



higher education
& training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

NASIENRIGLYN

NASIONALE SERTIFIKAAT GEREKENARISEERDE FINANSIËLE STELSLS N6

15 NOVEMBER 2019

Hierdie nasienriglyn bestaan uit 12 bladsye.

VRAAG 1: PASTEL

1.1 Educational No: ALI (Examination nr) ✓1 correct examination number PRINTOUT 1

✓2 Entry type details, correct dates, with CPJ/CB1 Payments and CRJ/CB1 Receipts on 1 page

Entry Type Details : 01/06/19 to 30/06/19

Prepared by: Educational Pack

Date	Account	Name	Ref	Description	Tax Type	Tax Amount
Contra Acc (If Available)	Batch ID (If Available)	User Name				

This must be a Pastel printout

Entry Type 2 : 7000/000 - Bank - CB 1 Payments				✓3 4007-4015 AND Payment everywhere (nothing else)		
03/06/19	1000/000	Consumable goods	4007	Payment	00	12 550.00 ✓4
		1 User 0				
05/06/19	1200/000	Rent expense	4008	Payment	00	8 000.00 ✓5
		1 User 0				
08/06/19	1250/000	Stationery	4009	Payment	00	2 800.00 ✓6
		1 User 0				
11/06/19	1300/000	Advertising	4010	Payment	00	3 200.00 ✓7
		1 User 0				
17/06/19	1000/000	Consumable goods	4011	Payment	00	22 100.00 ✓8
		1 User 0				
20/06/19	1150/000	Salaries and wages	4012	Payment	00	9 000.00 ✓9
		1 User 0				
22/06/19	5200/000	Drawings	4013	Payment	00	700.00 ✓10
		1 User 0				
27/06/19	1100/000	Municipal expenses	4014	Payment	00	3 750.00 ✓11
		1 User 0				
29/06/19	1050/000	Telephone	4015	Payment	00	3 210.00 ✓12
		1 User 0				
29/06/19	7000/000	Bank	ZContras	Generated CB 1	00	-65 310.00 ✓13
		1 User 0		Payments		
Total for Entry Type 2 : 7000/000 - Bank - CB 1 Payments						0.00

Entry Type 3 : 7000/000 - Bank - CB 1 Receipts				✓14 204-207 AND Receipt everywhere (nothing else)		
01/06/19	5000/000	Capital	204	Receipt	00	-2 000 000.00 ✓15
		2 User 0				
15/06/19	0001/000	Current income: Services rendered	205	Receipt	00	-50 200.00 ✓16
		2 User 0				
28/06/19	0050/000	Commission received	206	Receipt	00	-3 465.00 ✓17
		2 User 0				
29/06/19	0001/000	Current income: Services rendered	207	Receipt	00	-88 400.00 ✓18
		2 User 0				
29/06/19	7000/000	Bank	ZContras	Generated CB 1	00	2 142 065.00 ✓19
		2 User 0		Receipts		
Total for Entry Type 3 : 7000/000 - Bank - CB 1 Receipts						0.00

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

For mark 4-13 and 15-19: check account name, amount and dr or cr(-) correct

Alternatives:

In case of no entry type details, but there is a CPJ and/or CRJ, 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

1.2

Examination number

- ✓11 correct examination number in a LEFT header
- ✓12 PRINTOUT 2 in a RIGHT header
- ✓✓13,14 (2 or 0) printed in Excel, not Pastel. But not done from scratch in Excel.

Prepared by: Educational Pack

Trial Balance : 01/03/02 to 30/06/19

✓15 correct date 30/06/19

Excel

✓1 for 0 or
or blank
for BS
items

Budget	Account	DR	CR
-	5000/000 Capital		2 000 000
-	5100/000 Retained income ✓16 Ret Inc shown as 0 or blank		
-	5200/000 Drawings	700	
-	7000/000 Bank ✓17 correct amount for Bank	2 076 755	
-	✓18 only the 4 Balance sheet accounts first	2 077 455	2 077 455 *
✓2 -140 000	0001/000 Current income: Services rendered ✓19 correct amount for Cur Inc		138 600
✓3 -3 500	0050/000 Commission received		3 465
✓4 3 400	1300/000 Advertising	3 200	
✓5 35 000	1000/000 Consumable goods ✓20 correct amount for Cons Goods	34 650	
✓6 3 600	1100/000 Municipal expenses	3 750	
✓7 10 000	1200/000 Rent expense	8 000	
✓8 9 000	1150/000 Salaries and wages	9 000	
✓9 2 500	1250/000 Stationery	2 800	
✓10 3 000	1050/000 Telephone	3 210	
	✓21 only Income statement accounts in second part		
-77 000		142 065	142 065 *

Mark 1-10 is for budget amounts. Pay attention to incomes cr (-)

- ✓22 Integers with thousand separator, but no R (at budget as well as Dr and Cr columns)
- ✓✓23,24 or 0) expenses sorted alphabetically
- ✓✓25,26 (2 or 0) 2 rows with Nett Profit hidden, not deleted (check that subtotals are still balancing - see *)
 - ✓27 any neat lines
 - ✓28 one 100% size landscape page with all info visible

Alternative:

If compared to last year is shown, you may give marks 1-10 if a budget report was printed, but give -1 for wrong printout

1.3

Educational No: ALI (Examination nr)

Prepared by: Educational Pack

Examination number ✓1 correct examination number and heading

PRINTOUT 3

ALI (ALI till ENDED) over 3 lines

FINANCIAL REPORT FOR THE YEAR ENDED 30/06/19 ✓2 correct date - 30/06/19

Rand ✓3 correct heading

**This must be a Pastel
printout**

INCOME STATEMENT ✓4 correct word

Total Incomes 142 065 ✓5 correct word and amount

Less: Total Expenses <64 610> ✓6 correct word and amount

✓7 expenses in brackets < >

Net profit 77 455 ✓8 correct word and amount

BALANCE SHEET ✓9 correct word

Capital 2 000 000 ✓10 correct word and amount

Drawings <700> ✓11 correct word and amount and brackets < >

Net profit 77 455 ✓12 correct word and accept amount from Income statement

Total Equity -2 076 755 ✓13 correct word and amount

Bank 2 076 755 ✓14 correct word and amount

Total Assets 2 076 755 ✓15 correct word and accept amount if the same as Bank

Mark 16-20 is for lines:

✓16 single column line (3 times)

✓17 single line right through (under net profit in IS)

✓18 double column line (under total equity)

✓19 double line right through (under total assets)

(19)

1.4

Prepared by: Educational Pack

Report Format Printout : File - ACCREP09.DAT

PRINTOUT 4

Report Headings

1Examination number
 2ALI
 3FINANCIAL REPORT FOR THE YEAR ENDED #E 1 #E
 4

This must be a Pastel printout

Index Description

MY SUMMARY

Print Options

Omit Standard Headings N

Report Format

Report Type M 2 M
 Decimals to Use 1.00 3 1.00
 Note Reference Column N

Col	Amt	Typ	From	To	Heading 1	Heading 2	A/C	No.	Description
1	T	R	-11	0	Rand	<input checked="" type="checkbox"/> 4 Rand	A		

Sk	Prt	DC	Sup	Description	Formula	Note	No.	Act
1	Y	C	N	INCOME STATEMENT				
1	Y	C	N	Total Incomes	CT03	<input checked="" type="checkbox"/> 7 for correct codes here	1	Add
1	Y	C	N	Less: Total Expenses	CT04		1	Add
1	Y	C	N	_SC				
1	Y	C	N	Net profit	TOT1			
1	Y	C	N	_SL				
3	Y	C	N	BALANCE SHEET				
1	Y	C	N	Net profit	CM01		2	Add
1	Y	C	N	_SC	TOT1		2	Add
1	Y	C	N	Total Equity	TOT2	<input checked="" type="checkbox"/> 8 for correct codes here		
1	Y	C	N	_DC				
2	Y	D	N		CM02			
1	Y	D	N	_SC				
1	Y	D	N	Total Assets	CT02			
1	Y	D	N	_DL				
1	Y	D	N					

11 correct line codes: _SC, _SL, _SC, _DC, _SC, _DL

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

(11)
 [77]

VRAAG 2: SIGBLAD

2.1

Examination number

PRINTOUT 5

✓1 correct examination number (left) and PRINTOUT 5 (right) in a header

Calculation of Receipts from Debtors

	January	February	March	April	
Sales as given	150 000	175 500	190 000	220 000	
Credit sales (80% of sales)	120 000	140 400	152 000	176 000	
55% in the month of the sales (less 10 % discount)				96 800	✓✓2,3 (2 or 0)
				9 680	✓✓4,5 (2 or 0)
				87 120	or give mark 2-5 here = 4 marks
25% in the month after the sales				38 000	✓✓6,7 (2 or 0)
15% two months after the sales				21 060	✓✓8,9 (2 or 0)
Received during April 2019				252 660	✓✓10,11 (2 or 0)

✓12 correct words here
 ✓13 integers everywhere

(13)

2.2

Examination number

PRINTOUT 6

✓1 correct examination number (left) and PRINTOUT 6 (right) in a header

Contract cost statement for the year ended:

✓2 Correct date (2019)

✓3 date in this exact format

✓4 bold

2019, June 30

Material used	150 000	✓✓5,6 (2 or 0)
Labour	700 000	✓7
Direct overheads	72 000	✓8
Depreciation on machinery	100 000	✓9
Subcontractors	65 000	✓✓10,11 (2 or 0)
Net contract cost	1 087 000	✓✓12,13 (2 or 0)
Contract price		ignore any amount here
Certified work	1 300 000	✓14
Uncertified work	200 000	✓15
Extras		ignore any amount here
Total contract value	1 500 000	✓16
Net profit	413 000	✓✓17,18 (2 or 0)
Provision for latent defects	195 000	✓✓19,20 (2 or 0)
Profit-and-loss account	218 000	✓✓21,22 (2 or 0)

✓23 integers everywhere

(23)
[36]

VRAAG 3: SIGBLAD

3.1

Examination number

PRINTOUT 7

✓1 correct examination number (left) and PRINTOUT 7 (right) in a header

Schedule for load shedding - July 2019							
SUBURB	PHASE	DAY OF WEEK	EXPECTED			COST PER HOUR	TOTAL COST
			TIME CUT	DURATION OFF	TIME ON		
Parow	1	Monday	07:00	02:00 ✓9	09:00	R 500.00	R 1 000.00
Woodstock	1	Tuesday	15:00	02:00	17:00	R 625.00	R 1 250.00
Newlands	1	Tuesday	19:00	02:00	21:00	R 625.00	R 1 250.00
Bellville	2	Monday	11:00	02:30 ✓10	13:30	R 500.00	R 1 250.00
Gugulethu	2	Thursday	03:00	02:30	05:30	R 625.00	R 1 562.50
Melkbos	2	Friday	11:00	02:30	13:30	R 800.00	R 2 000.00
Kayamandi	3	Thursday	23:00	03:15 ✓11	02:15	R 625.00	R 2 031.25
Tableview	3	Friday	07:00	03:15	10:15	R 800.00	R 2 600.00

✓2 heading bold, bigger and centred over A-H (accept if heading is centred over A-F)

✓3 sub heading merged and centred D-F

✓4 all headings in row 3 wrapped and centred

✓✓5,6 (2 or 0) for sorted by phase (rest of info must correspond)
 ✓✓7,8 (2 or 0) for sorted Mon-Fri, i.e. kayamandi before Tableview

Mark 9-11 is for correct time per phase
 ✓✓✓ 12,13,14
 ✓✓✓ 15,16,17
 ✓✓✓ 18,19,20
 Mark 12-20 for time, cost, total:
 All items in column correct = 3 marks,
 1 item wrong = 2 marks,
 2 items wrong = 1 mark,
 more than 2 wrong = 0 marks

Note: Cost/hour must correspond with Day of week

✓21 time format in 3 columns

✓22 R + 2 dec in 2 columns

✓23 any neat lines

✓24 one 100% landscape page

3.2

Examination number

PRINTOUT 8

	A	B	C	F	G	H	I
1			✓1 PRINTOUT 7 changed to PRINTOUT 8 (right)				
2	Schedule for load shedding - July 2019						✓2 ✓3 Hide column D & E
3			EXPECTED				✓4 ✓5 Hide column D & E
4	SUBURB	PHASE	DAY OF WEEK	TIME ON	COST PER HOUR	TOTAL COST	✓6 row and column headings
6	Woodstock	1	Tuesday	=D5+E5	625	=E5*24*G5	✓7 landscape
7	Newlands	1	Tuesday	=D6+E6	625	=E6*24*G6	
9	Gugulethu	2	Thursday	=D8+E8	625	=E8*24*G8	
11	Kayamandi	3	Thursday	=D10+E10	625	=E10*24*G10	
21			✓8 correct formulae & copy			✓9 ✓10 ✓11 correct formulae & copy	

(11)
[35]

VRAAG 4: SIGBLAD

4.1

Examination number

PRINTOUT 9

✓1 correct examination number (left) and PRINTOUT 9 (right) in a header

Units	Fixed cost	Total cost	Sales
1000	150000	170000	50000
2000	150000	190000	100000
3000	150000	210000	150000
4000	150000	230000	200000
5000	150000	250000	250000
6000	150000	270000	300000
7000	150000	290000	350000
8000	150000	310000	400000

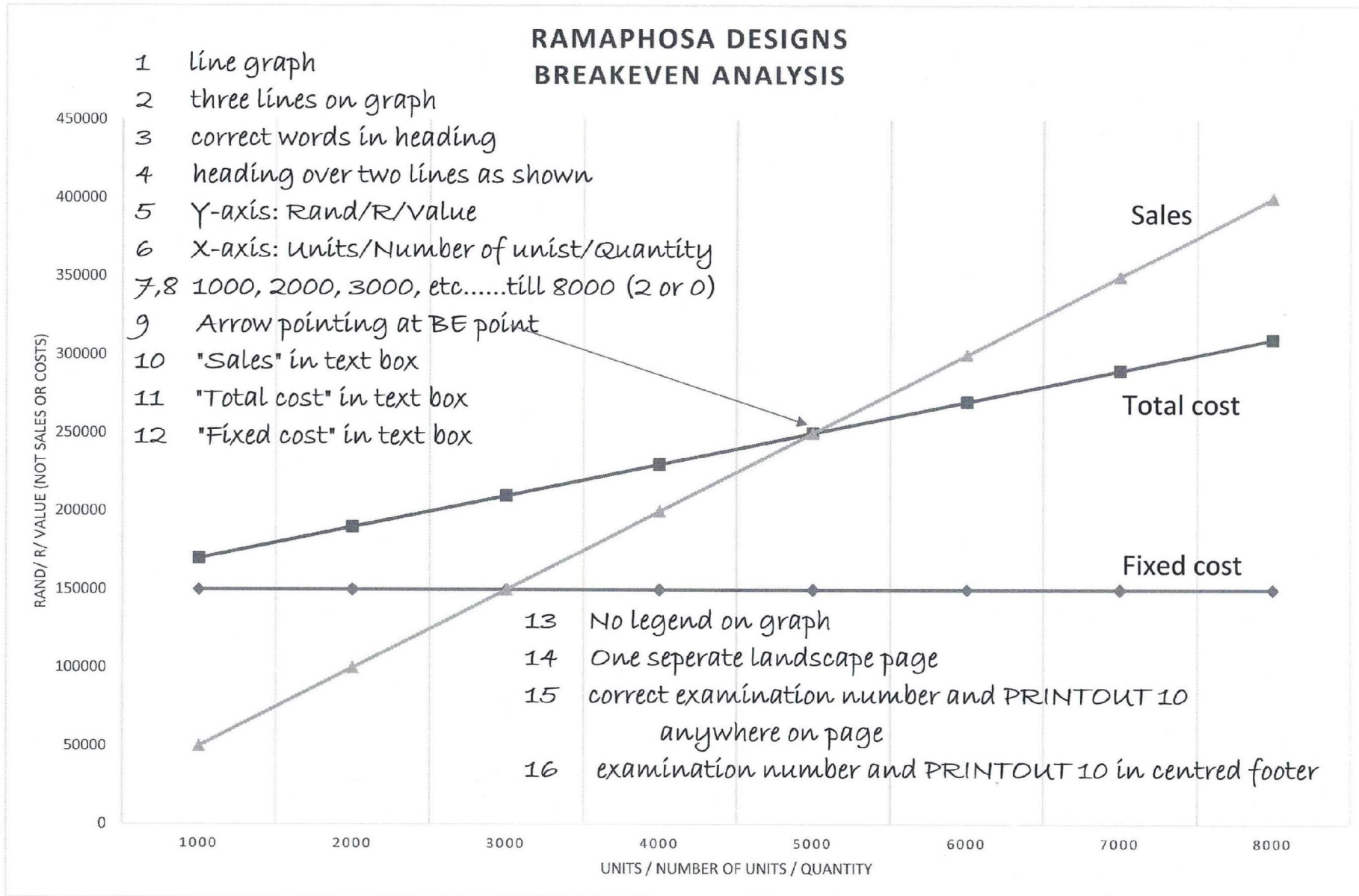
✓2 correct intervals: 1000, 2000, 3000, etc	✓✓4,5 (2 or 0)	✓✓6,7 (2 or 0)	✓✓10,11 (2 or 0)	For marks 6,7 and 10,11: Look only at the values for 1 000 units (ignore others)
✓3 up to 8000		✓✓8,9 (2 or 0)	✓✓12,13 (2 or 0)	

✓14 R, 0 decimals (integers) everywhere, no R in units

✓15 any neat lines

(15)

4.2



VRAAG 5: SIGBLAS (ARBEID)

Examination number

PRINTOUT 11

✓1 correct examination number (left) and PRINTOUT 11 (right) in a header

✓2 heading centred over journal

Wage Journal for the week ended 28 October 2019

Gross Wage	Deductions					Total deductions	Net Wage
	Pension	Medical	UIF	Social Club	PAYE		
	8%	12.25%	1%		19%		
R 6 000.00	R 480.00	R 735.00	R 60.00	R 100.00	R 1 048.80	R 2 423.80	R 3 576.20

✓3 headings wrapped and centred
 ✓4 5's as shown

✓✓5,6 ✓✓7,8 ✓✓9,10 ✓✓11,12 ✓13 ✓✓14,15 ✓16 ✓✓17,18
 (2 or 0) (2 or 0) (2 or 0) (2 or 0) (2 or 0) (2 or 0)

✓19 R and 2 decimals everywhere
 ✓20 Any neat horizontal and vertical lines
 ✓21 One landscape page

[21]

TOTAAL: 200