higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

NASIENRIGLYN

NASIONALE SERTIFIKAAT

GEREKENARISEERDE FINANSIËLE STELSELS N4

8 JUNIE 2018

Hierdie nasienriglyn bestaan uit 26 bladsye.

Kopiereg voorbehou

3

Educational No: EXAMINATION NUMBER (#) 16/04/2018 15:38 Page: 1

Prepared by: Educational Pack

Notes

Other	SECTION A	Open	THEORY	16/04/2018	16/04/2018

1.1
✓ Words "Tax Invoice" / "VAT Invoice" / "Invoice
✓ Name, address, VAT registration number of supplier
✓ Name, address and where the recipient is a vendor, the recipients VAT registration number
✓ Serial number and date of issue of invoice
✓ Accurate description of goods and/or services
✓ Quantity/volume of goods/services supplied
✓ Value and the tax

7

1.2.1 R17 250.00 ✓
1.2.2 None ✓
1.2.3 Capital goods ✓

3

1.3.1 False - cannot claim VAT ✓✓
1.3.2 False - output VAT ✓✓
1.3.3 False - Electronic funds (internet banking) ✓✓
1.3.4 False - Capital goods for fixed assets ✓✓
1.3.5 False - 15% ✓✓

10

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

[20]

TOTAAL AFDELING A: 20

4

Educational No: EXAMINATION NUMBER (#) 16/04/2018 15:42 Page: 1

Prepared by: Educational Pack

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

Per	Date	GCS	Account	Reference	Description	Project	Debit	Credit	Contra
12	30/06/2017	C	C001 -Mdanjelwa L	CJ1201	Opening balance		100.00		9990/000
11	31/05/2017	C	C001 -Mdanjelwa L	CJ1202	Opening balance		300.00		9990/000
10	30/04/2017	C	C001 -Mdanjelwa L	CJ1203	Opening balance		600.00		9990/000
10	30/04/2017	G	9990/000-Opening Balance	ZContras	Generated Customers Journal			600.00	
11	31/05/2017	G	9990/000-Opening Balance	ZContras	Generated Customers Journal			300.00	
12	30/06/2017	G	9990/000-Opening Balance	ZContras	Generated Customers Journal			100.00	

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

-1 ZContra

6

5

Educational No: EXAMINATION NUMBER (#) 16/04/2018 15:44 Page: 1

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
S001 21 Day Challenge	21 Day Challenge	2,144.32	30/06/2017 2,144.32	IJ1201 2,144.32		5	5 10,721.60
M001 Chicken Snacker	Chicken Snacker	32.38	30/06/2017 32.38	IJ1202 32.38		6	6 194.28
S002 Detox Tea Pack	Detox Tea Pack	29.19	30/06/2017 29.19	IJ1203 29.19		5	5 145.95
M002 Kids Nuggets & Chips	Kids Nuggets & Chips	20.97	30/06/2017 20.97	IJ1204 20.97		6	6 125.82
M003 Mince Curry	Mince Curry	36.11	30/06/2017 36.11	IJ1205 36.11		5	5 180.55
S003 Snack Trail Mix	Snack Trail Mix	10.73	30/06/2017 10.73	IJ1206 10.73		6	6 64.38
S004 Swiss Muesli	Swiss Muesli	13.46	30/06/2017 13.46	IJ1207 13.46		5	5 67.30
TOTAL:							11,499.88

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

10 ÷ 2 = 5

6

Sage Technology Park
102 Western Services Road
Gallo Manor Ext 6
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Educational No: EXAMINATION NUMBER (#)
PO Box 781893
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South Africa

Supplier Invoice -1 Document

Date -2 Date 02/07/2017 - 9/10

Page 1

Document No SIJ2017

Foodworks

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
F1 ✓	F001 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
M003	Mince Curry	24	500g	36.11		14.00%	866.64 ✓
M002	Kids Nuggets & Chips	12	Meal	20.97		14.00%	251.64 ✓
S003	Snack Trail Mix	12	50g	10.75		14.00%	129.00 ✓
M001	Chicken Snacker	18	150g	32.83		14.00%	590.94 ✓

-2 Tax all invoices

9

Please let us know of any changes. ✓ All invoices

Received in good order

Signed_____ Date_____

Early Payment Terms:
15% within 30 days from period end ✓
1,647.64 until 30/08/2017

Sub Total	1,838.22
Discount @ ✓ 7.50%	137.86
Amount Excl Tax	1,700.36
Tax	238.06
Total	1,938.42

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Supplier Invoice

Date	09/07/2017
Page	1
Document No	SIJ2018

MAINE
PO Box 56
ROSENPARK
7551

Deliver to
65 Woolf Road
DURBANVILLE
7550

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
M1 ✓	M1 ✓	N	1478963258	Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
S002	Detox Tea Pack	4	Pack	39.99		14.00%	159.96 ✓
S004	Swiss Muesli	8	100g	13.64	2.50 ✓	14.00%	106.39 ✓
S001	21 Day Challenge	2	Pack	2,143.43		14.00%	4,286.86 ✓

8

Please let us know of any changes.

Early Payment Terms:
7.5% within 30 days from period end ✓
4,081.16 until 30/08/2017

Received in good order

Signed_____ Date_____

Sub Total	4,553.21
Discount @ ✓15.00%	682.98
Amount Excl Tax	3,870.23
Tax	541.84
Total	4,412.07

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Supplier Invoice

Date	16/07/2017
Page	1
Document No	SIJ2019

FOW

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	
F2 ✓	FOW001 ✓	N			Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
S004	Swiss Muesli	10	100g	13.46		14.00%	134.60 ✓
V001 ← ✓ →	VEGETABLE SOUP	20	500g ✓	23.95		14.00%	479.00 ✓

8

25

Please let us know of any changes.

Early Payment Terms:
20% within 7 days from invoice date ✓
503.64 until 23/07/2017

Received in good order

Signed_____ Date_____

Sub Total	613.60
Discount @ ✓ 10.00%	61.36
Amount Excl Tax	552.24
Tax	77.31
Total	629.55

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DEBIT NOTE – 1

Date – 1 11/07/2017

Page 1

Document No DEB001 ✓

Foodworks

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
F1 ✓	F001 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
M003	Mince Curry ✓ Flavour vegetarian	3	500g	36.11		14.00%	108.33 ✓
M001	Chicken Snacker ✓ Receive burgers	2	150g	32.83		14.00%	65.66 ✓

– 1 Tax

6
0

8

8

M003 - Flavour vegetarian
M001 - Receive burgers

Received in good order

Signed_____ Date_____

Sub Total	173.99
Discount @ ✓ 7.50%	13.04
Amount Excl Tax	160.95
Tax	22.53
Total	183.48

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TAX INVOICE – 1 Document

Date – 2 01/07/2017 – 10/20

Page 1

Document No INV0001 ✓

TANANA HDG
PO Box 31
STELLENBERG ✓
7551

Deliver to

23 Mountain View Road ✓
STELLENBERG

7550

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
C002 ✓		N	741852963 ✓	Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
S003	Snack Trail Mix	5	50g	19.85		14.00%	99.25 ✓
M002	Kids Nuggets & Chips	7	Meal	38.80		14.00%	271.60 ✓
M003	Mince Curry	3	500g	66.80		14.00%	200.40 ✓

– 2 Tax

11

NEW PRODUCTS ARRIVING
ON 15 JULY 2017. ✓
all credit invoices

Received in good order

Signed_____ Date_____

Early Payment Terms:
7.5% within 60 days from period end ✓
587.32 until 29/09/2017

Sub Total	571.25
Discount @ ✓ 2.50%	14.28
Amount Excl Tax	556.97
Tax	77.97
Total	634.94

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Educational No: EXAMINATION NUMBER (#)
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TAX INVOICE

Date	10/07/2017
Page	1
Document No	INV0002

Cash Sales

Deliver to
KJ LURWAYI
25 Silverstream Street
BETHANIE
7553

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

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
M001	Chicken Snacker	5	150g	59.90		14.00%	299.50
S003	Snack Trail Mix	3	50g	19.85		14.00%	59.55
S004	Swiss Muesli	1	100g	24.90		14.00%	24.90
SERV	Delivery cost	15	P/km	4.25		14.00%	63.75

VAT INCREASE FROM 1 APRIL 2018 TO 15%.

Early Payment Terms:
10% within 30 days from period end
425.26 until 30/08/2017

Received in good order

Signed_____ Date_____

Sub Total	447.70
Discount @ 10.50%	40.31
Amount Excl Tax	407.39
Tax	57.04
Total	464.43

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TAX INVOICE

Date	20/07/2017
Page	1
Document No	INV0003

Mdanjelwa L

Deliver to

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

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
S002	Detox Tea Pack	2	Pack	54.00		14.00%	108.00 ✓
V001	VEGETABLE SOUP	6	500g	44.31		14.00%	265.86 ✓
S001	21 Day Challenge	1	Pack	3,967.00		14.00%	3,967.00 ✓
SERV	Delivery cost	30	P/km	4.25		14.00%	127.50 ✓

7

27

New products arriving
on 15 July 2017.

Early Payment Terms:
10% within 30 days from period end ✓
4,443.20 until 30/08/2017

Received in good order

Signed_____ Date_____

Sub Total	4,468.36
Discount @ ✓ 3.50%	151.93
Amount Excl Tax	4,316.43
Tax	604.30
Total	4,920.73

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South Africa

Credit Note – 1

Date – 1 22/04/2018

Page 1

Document No CN1

Mdanjelwa L

Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
C001 ✓	INV0003 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
V001	VEGETABLE SOUP ✓ Incorrect size	2	500g	44.31		14.00%	88.62 ✓

-1 Tax

10

5

5

V001 - incorrect size

Received in good order

Signed_____ Date_____

Sub Total	88.62
Discount @ ✓ 3.50%	3.10
Amount Excl Tax	85.52
Tax	11.97
Total	97.49

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Educational No: EXAMINATION NUMBER (#) 16/04/2018 16:18 Page: 1

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	23/07/2017	S	P1 -PS Systems	PS10	5 Office desks @ R6500 each		05	28,508.77	32,500.00	C	6300/010
1	23/07/2017	S	P1 -PS Systems	PS10	10 Tri-colour ink cartridges-R549 ea		01	4,815.79	5,490.00	C	4700/000
1	23/07/2017	G	6300/010-Office Equipment - @ Cost	ZContras	Generated Suppliers Journal		00	28,508.77	28,508.77	D	6300/010
1	23/07/2017	G	4700/000-CONSUMABLE GOODS	ZContras	Generated Suppliers Journal		00	4,815.79	4,815.79	D	4700/000
1	31/07/2017	G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry		00	4,665.44	4,665.44	D	

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

- 1 Description - 2 Tax < 05 / 01
- 1 ZContra
- 1 Incorrect journal/invoice

7

15

Educational No: EXAMINATION NUMBER (#) 16/04/2018 16:19 Page: 1

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	25/07/2017	S	P1 -PS Systems	PS10	2 Ink cartridges - serial number		01	963.16	1,098.00	D	4700/000
1	25/07/2017	G	4700/000-CONSUMABLE GOODS	ZContras	Generated Suppliers Allowances		00	963.16	963.16	C	4700/000
1	31/07/2017	G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry		00	134.84	134.84	C	

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

-1 Tax

-1 ZContra

-1 Incorrect journal/debit note

6

16

Educational No: EXAMINATION NUMBER (#) 17/04/2018 15:22 Page: 1

Prepared by: Educational Pack

General Journal batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Debit	Credit	Contra
1	01/07/2017	G	5400/000-Drawings	OM1/1	Owner took stock at avg CP		4,237.48		2000/000
1	31/07/2017	G	7150/000-Fixed Deposit: UBER Bank (7.45%)	OM1/4	125000*7.45%/12		780.00		2800/000
1	31/07/2017	G	2000/000-Purchases	ZContras	Generated General Journal			4,237.48	2000/000
1	31/07/2017	G	2800/000-INTEREST ON FIXED DEPOSIT	ZContras	Generated General Journal			780.00	2800/000

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

- 1 Z Contra
- 1 Incorrect journal

10

17

Educational No: EXAMINATION NUMBER (#) 17/04/2018 14:20 Page: 1

Prepared by: Educational Pack

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
S001	21 Day Challenge		31/07/2017 ✓	OM1/1 ✓	6	-2 ✓	4
21 Day Challenge		2,052.20	2,052.20	2,052.20			-4,104.40
M003	Mince Curry		31/07/2017	OM1/1	23	-3 ✓	20
Mince Curry		33.92	33.92	33.92			-101.76
S002	Detox Tea Pack		31/07/2017	OM1/1	7	-1 ✓	6
Detox Tea Pack		31.32	31.32	31.32			-31.32
TOTAL:							-4,237.48

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

5

18

Educational No: EXAMINATION NUMBER (#) 17/04/2018 14:41 Page: 1

Prepared by: Educational Pack

Stock Journal batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Debit	Credit	Contra
1	01/07/2017	G	1050/000-Opening Stock	OM1/2	Transfer of opening stock		11,499.88		7700/000
1	01/07/2017	G	7700/000-Trading Stock	ZContras	Generated Stock Journal			11,499.88	7700/000

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

-1 Date

-1 Z Contra

-1 Incorrect journal

4

19

Educational No: EXAMINATION NUMBER (#) 18/04/2018 08:06 Page: 1

Prepared by: Educational Pack

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

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive		Contra
1	01/07/2017	* G	7150/000-Fixed Deposit: UBER Bank (7.45%)	BDS1/1	R001 - UBER Bank		00	125,000.00	125,000.00	C	8400/000
1	05/07/2017	* C	C001 -Mdanjelwa L	BDS1/1	R002 - Settle balance 01/07/2017		00	975.00	975.00	C	8400/000
1	10/07/2017	* C	CZ99 -Cash Sales	BDS1/1	CRR 1		00	464.43	464.43	C	8400/000
1	20/07/2017	* G	2900/000-COMMISSION RECEIVED	BDS1/2	R003 - Tania Xenxe		01	4,824.56	5,500.00	C	8400/000
1	25/07/2017	C	C001 -Mdanjelwa L	BDS1/3	R004 - settlement of invoice		00	4,340.92	4,340.92	C	8400/000
1	31/07/2017	* G	5100/000-Capital	BS001/5	Mikayla Oosthuizen		00	75,000.00	75,000.00	C	8400/000
1	31/07/2017	* G	2950/000-INTEREST ON CURRENT ACCOUNT	BS001/6	UBER Bank		00	87.65	87.65	C	8400/000
1	05/07/2017	C	C001 -Mdanjelwa L	BDS1/1	Discount		01	21.93	25.00	C	3550/000
1	25/07/2017	C	C001 -Mdanjelwa L	BDS1/3	Discount		01	423.09	482.32	C	3550/000
1	31/07/2017	x G	8400/000-BANK	ZContras	Generated CB 1 Receipts		00	211,368.00	211,368.00	D	
1	31/07/2017	x G	3550/000-Discount Allowed for Cash	ZContras	Generated Discount - ZContras		00	445.02	445.02	D	3550/000
1	31/07/2017	x G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry		00	613.14	613.14	C	

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

-1 Tax

-2 Date

-1 ZContra

16

20

Educational No: EXAMINATION NUMBER (#) 17/04/2018 14:18 Page: 1

Prepared by: Educational Pack

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

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive		Contra
1	01/07/2017	* G	4600/000-Telephone & Fax	Q0001	Telkom		01	2,057.61	2,345.67	D	8400/000
1	03/07/2017	* G	5400/000-Drawings	Q0002	DBV Tyres - vehicle tyres		00	4,567.89	4,567.89	D	8400/000
1	15/07/2017	G	5400/000-Drawings	Q0003	PLK Insurers		00	456.78	456.78	D	8400/000
1	15/07/2017	G	3850/000-Insurance	Q0003	PLK Insurers		01	2,631.58	3,000.00	D	8400/000
1	18/07/2017	S	F1 -Foodworks	Q0004	Settlement of account		00	1,491.70	1,491.70	D	8400/000
1	28/07/2017	S	F2 -FOW	Q0005	Settle account		00	629.55	629.55	D	8400/000
1	31/07/2017	G	8410/000-PETTY CASH	Q0006	Cash - restore imprest amount		00	536.09	536.09	D	8400/000
1	31/07/2017	* G	4400/000-Salaries & Wages	Q0007	Marion Moses		00	23,456.78	23,456.78	D	8400/000
1	31/07/2017	S	P1 -PS Systems	Q0008	Settle account		00	36,892.00	36,892.00	D	8400/000
1	01/07/2017	* G	4750/000-RATES AND TAXES	BS001/1	Durbanville Municipality		00	3,456.78	3,456.78	D	8400/000
1	03/07/2017	* G	3200/000-Bank Charges	BS001/2	UBER Bank - service fee		01	21.65	24.68	D	8400/000
1	16/07/2017	* G	3200/000-Bank Charges	BS001/2	UBER Bank - internet fees		01	31.39	35.79	D	8400/000
1	18/07/2017	* G	6300/010-Office Equipment - @ Cost	BS001/3	Vrede Officers - office chairs		05	8,663.63	9,876.54	D	8400/000
1	24/07/2017	* G	3200/000-Bank Charges	BS001/2	UBER Bank - cheque book		01	65.79	75.00	D	8400/000
1	31/07/2017	* G	3200/000-Bank Charges	BS001/4	UBER Bank - tax levy		00	56.78	56.78	D	8400/000
1	18/07/2017	S	F1 -Foodworks	Q0004	Discount		01	230.91	263.24	D	2700/000
1	31/07/2017	x G	8400/000-BANK	ZContras	Generated CB 1 Payments		00	86,902.03	86,902.03	C	
1	31/07/2017	x G	2700/000-Discount Received for Cash	ZContras	Generated Discount - ZContras		00	230.91	230.91	C	2700/000
1	31/07/2017	x G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry		00	1,853.70	1,853.70	D	

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

-2 Tax

-2 Date

-2 Description

-1 ZContra

* Cheque Q0001 = no evidence of reconciliation accept R2435.67

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Educational No: EXAMINATION NUMBER (#) 17/04/2018 14:20 Page: 1

Prepared by: Educational Pack

Reconciliation Output : Cash Book 1 - 8400/000 - BANK

Closing Balance As Per Bank Statement			163,131.17 ✓
Less Outstanding CB 1 Payments :			
Q0003	15/07/2017	PLK Insurers	3,456.78
Q0004	18/07/2017	Settlement of account	1,491.70
Q0005	28/07/2017	Settle account	629.55
Q0006	31/07/2017	Cash - restore imprest amount	536.09
Q0008	31/07/2017	Settle account	36,892.00
Sub Total			43,006.12 CR
Plus Outstanding CB 1 Receipts :			
BDS1/3 ✓	25/07/2017	R004 - settlement of invoice	4,340.92
Sub Total			4,340.92 DR
Reconciled Bank Balance			124,465.97
Computer Bank Balance As At 30/04/2018			124,465.97
Diff			0.00 ✓

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

other cheques/deposit no mark

4

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Educational No: EXAMINATION NUMBER (#) 17/04/2018 14:57 Page: 1

Prepared by: Educational Pack

Cash Book Details - 01/07/2017 to 31/07/2017

Date	Account	Name	Reference	Description	Tax	Amount
Cash Book 2 : Account 8410/000 - PETTY CASH - CB 2 Payments						
07/07/2017	5400/000	Drawings	PCV001	Durbanville Traffic - fine	0.00	-300.00
14/07/2017	4700/000	CONSUMABLE GOODS	PCV002	DBV Suppliers - liquid soap	9.33	-75.99
21/07/2017	3400/000	Courier & Postage	PCV003	Parow Post Office - registering lett	1.24	-10.10
28/07/2017	3600/000	Donations	PCV004	Hospice	0.00	-150.00
Total for Cash Book 2 : Account 8410/000 - PETTY CASH - CB 2 Payments					10.57	-536.09

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

-2 Date

-2 Description

-1 Other cashbooks

7

23

Educational No: EXAMINATION NUMBER (#) 17/04/2018 15:03 Page: 1

Prepared by: Educational Pack

Entry Type Details : 01/07/2017 to 31/07/2017

Date	Account	Name	Reference	Description	Tax Type	Tax	Amount
Contra Acc (If Available)	Batch ID (If Available)	User Name					
Entry Type 10 - Bad Debts Journal ✓							
31/07/2017	C001	Mdanjelwa L	OM1/3 ✓	Write off - declared insolvent	04 ✓	-592.33	-4,823.24 ✓
	13	student					
31/07/2017	3150/000	Bad Debts	ZContras	Generated Bad Debts Journal	00		4,230.91
	13	student					
31/07/2017	9500/000	Vat / Tax Control Account	ZContras	ZContras - Tax entry	00		592.33
3150/000	13	student					
Total for Entry Type 10 : Bad Debts Journal							0.00

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

-1 other entry types

4

24

Educational No: EXAMINATION NUMBER (#) 18/04/2018 08:33 Page: 1

Prepared by: Educational Pack

Customer Detailed Ledger by Entry Type 01/07/2017 to 31/07/2017

Date	Reference	Project	Contra Acc. (If Available)	Description	Exclusive	Tax	Inclusive
Account : C001 - Mdanjelwa L							
Entry Type : 2 - CB 1 Receipts							
25/07/2017	BDS1/3			R004 - settlement of invoice	-4,340.92		-4,340.92
25/07/2017	BDS1/3			Discount	-423.09	-59.23	-482.32
05/07/2017	BDS1/1			R002 - Settle balance 01/07/17	-975.00		-975.00
05/07/2017	BDS1/1			Discount	-21.93	-3.07	-25.00
Total for Entry Type : 2 - CB 1 Receipts					-5,760.94	-62.30	-5,823.24
Entry Type : 6 - Customers Journal							
20/07/2017	INV0003			TAX INVOICE	4,316.43	604.30	4,920.73
Total for Entry Type : 6 - Customers Journal					4,316.43	604.30	4,920.73
Entry Type : 8 - Customers Allowances							
22/07/2017	CN2			Credit Note - INV0003	-85.52	-11.97	-97.49
Total for Entry Type : 8 - Customers Allowances					-85.52	-11.97	-97.49
Entry Type : 10 - Bad Debts Journal							
31/07/2017	OM1/3			Write off - declared insolvent	-4,230.91	-592.33	-4,823.24
Total for Entry Type : 10 - Bad Debts Journal					-4,230.91	-592.33	-4,823.24
Total for Account : C001 - Mdanjelwa L					-5,760.94	-62.30	-5,823.24
Grand Total :					-5,760.94	-62.30	-5,823.24

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

- 1 Other customers

5

25

Educational No: EXAMINATION NUMBER (#) 17/04/2018 14:58 Page: 1

Prepared by: Educational Pack

Supplier Master Listing

Acc M1 ✓		Telephone: 021 753 4567 ✓	Blocked: No
Name MAINE ✓		Fax: 021 975 4321 ✓	Credit Limit: 5,000.00 ✓
Physical Address	Postal Address	Contact: Ashley Dosi ✓	Remittances: P
65 Woolf Road ✓	PO Box 56	Mobile Phone: 064 123 4567 ✓	Currency Code: 0
DURBANVILLE	ROSENPARK ✓	Email: Ashley.Dosi@maine.com ✓	EU Country:
7550	7551	Type: B/F	No. of Notes: 0
		Early Terms: 4 ✓	Tax Mode: No Tax Type Default
		Normal Terms: 0	Tax Reference: 1478963258 ✓
		Tax Code: 0	Ship / Delivery:
		Freight:	Category: 0

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

-1 Other supplies

12 ÷ 2 = 6

26

Educational No: EXAMINATION NUMBER (#) 18/04/2018 07:44 Page: 1

Prepared by: Educational Pack

Supplier Age Analysis as at 31/07/2017

Name		120+ Days	90 Days	60 Days	30 Days	Current	Total Due
F1 - Foodworks	*	0.00	0.00	0.00	0.00	0.00 ✓	0.00
F2 - FOW	*	0.00	0.00	0.00	0.00	0.00 ✓	0.00
M1 - MAINE	*	0.00	0.00	0.00	0.00	4,412.07 ✓	4,412.07
P1 - PS Systems	*	0.00	0.00	0.00	0.00	0.00 ✓	0.00
TOTAL :		0.00	0.00	0.00	0.00	4,412.07	4,412.07
PERCENTAGE :		0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
GRAND TOTAL :							4,412.07

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

−1 Details
−1 Name does not appear
−1 Incorrect period

4

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Educational No: EXAMINATION NUMBER (#) 17/04/2018 15:00 Page: 1

Prepared by: Educational Pack

Trial Balance : 01/07/2017 to 31/07/2017

Last Year	Account		DR	CR
0.00	1000/000	Sales		5,195.27
0.00	1050/000	Opening Stock	11,499.88	
0.00	2000/000	Purchases	1,724.40	
0.00	2700/000	Discount Received for Cash		230.91
0.00	2800/000	INTEREST ON FIXED DEPOSIT		780.00
0.00	2900/000	COMMISSION RECEIVED		4,824.56
0.00	2950/000	INTEREST ON CURRENT ACCOUNT		87.65
0.00	3150/000	Bad Debts	4,230.91	
0.00	3200/000	Bank Charges	175.61	
0.00	3400/000	Courier & Postage	8.86	
0.00	3550/000	Discount Allowed for Cash	445.02	
0.00	3600/000	Donations	150.00	
0.00	3850/000	Insurance	2,631.58	
0.00	4400/000	Salaries & Wages	23,456.78	
0.00	4600/000	Telephone & Fax	2,057.61	
0.00	4700/000	CONSUMABLE GOODS	3,919.29	
0.00	4750/000	RATES AND TAXES	3,456.78	
0.00		Nett Loss		42,638.33
0.00			53,756.72	53,756.72
0.00		Nett Loss	42,638.33	
0.00	5100/000	Capital		75,000.00
0.00	5400/000	Drawings	9,562.15	
	6300/000	Office Equipment - Net Value		
0.00	6300/010	Office Equipment - @ Cost	37,172.40	
0.00	7150/000	Fixed Deposit: UBER Bank (7.45%)		124,220.00
0.00	7700/000	Trading Stock		11,499.88
0.00	8000/000	Customer Control Account		5,188.30
0.00	8400/000	BANK	124,465.97	
0.00	9000/000	Supplier Control Account		4,412.07
0.00	9500/000	Vat / Tax Control Account	6,481.40	
0.00			220,320.25	220,320.25

IS first

No zero items

(5)

TOTAAL AFDELING B: 180
GROOTTOTAAL: 200

Kopiereg voorbehou