EXAMINATION NUMBER: | | | | | | | | | | | | | |

CENTRE NUMBER: | | | | | | | | | | | |

INTRODUCTORY ACCOUNTING N4

ANSWER BOOK

6 JUNE 2019

PERCENTAGE ACHIEVED: ____ %

QUESTIONS	TOTAL	CANDIDATE'S MARKS
QUESTION 1	42	
QUESTION 2	39	
QUESTION 3	71	
QUESTION 4	48	
TOTAL	200	

DO NOT PLACE THIS ANSWER BOOK IN ANY OTHER ANSWER BOOK.

This answer book consists of 12 pages.

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QUESTION 1

EXAMINATION NUMBER: | | | | | | | | | | | | | |

CENTRE NUMBER: | | | | | | | | | | | |

WAGE JOURNAL OF KAPEPULA FISH MARKET FOR THE WEEK ENDED 30 JULY 2017

NAME	NORMAL			OVERTIME			GROSS WAGE						NET WAGE	EMPLOYER'S CONTRIBUTION		
	TARRIF	HOURS	AMOUNT	TARRIF	HOURS	AMOUNT		PENSION FUNDS	MEDICAL AID	PAYE	UIF	TOTAL		PENSION FUND	UIF	TOTAL
Bazile	46			?												
Timbale	?			72												

[42]

QUESTION 2

EXAMINATION NUMBER: | | | | | | | | | | | | |

CENTRE NUMBER: | | | | | | | | | | | |

2.1 **CASH BOOK OF KAPEPULA FISH MARKET – 31 JULY 2017**

Debit side

DOC	DAY	DETAILS	FOL.	SUNDRY ACCOUNTS			SALES	DEBTORS	ANALYSIS OF RECEIPTS	BANK
				DETAILS	FOL.	AMOUNT				

(13)

EXAMINATION NUMBER: | | | | | | | | | | | | |

CENTRE NUMBER: | | | | | | | | | | | |

Credit side

DOC	DAY	PAYEE	FOL	SUNDRY ACCOUNTS			PURCHASES	CREDITORS CONTROL	DRAWINGS	BANK
				DETAILS	FOL.	AMOUNT				

(16)

EXAMINATION NUMBER: | | | | | | | | | | | | |

CENTRE NUMBER: | | | | | | | | | | | |

2.2 **BANK RECONCILIATION STATEMENT OF KAPEPULA FISH MARKET AS AT 31 JULY 2017**

DETAILS	DEBIT	CREDIT

(10)
[39]

QUESTION 3

EXAMINATION NUMBER: | | | | | | | | | | | | |

CENTRE NUMBER: | | | | | | | | | | | |

3.1

3.1.1 **CASH RECEIPTS JOURNAL OF KAPEPULA FISH MARKET – 31 JULY 2017**

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

(23)

EXAMINATION NUMBER: | | | | | | | | | | | | | |

CENTRE NUMBER: | | | | | | | | | | | |

3.1.2 **CASH PAYMENTS JOURNAL OF KAPEPULA FISH MARKET – 31 JULY 2017**

DOC	DAY	PAYEE	FOL.	SUNDRY ACCOUNTS DETAILS			PURCHASES	DEBTORS CONTROL	VEHICLES	BANK
				DETAILS	FOL.	AMOUNT				

(28)

EXAMINATION NUMBER: | | | | | | | | | | | | |

CENTRE NUMBER: | | | | | | | | | | |

3.1.3 **PETTY CASH JOURNAL OF KAPEPULA FISH MARKET – 31 JULY 2017**

DAY	DETAILS	DOC	TOTAL	STATIONERY	DRAWINGS	SUNDRY ACCOUNTS		
						AMOUNT	FOL.	DETAILS

(13)

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EXAMINATION NUMBER: | | | | | | | | | | | | |

CENTRE NUMBER: | | | | | | | | | | | |

3.2 **GENERAL LEDGER OF KAPEPULA FISH MARKET ON 31 JULY 2017**

BALANCE SHEET SECTION

DR **PETTY CASH** **B9** **CR**

DATE	DETAILS	FOL.	AMOUNT	DATE	DETAILS	FOL.	AMOUNT

(7)
[71]

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QUESTION 4

EXAMINATION NUMBER: | | | | | | | | | | | | | |

CENTRE NUMBER: | | | | | | | | | | | |

4.1 **INCOME STATEMENT OF KAPEPULA FISH MARKET ON 31 JULY 2017**

(23)

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EXAMINATION NUMBER: | | | | | | | | | | | | |

CENTRE NUMBER: | | | | | | | | | | |

4.2 **BALANCE SHEET OF KAPEPULA FISH MARKET AT 31 JULY 2017**

	NOTES		

(7)

EXAMINATION NUMBER: | | | | | | | | | | | | | |

CENTRE NUMBER: | | | | | | | | | | | |

4.3 **NOTES**

			CARRYING AMOUNT

(18)

[48]

TOTAL: 200

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