higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

NATIONAL CERTIFICATE

COMPUTERISED FINANCIAL SYSTEMS N4

(6030154)

20 November 2019 (X-Paper)
09:00–12:00

This question paper consists of 19 pages and 1 addendum.

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DEPARTMENT OF HIGHER EDUCATION AND TRAINING
REPUBLIC OF SOUTH AFRICA

NATIONAL CERTIFICATE
COMPUTERISED FINANCIAL SYSTEMS N4
TIME: 3 HOURS
MARKS: 200

INSTRUCTIONS TO INVIGILATORS

1. THREE hours are allowed for the completion of the question paper. The three 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 candidates involved must be allowed extra time, the same as the actual time lost.

3. After completion of the examination session, invigilators must ensure that the EXAMINATION NUMBER and WATERMARK of each candidate's work station appear on ALL the PRINTOUTS/ANSWERS handed in. NO printout/answer WITHOUT an examination number and watermark will be marked**.**

4. PRINTOUTS/ANSWERS must NOT be stapled together. Candidates will be penalised if PRINTOUTS are stapled together.

5. After completion of the examination session, invigilators should collect ALL other PRINTOUTS that should not be marked. NO PRINTOUTS whatsoever are allowed to be taken from the examination room by candidates or put into wastepaper bins.

6. NO examination paper should be removed from the examination room until ONE hour has elapsed since the start of the last examination session on the day of the examination.

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INSTRUCTIONS AND INFORMATION

1. Answer ALL the questions.

2. Read ALL the questions carefully.

3. Number the answers according to the numbering system used in this question paper.

4. 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 work station.

6. To ensure that your EXAMINATION NUMBER (WORK STATION NUMBER) appears on ALL the PRINTOUTS, do the following before you answer the questions:

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

7. 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.

8. NO PRINTOUTS may be stapled together.

9. **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 the paper.

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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 2018 to 30 June 2019.

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 the ADDITIONAL PARAMETER SETUP. Process the rest of the transactions for July 2018 (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

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1.2 GENERAL LEDGER ACCOUNTS (already set up)

ACCOUNT	NUMBER	BALANCE
Sales	1000/000	
Purchases	2000/000	
Bad debts recovered	2850/000	
Advertising and 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 and water	3650/000	
General expenses – Gifts	3800/010	
Insurance	3850/000	
Interest paid	3900/000	
Motor vehicles – Insurance and licence	4150/030	
Printing and stationery	4200/000	
Rent paid	4300/000	
Refreshments	4380/000	
Salaries and 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	

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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 2018
C001	Louisvale Pty Ltd	10 750,00
C002	Pella Distributors	8 000,00
CZ99	Cash sales	

1.5 STOCK AS ON 30 JUNE 2018 (Stock items already set up)

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 computerised invoice system.

Stock items have already been set up. 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
233	Ballpoint pen	60	18	146,22	329,00
236	Bostik 100 g	3 Pax	17	22,13	49,80
COU	Courier cost	P/km			4,50
306	Highlighters	8 Pax	16	57,33	129,00
324	Permanent marker	Each	15	24,36	54,80
133	Ruler 30 cm	Each	14	3,91	8,80
473	Stapler	Each	13	44,44	100,00
336	Trimmer	Each	12	244,00	549,00

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2. ADDITIONAL PARAMETER SETUP

- Supplier invoice message: Online shopping starts at 1 August 2018.
- The inputs of tax invoices should start with TI1.
- The inputs of debit notes should start with DN1. Rename the document as DEBIT NOTE.
- Courier cost does not have any discount.
- Link the interest charged to the correct entry type. Interest: 22,5% p.a.
- If there is no early payment terms for a specific invoice, create/add a new term.

3. TRANSACTIONS FOR JULY 2018 (PERIOD 1)

3.1 You are required to do the Bank Reconciliation for July 2018. 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 ADDENDUM concerning the admissible deductions with regard 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 points 1.2 and 1.5 above to process the opening balances of the General Ledger accounts and stock items on 30 June 2018 in the relevant journal. Print and update the batches.

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5. CREDIT INVOICES (PERIOD 1)

Campbell Wholesalers ☎ 053 858 3571

VAT Reg. No.: 2587413690 **CW001**

INVOICE

TO: OFFSTAT Stationers
63 Hadison Avenue
6985 LOXTON

98 O'Reilly Road
6985 LOXTON

TERMS: *10% discount within 15 days*
10% trade discount

07/07/2018

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 100 g	22	25	178	00
10	Wax crayons ❶	153	60	1 536	00
			Subtotal	3 509	48
			10% Discount	350	95
				3 158	53
			14% VAT	442	20
			TOTAL	**R3 600**	**73**

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

TAX INVOICE **SS14**

VAT Reg. No. 3579514628

053 173 9431

Customer details:
OFFSTAT Stationers
63 Hadison Avenue
6985 LOXTON

STATESMAN STATIONERY
7 Morgan Stally Drive
Pella, 8891

TERMS: *Strictly 30 days*

DATE: 14/07/2018

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
TOTAL	**R8 750**	**00**

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King Office Supplies ❷

☎ 053 258 1793
🖷 053 258 1777

VAT Reg. No.: 9876543210

TAX INVOICE **KOS10**

TO: OFFSTAT Stationers
63 Hadison Avenue
6985 LOXTON

33 Colville Street
CONCORDIA
8271

TERMS: *5% discount within 60 days*
7,5% trade discount

3, CONCORDIA, 8271
21/07/2018

Quantity	Description	Unit price		Amount	
5	Ballpoint pens	146	66	733	30
4	Rulers 30 cm	3	99	15	96
3	Permanent markers	24	99	73	10
			Subtotal	822	36
			7,5% Discount	61	68
				760	68
			14% VAT	106	50
			TOTAL	**R867**	**18**

❷ OFFSTAT Stationers decided to use a new supplier, namely King Office Supplies. Supplier code: S004. The contact person is Carley Titus and she can be contacted at 0848523947 and at titus.c@gmail.com. Credit Limit: R4 000,00. Allow additional discount of 2,5% on the permanent markers.

6. RETURNS TO SUPPLIERS (Period 1)

DATE	SUPPLIER	REASON
22/07/2018	Statesman Stationery	20 Packing bags – wrong size
25/07/2018	King Office Supplies	1 Ballpoint pen – wrong colour 1 Permanent marker – not ordered

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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 cash transactions: Cash Sale: 6–8 August 2018

NAME	DATE	TERMS	DETAILS
New customer: Loxton Stores ❸ 10 Primrose Road MIER 8811	05/07/2018	5% invoice discount	1 Trimmer 3 Highlighters 5 Staplers
Pella Distributors	10/07/2018	15% within 7 days 5% trading discount	4 Ballpoint pens 2 Ruler 30 cm 4 Bostik 100 g 2 Permanent markers Courier cost: 52 km
Lime Acres 13 Colville Street CAMPBELL 8306	15/07/2018	Cash sale	2 Bostik 100 g 2 Ruler 30 cm 4 Trimmers Courier cost: 25 km
Louisvale Pty Ltd	20/07/2018	7,5% within 45 days	2 Staplers 4 Highlighters 6 Ballpoint pens

❸ OFFSTAT Stationers decided to sell to a new credit customer, namely Loxton Stores. Code: C003. 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, 8811. Cellphone: 071 234 5678. Credit limit: R5 000,00. VAT Reg. No.: 1472583690. OFFSTAT Stationers will allow 7,5% discount within 10 days.

8. RETURNS BY CUSTOMERS (Period 1)

NAME	DATE	DETAILS OF RETURNS
Pella Distributors	15/07/2018	1 Ruler 30 cm – incorrectly invoiced 2 Bostik 100 g – receive ballpoints

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9. CASH RECEIPTS (Period 1)

Cash received according to Cash Register Rolls

OFFSTAT Stationers
63 Hadison Avenue
6985 LOXTON

Cashier Name: Neo Rakgalakane

CRR 001 12:24:48 15/07/2018

Cash purchases R2 501,60

Please retain your slip as proof of purchase.

Duplicates of receipts issued

No. 001	Date: 01/07/2018	
RECEIVED FROM: **Marco Williams**		
the sum of **Sixty five thousand only**		
rand	**65 000**	**00**
nil cents		
For **Capital contribution**		
Jandré Malgas	With Thanks	

No. 002	Date: 18/07/2018	
RECEIVED FROM: **Loxton Stores**		
the sum of **???**		
??? rand	**???**	**??**
??? cents		
For **Settle invoice dated 5 July 2018**		
Jandré Malgas	With Thanks	

No. 003	Date: 25/07/2018	
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 2018**		
Jandré Malgas	With Thanks	

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No. 004	Date: 31/07/2018	
RECEIVED FROM: **Phelisa Malantsi**		
the sum of **One thousand five hundred**		
only rand	**1 500**	**00**
nil cents		
For **Commission received**		
Jandré Malgas	With Thanks	

Duplicates of deposit slips

CAPITEC			DEPOSIT SLIP		DEP1
16/07/2018			Account number:	10102101021	
Credit:	*OFFSTAT STATIONERS*		**Cash**	2 501	60
Bank stamp	**Name of drawer**	**Bank**	**Branch**		
	1. Marco Williams	CAP	LOXTON	65 000	00
	2.				
			TOTAL	67 501	60
Paid in by:	***Jandré Malgas***				

CAPITEC			DEPOSIT SLIP		DEP2
24/07/2018			Account number:	10102101021	
Credit:	*OFFSTAT STATIONERS*		**Cash**		
Bank stamp	**Name of drawer**	**Bank**	**Branch**		
	1. Loxton Stores	ABC	Mier	???	??
	2.				
			TOTAL	???	??
Paid in by:	***Jandré Malgas***				

CAPITEC			DEPOSIT SLIP		DEP3
31/07/2018			Account number:	10102101021	
Credit:	*OFFSTAT STATIONERS*		**Cash**		
Bank stamp	**Name of drawer**	**Bank**	**Branch**		
	1. Pella Distributors	CHASE	Pella	1 638	87
	2. P Malantsi	HOPE	Louisvale	1 500	00
			TOTAL	3 138	87
Paid in by:	***Jandré Malgas***				

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10. CASH FLOAT PAYMENTS (Period 1)

The following is a batch summary of Cash Float payments made during July 2018. The last cash float voucher was 107.

Date: 06/07/18			**OFFSTAT STATIONERS CASH FLOAT VOUCHER**
Amount:	R50,00	**For**:	Tuck shop money – owner's daughter
Approved by:	Sylvia Mabeche		

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

Date: 18/07/18			**OFFSTAT STATIONERS CASH FLOAT VOUCHER**
Amount:	R25,00	**For**:	Voda C – airtime (Create a sub-account under telephone and fax for airtime.)
Approved by:	Sylvia Mabeche		

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

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11. CHEQUE PAYMENTS (Period 1)

107	
01/07/2018	
TO/AAN:	Mier Deli
FOR/VIR:	Cupcakes - staff
AMOUNT/ BEDRAG:	R500,00

108	
04/07/2018	
TO/AAN:	Loxton Municipality
FOR/VIR:	Vehicle licences
AMOUNT/ BEDRAG:	R3 356,78

109	
07/07/2018	
TO/AAN:	Campbell Properties
FOR/VIR:	Monthly rent Owner: R10 150,00
AMOUNT/ BEDRAG:	R32 323,23

110	
15/07/2018	
TO/AAN:	Campbell Wholesalers
FOR/VIR:	Settle account
AMOUNT/ BEDRAG:	R???

111	
24/07/2018	
TO/AAN:	Statesman Stationery
FOR/VIR:	Settle invoice (allow 2,5% discount)
AMOUNT/ BEDRAG:	R???

112	
25/07/2018	
TO/AAN:	King Office Supplies
FOR/VIR:	Settle invoice on 21 July 2018
AMOUNT/ BEDRAG:	R???

113	
31/07/2018	
TO/AAN:	Cash
FOR/VIR:	Restore cash float amount to R800,00
AMOUNT/ BEDRAG:	R???

114	
31/07/2018	
TO/AAN:	Concordia Motors
FOR/VIR:	Delivery vehicle
AMOUNT/ BEDRAG:	R345 678,90

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12. BANK STATEMENT RECEIVED (Period 1)

NOTE: The amounts on the Bank Statement are correct.

CAPITEC			
OFFSTAT Stationers 63 Hadison Avenue LOXTON 6985 Acc. No.: 10102101021		**Statement 1** **Date: 31/07/2018**	
DATE	**DETAILS**	**DEBIT(-) CREDIT**	**BALANCE**
01/07/2018	Balance		50 000,00
06/07/2018	Cheque 108	3 456,78-	46 543,77
08/07/2018	Service fee	23,45-	46 519,77
10/07/2018	Cheque 107	500,00-	46 019,77
15/07/2018	Transfer	25 000,00-	21 019,77
16/07/2018	DEP1	67 501,60	88 521,37
20/07/2018	Cheque 109	32 323,23-	56 198,14
21/07/2018	Cash handling fees	98,76-	56 099,38
23/07/2018	EFT	9 876,54-	46 222,84
24/07/2018	Cheque 111	8 482,50-	37 740,34
25/07/2018	DD1	3 456,78-	34 283,56
26/07/2018	Admin fee	54,32-	34 229,24
30/07/2018	Tax levy	91,92-	34 137,32
31/07/2018	DEP3	3 138,87	37 276,19
31/07/2018	Interest	1 346,63	???
31/07/2018	Cheque 114	345 678,90-	???

ADDITIONAL INFORMATION

12.1 Record the bank charges and interest.

12.2 DD1 on 25 July 2018 is for the month's insurance of R3 456,78 at Pella Insurers.

12.3 EFT on 23 July 2017 is for the VAT for June 2018.

12.4 Transfer CAPITEC is for an investment at Capitec @ 10,5% interest per annum (account 7150/000).

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13. SUNDRY TRANSACTIONS FOR JULY 2018 (Period 1)

Office Memo



1/1

OFFSTAT STATIONERS

TO: *Sylvia Mabeche*	**DATE**: 31/07/2018

Record the closing transfers for Drawings and Nett Profit/Loss in the relevant journal.

Office Memo



1/2

OFFSTAT STATIONERS

TO: *Sylvia Mabeche*	**DATE**: 31/07/2018

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.

Office Memo



1/3

OFFSTAT STATIONERS

TO: *Sylvia Mabeche*	**DATE**: 31/07/2018

Select interest charged after for all credit customers and change to 'One period after terms. Charge interest on the overdue customers' accounts.

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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 2018)	(10)
14.2	Inventory Journal – balances (June 2018)	(8)
14.3	Computerised source documents (July 2018):	
	Supplier invoices	(18)
	Debit notes	(8)
	Tax invoices	(31)
	Credit notes	(6)
14.4	Batch listings with generated entries (July 2018):	
	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 2018	(12)
14.6	Bank Reconciliation Statement as at 31 July 2018	(4)
14.7	Supplier listing of King Office Supplies (show details) (no user defined fields)	(9)
14.8	Income Statement for July 2018 (Do NOT print zero items)	(3)
14.9	Balance Sheet for July 2018 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)
		[180]

TOTAL SECTION A: 180

SECTION B

QUESTION 2

Make use of the note facility to answer this section.

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

Identify TEN mistakes that she made and key them in on the note facility by numbering them 2.1.1–2.1.10. Next to each mistake identified, indicate the correct answer to Ms Pietersen. Use the information below to assist you.

Trading name: CFS Traders
VAT No: 2583697410
Tax period: June 2018
Date completed: 20 July 2018

VAT REPORT for 2 periods as at 30 June 2018						
	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
TOTAL	-32 015,78	-521 400,00	10 920,60	88 924,94	-21 095,18	-171 775,07

TRADING NAME CFA Traders	VAT Registration number 2583967410	Period end 20 July 2018
CALCULATION OF OUTPUT VAT	**RANDS ONLY**	**VAT (2 decimals)**
Standard rate	259 000,00	31 807,01
Capital goods		
Other		904,93
TOTAL OUTPUT VAT		32 015,78
CALCULATION OF INPUT VAT		
Capital goods		5 460,30
Standard rate		4 555,37
Bad debts		
Other		904,93
TOTAL INPUT VAT		10 920,60
AMOUNT PAYABLE/RECEIVABLE		21 095,18
	Bookkeeper	20 July 2018
Signature of authorised person	**Capacity**	**Date**

(10 × 1) (10)

2.2 Choose the correct item from those given in brackets and key them in on the note facility next to the question number (2.2.1–2.2.5).

2.2.1 When discount is given to customers for early payment, the amount is subjected to (no/14%) VAT.

2.2.2 In the Cash Receipts Journal, the (sales/cash sales) account is used when processing Cash Register Roll totals.

2.2.3 An amount of R250,00 is requested to restore the petty cash imprest amount. This transaction will be processed in the (petty cash/bank).

2.2.4 A customer's (detailed ledger/listing) printout displays a breakdown of all the transactions of the customer for a specific period.

2.2.5 Discount allowed when a customer is settling an account will be recorded in the cash (payments/receipts) journal.

2.2.6 (Supplier invoice/supplier journal) will be used to enter the credit purchases of general ledger accounts.

(6 × 1) (6)

2.3 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]

TOTAL SECTION B: 20
GRAND TOTAL: 200

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ADDENDUM

ADMISSIBLE DEDUCTIONS WITH REGARD TO INPUT TAX

	IS VAT CHARGED?		IS INPUT VAT DEDUCTIBLE?	
	YES	NO	YES	NO
Advertisements	X		X	
Bank charges: Admin fee Service fees Cash handling fees Cheque book Tax levy	X X X X	 X	X X X X	
Commission	X		X	
Computer expenses	X		X	
Consumables	X		X	
Courier and postage	X		X	
Depreciation		X		
Electricity and water	X		X	
Fixed assets	X		X	
Insurance	X		X	
Interest paid/received		X		
Investments		X		
Motor vehicles: Insurance and licences	X		X	
Printing and stationery	X		X	
Rates and taxes		X		
Refreshments	X		X	
Rent paid/received	X		X	
Salaries and wages		X		
Telephone and fax	X		X	

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