EXAMINATION NUMBER:													

CENTRE NUMBER										

INTRODUCTORY ACCOUNTING N4

4 JUNE 2013

ANSWER BOOK

QUESTION 1:_____

QUESTION 2:_____

QUESTION 3:_____

QUESTION 4:_____

QUESTION 4:_____

QUESTION 5:_____

TOTAL: _____

PERCENTAGE: _____

This answer book consists of 11 pages.

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QUESTION 1.1

INCOME STATEMENT OF DYSAN FOR THE YEAR ENDED 28 FEBRUARY 2013

(23)

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QUESTION 1.2

BALANCE SHEET OF DYSAN FOR THE YEAR ENDED 28 FEBRUARY 2013

	NOTES		
NON-CURRENT LIABILITIES			280 000
Interest bearing liabilities		280 000	

(10)

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QUESTION 1.3

Notes

		Carrying amount

(13)
[46]

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QUESTION 2

GENERAL LEDGER OF KRONENGOLD

BALANCE SHEET SECTION

PETTY CASH B7

[14]

QUESTION 3

WAGE ENVELOPE

Name T BEKATHA **Age:** **40**
Week ended: 19-04-2013 **Employee's no.** **2883**

Deductions:	**R**	**C**	**Earnings:**	Tariff	Hours	R	C
Medical			Normal time:	R40.00			
Pension fund:			Overtime:	R60.00			
PAYE:			Total earning:				
UIF:			Minus:Total deductions				
Total deductions:			Net wage				

[12]

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QUESTION 4.1

CASH RECEIPT JOURNAL OF HOTEL CHATEAU – JUNE 2013 CRJ 6

DOC	DAY	DETAILS	FOL	SUNDRY ACCOUNT			SALES	DEBTORS' CONTROL	ANALYSIS OF RECEIPTS	BANK
				DETAILS	FOL	AMOUNT				
	30	TOTALE	B/D			48 000	170 000	3600		254 00
B/S										

CASH PAYMENT JOURNAL OF HOTEL CHATEAU – JUNE 2013 CPJ 6

DOC	DAY	DETAILS	FOL	SUNDRY ACCOUNT			PURCHASE	DRAWINGS	RENT PAID	BANK
				DETAILS	FOL	AMOUNT				
	30	TOTALS	B/D			37 000	85 000	12 000	20 000	154 000

(25)

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QUESTION 4.2

GENERAL LEDGER OF HOTEL CHATEAU

BALANCE SHEET SECTION

BANK ACCOUNT B6

		CRJ6	314 000				
		B/D					

(10)

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QUESTION 4.3

BANK RECONCILIATION STATEMENT OF HOTEL CHATEAU AS AT 30 JUNE 2013

DETAILS	DEBIT	CREDIT
Credit Balance as per bank statement		
Credit deposit not yet credited		
Debit bank error		
Debit outstanding deposits		
No. 95		
N.907		
Credit bank error		
Debit bank error		
Debit bank error		
Debit Balance as per Bank Account		

(14)
[49]

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QUESTION 5

CASH RECEIPT JOURNAL OF THARINA'S BOUTIQUE – JULY 2013 **CRJ 7**

DOC	DAY	DETAILS	FOL	SUNDRY ACCOUNTS			SALES	DEBTORS' CONTROL	ANALYSIS RECEIPTS	BANK
				DETAILS	FOL	AMOUNT				

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QUESTION 5

PETTY CASH JOURNAL OF THARINA'S BOUTIQUE – JULY 2013 **CPJ 7**

DOC	DAY	DETAILS	DOC	TOTAL	REFRESHMENT	SUNDRY EXPENSES	AMOUNT	SUNDRY ACCOUNT	
								FOL	DETAILS

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QUSTION 5

CASH PAYMENTJOURNAL OF THARINA'S BOUTIQUE – JULY 2013 **CPJ7**

DOC	DAY	DETAILS	FOL	SUNDRY ACCOUNTS			PURCHASES	CREDITORS' CONTROL	STATIONERY	BANK
				DETAILS	FOL	AMOUNT				

[79]

TOTAL: 200

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