



**higher education
& training**

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

MARKING GUIDELINE

NATIONAL CERTIFICATE

COMPUTERISED FINANCIAL SYSTEMS N6

26 May 2021

This marking guideline consists of 13 pages.

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)

4

MG B2 of 2018

| |
|--------------------------------|
| This must be a Pastel printout |
|--------------------------------|

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

EXPENSES *✓7 correct heading AND only expenses here*

| | | | |
|--------------------------------------|---------------|---------------|--|
| Salaries | 120000 | 132050 | 9%+ |
| Advertising <i>✓8 double spacing</i> | 6420 | 7560 | 15%+ <i>✓9 accept these answers as %+, need not be the correct numbers, but NOT 0% or 100%</i> |
| Telephone | 14830 | 16320 | 9%+ |
| Water and electricity | 87950 | 96760 | 9%+ |
| Insurance | 18000 | 19810 | 9%+ <i>✓10 single line</i> |
| | <u>247200</u> | <u>272500</u> | 9%+ <i>✓11 double line</i> |
| | <i>✓12</i> | <i>✓13</i> | |

(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

Business Studies (6030186)

6

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]

[69]

Business Studies (6030186)

Examination number

7

MG B2 of 2018

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]

Business Studies (6030186)
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 | In | Out | Hours worked per day | | | |
| 4 | Day | Date | | | 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 | ✓6 E-F |
| 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]

Business Studies (6030186)

MG B2 of 2018

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)

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

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

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

[19]

Business Studies (6030186)

Examination number

10

MG B2 of 2018

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

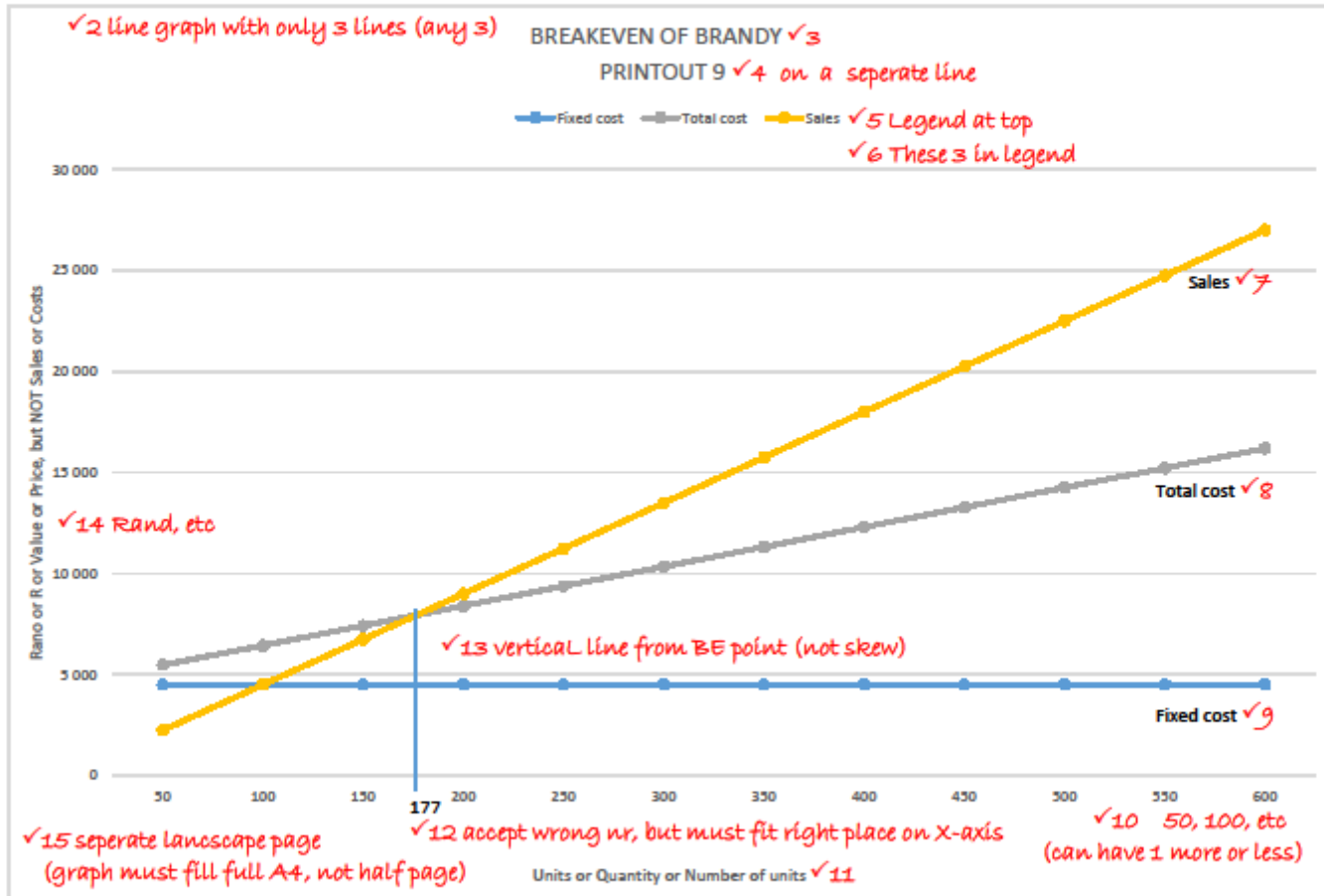
✓3 ends at 600 and 12 intervals

✓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]

Business Studies (6030186)

12

MG B2 of 2018

| | 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)

[62]

Business Studies (6030186)

Examination number

13

MG B2 of 2018

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]

Business Studies (6030186)
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 | [12] | | |

[26]

TOTAL: 200