EXAMINATION NUMBER:												
CENTRE NUMBER:												

higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

NATIONAL CERTIFICATE

INTRODUCTORY ACCOUNTING N4

(4010154)

4 June 2021 (X-paper)
09:00–12:00

ANSWER BOOK

%

QUESTION	
QUESTION 1	**/42**
QUESTION 2	**/37**
QUESTION 3	**/71**
QUESTION 4	**/50**
TOTAL	**200**
PERCENTAGE	**%**

This answer book consists of 13 pages.

219Q1J2104

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

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

QUESTION 1

WAGE JOURNAL OF CHOPPIES SUPERMARKET FOR THE WEEK ENDED – 28 JULY 2020

NAME	NORMAL TIME			OVERTIME			GROSS WAGE	DEDUCTIONS					NET WAGE	EMPLOYER'S CONTRIBUTION		
	TARIFF	HOURS	AMOUNT	TARIFF	HOURS	AMOUNT		PENSION FUND	MEDICAL AID	PAYE	UIF	TOTAL		PENSION FUND	UIF	TOTAL
Bella	20			30												
Kari	16			24												

[42]

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EXAMINATION NUMBER:

CENTRE NUMBER:

QUESTION 2

2.1

CASH RECEIPTS JOURNAL OF CHOPPIES SUPERMARKET – 31 JULY 2020

DOC	DAY	DETAILS	FOLIO	SUNDRY ACCOUNTS			SALES	DEBTORS	ANALYSIS OF RECEIPTS	BANK
				DETAILS	FOLIO	AMOUNT				
		Total	B/D			17 330	2 890	1 070		21 290

(8)

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

CENTRE NUMBER: | | | | | | | |

2.2

CASH PAYMENT JOURNAL OF CHOPPIES SUPERMARKET – 31 JULY 2020

DOC	DAY	PAYEE	FOLIO	SUNDRY ACCOUNTS			PURCHASES	EQUIPMENT	BANK CHARGES	BANK
	30/7			DETAILS	FOLIO	AMOUNT				
		TOTAL	B/D			8 645	5 460	2 500	1 895	18 500

(15)

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EXAMINATION NUMBER:

CENTRE NUMBER:

2.3

GENERAL LEDGER OF CHOPPIES SUPERMARKET – 31 JULY 2020
BALANCE SHEET SECTION

DR **BANK ACCOUNT** **B8** **CR**

	DETAILS	FOLIO	AMOUNT	DATE	DETAILS	FOLIO	AMOUNT

(5)

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EXAMINATION NUMBER:

CENTRE NUMBER:

2.4

BANK RECONCILIATION STATEMENT OF CHOPPIES SUPERMARKET AS AT 31 JULY 2020

DETAILS	DEBIT	CREDIT

(9)
[37]

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

CENTRE NUMBER: | | | | | | | |

QUESTION 3

3.1

CASH RECEIPTS JOURNAL OF CHOPPIES SUPERMARKET – 31 JULY 2020

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

(24)

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EXAMINATION NUMBER:

CENTRE NUMBER:

3.2

CASH PAYMENT JOURNAL OF CHOPPIES SUPERMARKET – 31 JULY 2020

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

(28)

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

CENTRE NUMBER: | | | | | | | |

3.3

PETTY CASH JOURNAL OF CHOPPIES SUPERMARKET – 31 JULY 2020

DAY	DETAILS	DOC	TOTAL	STATIONERY	DRAWINGS	SUNDRY ACCOUNTS		
						AMOUNT	FOLIO	DETAILS

(12)

EXAMINATION NUMBER:

CENTRE NUMBER:

3.4

GENERAL LEDGER OF CHOPPIES SUPERMARKET – 31 JULY 2020
BALANCE SHEET SECTION

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

DATE	DETAILS	FOLIO	AMOUNT	DATE	DETAILS	FOLIO	AMOUNT

(7)
[71]

EXAMINATION NUMBER:

CENTRE NUMBER:

QUESTION 4

4.1

INCOME STATEMENT OF CHOPPIES SUPERMARKET ON 31 JULY 2020

(23)

EXAMINATION NUMBER:

CENTRE NUMBER:

4.2

BALANCE SHEET OF CHOPPIES SUPERMARKET – 31 JULY 2020

	NOTES		
EQUITY AND LIABILITY			
OWNER'S EQUITY			
Noncurrent liabilities			
Interest bearing liabilities (Loan: UPK Bank 19%)			
Current liabilities			
TOTAL EQUITY AND LIABILITIES			

(9)

EXAMINATION NUMBER:

CENTRE NUMBER:

4.3

NOTES

		Carrying amount
1. PROPERTY, EQUIPMENT AND VEHICLES		
2. STOCK		
3. TRADE AND OTHER RECEIVABLE		
4. CASH AND CASH EQUIVALENT		
5. CAPITAL		
6. TRADE AND OTHER PAYABLE		

(18)
[50]

TOTAL: 200

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