



**higher education
& training**

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

NASIENRIGLYN

NATIONALE CERTIFIKAAT GEREKENARISEERDE FINANSIËLE STELSLS N6

26 Mei 2021

Hierdie nasienriglyn bestaan uit 13 bladsye.

Educational No: RAKA (Examination nr) *✓1 correct examination number* PRINTOUT 1

This must be a Pastel printout

Entry Type Details : 01/02/20 to 29/02/20 - Last Year *

Date	Account	Name	Reference	Description	Tax Type	Amount
Contra Acc (If Available)	Batch ID (If Available)	User Name				
Entry Type 1 - General Journal						
<i>✓2 Date 29/02/20 AND Last year *</i>						
29/02/20	5200/000	Drawings	BAL	Balance	00	25 454.00 <i>✓3</i>
		1 User 0				
29/02/20	6000/000	Land and buildings	BAL	Balance	00	3 560 000.00 <i>✓4</i>
		1 User 0				
29/02/20	7100/000	Petty cash	BAL	Balance	00	500.00 <i>✓5</i>
		1 User 0				
29/02/20	7200/000	Cash float	BAL	Balance	00	750.00 <i>✓6</i>
		1 User 0				
29/02/20	7500/000	Customers control	BAL	Balance	00	10 351.00 <i>✓7</i>
		1 User 0				
29/02/20	7700/000	Trading stock	BAL	Balance	00	20 500.00 <i>✓8</i>
		1 User 0				
29/02/20	1000/000	Cost of sales	BAL	Balance	00	245 829.00 <i>✓9</i>
		1 User 0				
29/02/20	3000/000	Salaries	BAL	Balance	00	120 000.00 <i>✓10</i>
		1 User 0				
29/02/20	3100/000	Advertising	BAL	Balance	00	6 420.00 <i>✓11</i>
		1 User 0				
29/02/20	3200/000	Telephone	BAL	Balance	00	14 830.00 <i>✓12</i>
		1 User 0				
29/02/20	3300/000	Water and electricity	BAL	Balance	00	87 954.00 <i>✓13</i>
		1 User 0				
29/02/20	3400/000	Insurance	BAL	Balance	00	18 000.00 <i>✓14</i>
		1 User 0				
29/02/20	5000/000	Capital	BAL	Balance	00	-1 962 680.00 <i>✓15</i>
		1 User 0				
29/02/20	9000/000	Mortgage bond (12% pa)	BAL	Balance	00	-1 587 000.00 <i>✓16</i>
		1 User 13				
29/02/20	8000/000	Suppliers control	BAL	Balance	00	-8 400.00 <i>✓17</i>
		1 User 0				
29/02/20	7000/000	Bank	BAL	Balance	00	-7 600.00 <i>✓18</i>
		1 User 0				
29/02/20	0001/000	Sales	BAL	Balance	00	-544 258.00 <i>✓19</i>
		1 User 0				
29/02/20	2000/000	Discount received	BAL	Balance	00	-650.00 <i>✓20</i>
		1 User 0				
Total for Entry Type 1 : General Journal						0.00

✓21 BAL AND Balance everywhere (nothing else)

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

[21]

Alternatives:

In case of no entry type details, but there is a General Journal Batch Listing, mark what you can see, and give -1 for wrong printout
 Can also mark these amounts in a General Ledger, but pay attention to dr and cr and give -1 for wrong printout

Business Studies (6030186)

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MG B2 of 2018

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PRINTOUT 2

Educational No: RAKA (Examination nr)

Prepared by: Educational Pack

Budget Report - This Year

✓1 This year

	March September	April October	May November	June December	July January	August February	Annual Total	
3000/000 Salaries	10996 10996	10996 10996	10996 10996	10996 10996	10996 10996	10996 11048	132004	✓4
3100/000 Advertising	625 625	625 625	625 625	625 625	625 625	625 628	7503	✓5
3200/000 Telephone	1358 1358	1358 1358	1358 1358	1358 1358	1358 1358	1358 1364	16302	✓6
3300/000 Water and electricity	8059 8059	8059 8059	8059 8059	8059 8059	8059 8059	8059 8098	96747	✓7
3400/000 Insurance	1649 1649	1649 1649	1649 1649	1649 1649	1649 1649	1649 1657	19796	✓8

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

✓2 Account 3000 - 3400 only, i.e. expenses only

✓3 Amounts divided into all 12 months, i.e. no zeros in months

Mark 4 - 8: correct amount in total column with correct item

Make sure that all amounts are positive (do not show -)

Accept amount within 5, i.e. 5 more or 5 less

[8]

Alternative:

If NO budget is given, mark these items on PRINTOUT 3, the Report writer of budget.

Mark everything you can see, but give -1 for wrong printout

Cannot get mark 1, 2 and 3 (knowledge of budget settings)

Note that mark 4-8 can only be awarded, if the candidate DID NOT round in the Report writer.

Maximum 5-1=4

Educational No: RAKA (examination nr)

PRINTOUT 3

Expense analysis of RAKA ✓1 correct words AND heading over 3 lines

(examination number) ✓2 correct examination number

on 01/03/2020 ✓3 correct date

This must be a
Pastel printout

✓4 Last year Actual ✓5 This year Budget ✓6 Variance %
(Mark 4-6: correct column headings)

EXPENSES ✓7 correct heading AND only expenses here

	Last year Actual	This year Budget	Variance %
Salaries	120000	132050	9%+
Advertising ✓8 double spacing	6420	7560	15%+ ✓9 accept these answers as %+, need not be the correct numbers, but NOT 0% or 100%
Telephone	14830	16320	9%+
Water and electricity	87950	96760	9%+
Insurance	18000	19810	9%+ ✓10 single line
	247200 ✓12	272500 ✓13	9%+ ✓11 double line

(Mark 12-13: correct column total only, ignore amounts in column)
✓14 budget rounded to R10

[14]

Alternative:

On their OWN Budget Report Format: Mark what you can see, namely:

Mark 1, 2, 4, 5, 6

Cannot get mark 7 (is for word AND expenses only - cannot see that)

Mark everything you can see, but give -1 for wrong printout

Maximum 5-1=4

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MG B2 of 2018

Examination number ✓1 LEFT header

✓2 RIGHT header PRINTOUT 4

Prepared by: Educational Pack ✓✓3,4 Pastel printed to Excel

Trial Balance : 01/03/20 to 31/03/20 ✓5 correct date

✓6 budget column here (even if it is empty)

Budget	Account	DR	CR
0	5000/000 Capital		1962680
0	5200/000 Drawings	25454	
0	5400/000 Retained income		51875
0	6000/000 Land and buildings	3560000	
0	7000/000 Bank		7600
0	7100/000 Petty cash	500	
0	7200/000 Cash float	750	
0	7500/000 Customers control	10351	
0	7700/000 Trading stock	20500	
0	8000/000 Suppliers control		8400
0	9000/000 Mortgage bond (12% pa)		1587000
0	NO PROFIT OR LOSS		
0		3617555	3617555
0	NO PROFIT OR LOSS		
0	0001/000 Sales		
0	1000/000 Cost of sales		
0	2000/000 Discount received		
10996	3000/000 Salaries		
625	3100/000 Advertising		
1358	3200/000 Telephone		
8059	3300/000 Water and electricity		
1649	3400/000 Insurance		
22687			

✓7 Balance sheet items first

✓8 ONLY Balance sheet items here

✓9 No profit or Loss

✓10 ONLY Nominal items here
(No Balance sheet items here)

✓11 columns wide enough
(all account names visible)

✓12 any neat lines

1.4.5 a) Current ratio = Current assets : Current liabilities ✓13 correct formula

✓✓14,15 (2 or 0), but accept amounts for PC, CF, D, S from TB above, if shown

500+750+10351+20500 : 7600+8400 ✓16 accept Bank and Sup from TB

32101 : 16000 (can get mark 14-16 here if correct)

2.0 : 1

✓✓17,18 (2 or 0) ignore decimals AND :1 for now

b) Acid test ratio = Current assets-stc : Current liabilities ✓19 correct formula

✓✓20,21 (2 or 0), but accept amounts for PC, CF, D from TB above, if shown

500+750+10351 : 7600+8400 ✓22 accept from b) or from TB

11601 : 16000 (can get mark 20-22 here if correct)

0.7 : 1

✓✓23,24 (2 or 0) ignore decimals AND :1 for now

✓25 both answers with 1 decimal AND :1

✓26 one portrait page

[26]

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Examination number

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PRINTOUT 5

✓1 correct examination number, PRINTOUT 5 in a header (any place)

Clock card of Pro Kid for the week ended 7 August 2020

Lunch	00:45	In	Out	Hours worked per day		
				Total	Normal	Overtime
Monday	Aug 3	08:00	17:00	08:15	08:00	00:15
Tuesday	Aug 4	07:45	17:15	08:45	08:00	00:45
Wednesday	Aug 5	07:30	17:00	08:45	08:00	00:45
Thursday	Aug 6	08:00	18:15	09:30	08:00	01:30
Friday	Aug 7	07:45	16:30	08:00	08:00	00:00

✓2 bold, ✓3 centred over width

✓8 time format for times in 5 columns

Mark 9-14: 2 marks for all 5 correct,

1 mark for 4 correct, 0 for 3 or less

✓✓9,10 ✓✓11,12 ✓✓13,14

Earnings	Hours worked	Rate per hour	Amount
Normal time	40.00	R 220.00	R 8 800.00
Overtime	3.25	R 330.00	R 1 072.50
Housing subsidy			R 440.00
Gross wage			R 10 312.50

✓23 hours with 2 decimals, but no R

✓24 R and 2 decimals for Rates and Amount columns

✓25 any neat horizontal AND vertical lines

✓26 ONE landscape page

[26]

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Examination number

8

MG B2 of 2018
PRINTOUT 6

✓1 correct examination number and header changed to 6 (any place)

	A	B	C	D	E	F	G	H
1	Clock card of Pro Kid for the week ended 7 August 2020							
2	Lunch	0.03125 ✓2			Hours worked per day			
4	Day	Date	In	Out	Total	Normal	Overtime	
5	Monday	44046 ✓3,4	0.333333333333	0.708333333333	=D4-C4-\$B\$2	0.333333	=E4-F4	✓5 fractions in 3 columns: In, Out and Normal
6	Tuesday	44047 these	0.322916666666	0.71875	=D5-C5-\$B\$2	0.333333	=E5-F5	
7	Wednesday	44048 exact	0.3125	0.708333333333	=D6-C6-\$B\$2	0.333333	=E6-F6	
8	Thursday	44049 numbers	0.333333333333	0.760416666666	=D7-C7-\$B\$2	0.333333	=E7-F7	
9	Friday	440050 or	0.322916666666	0.6875	=D8-C8-\$B\$2	0.333333	=E8-F8	
10	=DATE(year,month,day)				✓7 D-C-B2 (ignore \$)			
11	Earnings	Hours worked	Rate per hour	Amount	✓8 CORRECT use of \$			
12	Normal time	=SUM(F4:F8)*24	220	=B11*C11	✓11 correct formula (B*C)			
13	Overtime	=SUM(G4:G8)*24	=C11*1.5	=B12*C12	✓12 correct formula (D*5%)			
14	Housing sub.	✓9 correct SUM	✓10 correct	=D11*5%	✓13 sum, not D12+D13+D14			
15	Gross wage	AND *24	formula (C*1.5)	=SUM(D11:D13)				
16								
17	✓14 row and column headings							
18	✓15 ONE landscape page							
19	✓16 columns wide enough, but not too wide, 100% size, not too small							

[17]

5 April 2020 ✓17 text exactly correct in left footer

[43]

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Examination number

9

PRINTOUT 7

✓1 correct examination number, PRINTOUT 7 in a header (any place)

✓2 R and 2 decimals in a) and b)

✓3 integer and no R in c)

✓4 one portrait page

(4)

$$\begin{aligned}
 \text{a) Variable cost per unit} &= \frac{\text{Total variable cost}}{\text{Number of units}} && \checkmark 1 \text{ correct formula} \\
 &= \frac{11700}{600} && \checkmark 2 \\
 &= R19.50 && \checkmark 3 \\
 &&& \checkmark \checkmark 4,5 (2 \text{ or } 0) && (5)
 \end{aligned}$$

$$\begin{aligned}
 \text{b) Marginal income} &= \text{Selling price per unit} - \text{Variable cost per unit} && \checkmark 1 \text{ correct formula} \\
 &= R45.00 - R19.50 && \checkmark 2 \text{ accept from a)} \\
 &= R25.50 && \checkmark \checkmark 4,5 (2 \text{ or } 0) && (5)
 \end{aligned}$$

$$\begin{aligned}
 \text{c) Breakeven quantity} &= \frac{\text{Total fixed cost}}{\text{Marginal income}} && \checkmark 1 \text{ correct formula} \\
 &= \frac{R4500.00}{R25.50} && \checkmark 2 \\
 &= 177 && \checkmark 3 \text{ accept from b)} \\
 &&& \checkmark \checkmark 4,5 (2 \text{ or } 0) && (5)
 \end{aligned}$$

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Examination number

10

PRINTOUT 8

✓1 correct examination number, PRINTOUT 8 in a header (any place)

Number of units	Fixed cost	Variable cost	Total cost	Sales	Profit or loss
50	4 500	975	5 475	2 250	-3 225
100	4 500	1 950	6 450	4 500	-1 950
150	4 500	2 925	7 425	6 750	-675
200	4 500	3 900	8 400	9 000	600
250	4 500	4 875	9 375	11 250	1 875
300	4 500	5 850	10 350	13 500	3 150
350	4 500	6 825	11 325	15 750	4 425
400	4 500	7 800	12 300	18 000	5 700
450	4 500	8 775	13 275	20 250	6 975
500	4 500	9 750	14 250	22 500	8 250
550	4 500	10 725	15 225	24 750	9 525
600	4 500	11 700	16 200	27 000	10 800

✓2 start at 50 and intervals of 50

✓3 ends at 600 and 12 intervals

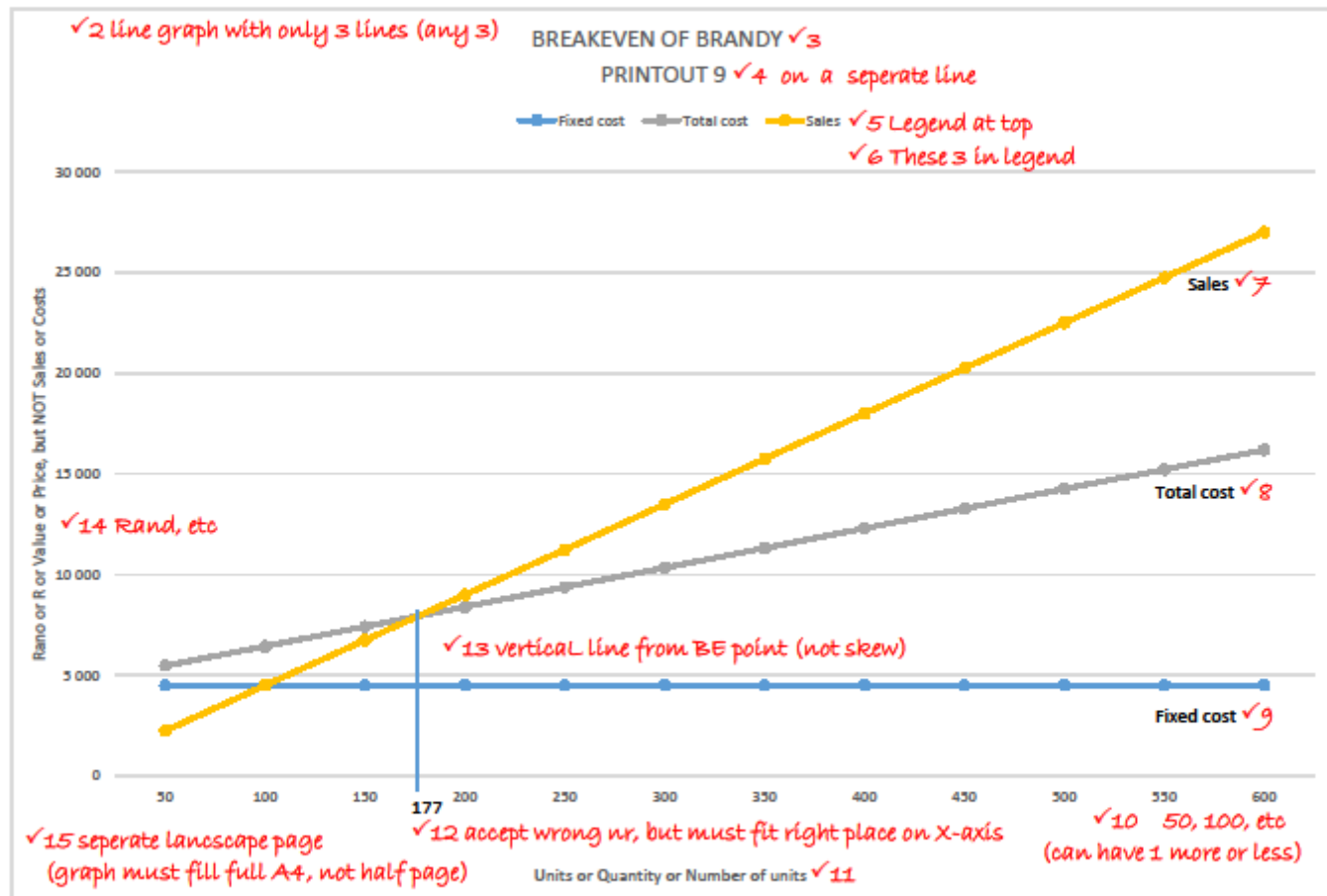
✓4,5 ✓6 ✓7 ✓8 ✓9 Mark 6-9: look at values for 50 units only

(2 or 0) ✓10 ✓11 ✓12 ✓13 Mark 10-13: look at values for 600 units only

✓14 integers with no R, but with a thousand separator, space, comma, etc

[14]

Examination number ✓1 in a header



[15]

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	October 2020 / Actual	November 2020 / Expected
Sales budget		
Expected sales/Number of units	600 ✓ ₂	660 ✓✓ _{6,7}
x selling price per unit	R 45 ✓ ₃	R 49 ✓✓ _{8,9}
Total sales	R 27 000 ✓✓ _{4,5}	R 32 076 ✓✓ _{10,11}

✓₁ format in words

Accept anything that means: Quantity x SP/u

✓₁₂ integers with R-sign

[14]

✓₁₃ in a centred footerExamination number (PRINTOUT 10) ✓₁₄ (any place)

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Examination number

13

PRINTOUT 11

✓1 correct examination number, PRINTOUT 11 in a header (any place)

Extract from Contract cost statement

Material	623 625	✓✓2,3
Direct labour	520 000	✓4
Direct overhead expenses	160 000	✓5
Subcontractors	48 300	✓6
Building license	2 925	✓✓7,8
Depreciation on machinery	360 000	✓✓9,10
Net contract cost	1 714 850	✓✓11,12

✓13 integers everywhere (no R or decimals)

✓14 ANY neat horizontal AND vertical lines

[14]

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Examination number

14

MG B2 of 2018
PRINTOUT 12

*✓1 correct examination number and header changed to 12
(any place)*

	A	B	C
1	Extract from Contract cost statement		
2	Building license	=6500*45%	✓2
3	Depreciation on machinery	=1800000*20%	✓3
4	Direct labour	520000	
6	Material	=730000+13145-2520-117000	✓4
7	Subcontractors	48300	
8	Net contract cost	=SUM(B2:B7)	✓5
9	<i>✓✓ 6,7 sorted alphabetically</i>		
10	<i>✓✓ 8,9 hide Direct overhead expenses (row 5)</i>		
11	<i>(can get mark 8 and 9 for hide only if row and column headings are shown)</i>		
12	<i>✓10 row and column headings</i>		
13	<i>✓11 ONE portrait page</i>		
14	<i>✓12 columns wide enough, but not too wide, 100% size, not too small</i>		
15			
16	<i>[12]</i>		

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TOTAAL: 200