700/000
5	26/07/2018	S	GAR02 -Garden Bizarre	22456	Discount		01 ✓	2,572.91	✓ 2,958.85	D	2700/000
5	30/07/2018	S	CUT01 -Cutting Edge	22457	Discount		01 ✓	832.70	✓ 957.60	D	2700/000
5	30/07/2018	x G	8400/000-Bank	ZContras	Generated CB 1 Payments		00	117,522.51	117,522.51	C	
5	30/07/2018	x G	2700/000-Discount Received for Cash	ZContras	Generated Discount - ZContras		00	3,753.44	3,753.44	C	2700/000
5	31/07/2018	x G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry		00	553.04	553.04	D	

[17]

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

- Die hele reël moet korrek wees om een punt te verdien, insluitend bedrae met en sonder belasting; tensy 'n regmerk langs 'n rekening of 'n bedrag aangedui word.
- -1 indien verwysings verkeerd is
- -2 indien in die verkeerde joernaal verwerk is

4.7 Kontantontvangstejoernaal

Educational No: Garden Unlimited MEMO 25/03/2019 12:37 Page: 1

Prepared by: Educational Pack

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

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive		Contra
5	03/07/2018	C	C002 -Fairy Garden Services	BDS44	Rec 333: Settlement of account		00	14,000.00 ✓	14,000.00	C	8400/000
5	10/07/2018	G ✓	2900/000-Rent Received	BDS44	Rec 345: Mocke Agents		01	7,826.09 ✓	9,000.00	C	8400/000
5	16/07/2018	G	5100/000-Capital	BDS45	Rec 335: Additional capital by owner		00	50,000.00 ✓	50,000.00	C	8400/000
5	23/07/2018	C	C002 -Fairy Garden Services	BDS45	Rec 336 Settlement of account		00	21,829.68 ✓	✓ 21,829.68	C	8400/000
5	28/07/2018	C	CZ99 -Cash Sales	BDS45	CRR7/01 - Cash register roll		00	1,906.11 ✓	1,906.11	C	8400/000
5	03/07/2018	C	C002 -Fairy Garden Services	BDS44	Discount		01 ✓	130.44 ✓	150.00	C	3550/000
5	23/07/2018	C	C002 -Fairy Garden Services	BDS45	Discount		01 ✓	999.07 ✓	1,148.93	C	3550/000
5	28/07/2018	x G	8400/000-Bank	ZContras	Generated CB 1 Receipts		00	96,735.79	96,735.79	D	
5	28/07/2018	x G	3550/000-Discount Allowed for Cash	ZContras	Generated Discount - ZContras		00	1,129.51	1,129.51	D	3550/000
5	31/07/2018	x G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry		00	1,004.49	1,004.49	C	

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

[11]

- Die hele reël moet korrek wees om een punt te verdien, insluitend bedrae met en sonder belasting; tensy 'n regmerk langs 'n rekening of 'n bedrag aangedui word.
- -2 indien in die verkeerde joernaal verwerk is
- -1 indien verwysings verkeerd is
- -1 vir verkeerde tydperk

4.8 Klante-inskrywing vir Butter Cup Gardens

Prepared by: Educational Pack

Customer Listing ✓

Acc C004
Name Butter Cup Gardens
Delivery Address
54 Charry Street ✓
Escourt
3310

Postal Address
54 Charry Street
Escourt
3310

Telephone: (034) 3123587 ✓
Fax:
Contact: Masha Bear ✓
Mobile Phone:
Email:
Type: B/F
Category: 0
Normal Terms: 0
Early Terms: 3 ✓
Currency Code: 0
EU Country:
No. of Notes: 0

Disc%: 10.00% ✓
Cr Limit: 20,000.0(✓
Interest: None
Statement: P OM
Blocked: No
Price List: Price List 1
Sales Code:
Tax Mode: No tax type default
Tax Type: 0
Tax Reference: 5456741 ✓
Ship / Deliver:
Freight:
Cash Sale Acc: No
Accepts Email: No

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

[8]

-2 indien alle klante in die lys gedruk word

TOTAAL AFDELING B: 120

AFDELING C

VRAAG 5

5.1.1 Kontantontvangstejoernaal

Educational No: Edu Books 09/08/2018 16:31 Page: 1

Prepared by: Educational Pack

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

Per	Date	GCS	Account	Reference		Description	Project	Tx	Exclusive	Inclusive		Contra
4	02/06/2018	C	C001 -Majuba TVET College	DBS04/1		Payment of account		00	13,450.00	13,450.00	C	8400/000
4	08/06/2018	C	C002 -Capricorn TVET College	DBS04/2		Payment of account		00	24,540.80	24,540.80	C	8400/000
4	19/06/2018	G	2900/000-Rent recieved	DBS04/3		Mackson Group		01	39,826.09	45,800.00	C	8400/000
4	26/06/2018	C	C003 -Boland TVET College	DBS04/4		Settlement of account		00	14,540.20	14,540.20	C	8400/000
4	03/06/2018	G	5100/000-Capital	DD22	✓	Additional Capital - Aaryan Mohan		00	✓ 50,000.00	✓ 50,000.00	C	8400/000
4	30/06/2018	G	2950/000-Bad Debts Recovered	MAJ004	✓	Majuba TVET College		04	✓ 9,139.65	✓ 10,510.60	C	8400/000
4	30/06/2018	x G	8400/000-Bank	ZContras		Generated CB 1 Receipts		00	158,841.60	158,841.60	D	
4	30/06/2018	x G	9500/000-Vat / Tax Control Account	ZContras		ZContras - Tax entry		00	7,344.86	7,344.86	C	

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

- -2 indien in die verkeerde joernaal opgeteken is.
- -1 indien die datums verkeerd of nie in volgorde is nie.
- Die bedrag en rekening moet korrek wees vir 'n punt per reël. (6)

5.1.2 Kontantbetalingsjoernaal

Educational No: Edu Books 09/08/2018 16:31 Page: 1

Prepared by: Educational Pack

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

Per	Date	GCS	Account	Reference		Description	Project	Tx	Exclusive	Inclusive		Contra
4	02/06/2018	S	S001 -PNP Publishers	35		Settlement of account		00	12,000.00	12,000.00	D	8400/000
4	06/06/2018	G	3050/000-Advertising & Promotions	36		The Daily Sun		01	3,600.00	4,140.00	D	8400/000
4	08/06/2018	G	4300/000-Rates & Taxes	37		ABC Municipality		00	6,320.40	6,320.40	D	8400/000
4	12/06/2018	G	4350/000-Repairs & Maintenance	38		Mica Hardware		01	12,173.91	14,000.00	D	8400/000
4	15/06/2018	G	4400/000-Salaries & Wages	39		Cash - Admin staff		00	12,654.50	12,654.50	D	8400/000
4	18/06/2018	S	S004 -Bacmillan & Troupant Publishers	40		Payment of account		00	8,000.00	8,000.00	D	8400/000
4	22/06/2018	G	5400/000-Drawings	41		ABC Municipality - Electricity		00	2,400.00	2,400.00	D	8400/000
4	24/06/2018	G	3000/000-Discount Allowed	42		Shabir Goga Inc.		01	3,173.91	3,650.00	D	8400/000
4	24/06/2018	S	S003 -Appleson & Partners	43		Payment of account		00	8,114.00	8,114.00	D	8400/000
4	28/06/2018	G	3400/000-Courier & Postage	44		SA Post Office		01	470.89	541.52	D	8400/000
4	30/06/2018	G	3850/000-Insurance	45		Sanlam Insurers		01	4,226.09	4,860.00	D	8400/000
4	07/06/2018	G	3200/000-Bank Charges	B/S12		Sunny Bank - Admin fee		01 ✓	74.43	✓ 85.60	D	8400/000
4	13/06/2018	G	3200/000-Bank Charges	B/S12	✓	Sunny Bank - Service fee		01 ✓	98.09	✓ 112.80	D	8400/000
4	14/06/2018	G	3200/000-Bank Charges	B/S12		Sunny Bank - Transaction fee		01 ✓	38.61	✓ 44.40	D	8400/000
4	21/06/2018	S	S002 -Java Books	FRY44	✓	Internet payment		00 ✓	8,000.00	✓ 8,000.00	D	8400/000
4	24/06/2018	G	3650/000-Electricity & Water	DO45		Dawid Kruiper Municipality		01 ✓	5,913.04	✓ 6,800.00	D	8400/000
4	24/06/2018	G	4300/000-Rates & Taxes	DO45	✓	Dawid Kruiper Municipality		00 ✓	1,200.00	✓ 1,200.00	D	8400/000
4	21/06/2018	S	S002 -Java Books	FRY44		Discount		01 ✓	434.78	✓ 500.00	D	2700/000
4	30/06/2018	x G	8400/000-Bank	ZContras		Generated CB 1 Payments		00	92,923.22	92,923.22	C	
4	30/06/2018	x G	2700/000-Discount Received for Cash	ZContras		Generated Discount - ZContras		00	434.78	434.78	C	2700/000
4	30/06/2018	x G	9500/000-Vat / Tax Control Account	ZContras		ZContras - Tax entry		00	4,400.13	4,400.13	D	

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

- -2 indien in die verkeerde joernaal opgeteken is.
- -1 indien die datums verkeerd of nie in volgorde is nie.
- Die bedrag en rekening moet korrek wees vir 'n punt per reël. (17)

5.1.3 Bankrekonsiliasiestaat

Educational No: Memo

Reconciliation Output : Cash Book 1 - 8400/000 - Bank Prep.

Closing Balance As Per Bank Statement				60 099.90	✓
Less Outstanding CB 1 Payments :					
✓ 35	02/06/2018	Settlement of account		12 000.00	
✓ 36	06/06/2018	The Daily Sun		4 140.00	
✓ 38	12/06/2018	Mica Hardware		14 000.00	
✓ 40	18/06/2018	Payment on account		8 000.00	
✓ 44	28/06/2018	SA Post Office		541.52	
Sub Total				38 681.52	CR
Plus Outstanding CB 1 Receipts :					
✓ BDS04/3	19/06/2018	Mackson Group		45 800.00	
✓ DBS04/1	02/06/2018	Payment of account		13 450.00	
Sub Total				59 250.00	DR
Reconciled Bank Balance				80 668.38	
Computer Bank Balance As At 30/06/2018				80 668.38	
Diff				0.00	✓

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

- Ken die punte vir die ongerekonsilieerde tjeks en deposito's toe, selfs al is daar 1 of 2 items wat gerekonsilieer moes gewees het.
- Indien daar meer as 3 is, moenie punte vir ongerekonsilieerde items toeken nie. (9)

5.2 Algemene Joernaal

Educational No: Edu Books 09/08/2018 16:32 Page: 1

Prepared by: Educational Pack

General Journal batch listing for user exam - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive		Contra
4	30/06/2018	G	5400/000-Drawings ✓	JUNE07	Owner took books for personal use	✓	00	425.00 ✓	425.00	D	7700/000 ✓
4	30/06/2018	G	3650/000-Electricity & Water ✓	JUNE08	Correction of error		00	360.00 ✓	360.00	D	4450/000 ✓
4	30/06/2018	G	7700/000-Trading Stock	JUNE07	Owner took books for personal use		00	425.00	425.00	C	7700/000
4	30/06/2018	G	4450/000-Telephone	JUNE08	Correction of error		00	360.00	360.00	C	4450/000

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

(8)

- -2 indien in die verkeerde joernaal verwerk is
- Die bedrag en belasting moet korrek wees vir een punt.

5.3 ANTWOORDBLAD

5.3.1 R300 per span✓ × 50 spanne✓ = R15 000✓ (3)

5.3.2 R15 000 × 15/115✓ = R1 956,52 ✓ (2)

5.3.3

Nette (2 × R600)	R1 200,00✓
Balle (2 × R550)	R1 100,00✓
Fluitjies (4 × R50)	R200,00✓
Powerade (8 × R50)	R400,00✓
TOTAAL	R2 900,00✓

(5)

5.3.4 R300 × 15/115✓ = R39,13✓ (2)

5.3.5 Inset-BTW vir aankope = R2 900 x 15/115 = R378,26✓

Totale Inset-BTW R378,26 + 39,13 ☑ = R417,39☑ (3)

5.3.6 Totale uitset-BTW – Totale inset-BTW

Totale uitsetbelasting
R1 956,52

Totale insebelasting
R417,39

R1 956,52☑ – R417,39☑ = R1 539,13✓✓
Ken beginselpunte vir inset en uitset toe slegs indien 'n kandidaat dieselfde bedrag as in 5.3.2 en 5.3.5 oorgedra het. (4)

5.3.7 Betaalbaar (1)
[60]

TOTAAL AFDELING C: 60
GROOTTOTAAL: 200

Kopiereg voorbehou