EXAMINATION NUMBER:

CENTRE NUMBER:

ANSWER BOOK

INTRODUCTORY ACCOUNTING N4

(4010154)

23 NOVEMBER 2018

PERCENTAGE ACHIEVED %

QUESTIONS	EXAMINER'S MARKS
1	/38
2	/39
3	/82
4	/41
TOTAL	200

This answer book consists of 12 pages.

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

SECTION A

QUESTION 1
WAGE JOURNAL OF GUNJAN FOR THE WEEK ENDED 14 JANUARY 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
Mayans	34			38												
Malay	51			57												

[38]

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QUESTION 2

QUESTION 2.1

CASH BOOK OF RACHNA TRADERS 30 JANUARY 2017

Debit side

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

(9)

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Credit side

DOC	DAY	PAYEE	FOL	SUNDRY ACCOUNTS			PURCHASES	TELEPHONE	INSURANCE	BANK
				DETAILS	FOL	AMOUNT				

(20)

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QUESTION 2.2
BANK RECONCILIATION STATEMENT OF RACHNA TRADERS AS AT 30 JANUARY 2017

DETAILS	DEBIT	CREDIT

(10)
[39]

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

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

QUESTION 3
QUESTION 3.1
CASH RECEIPTS JOURNAL OF MANGOUSTA FRUITS 31 JANUARY 2017

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

(27)

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

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

QUESTION 3.2

CASH PAYMENT JOURNAL OF MANGOUSTA FRUITS 31 JANUARY 2017

DOC	DAY	PAYEE	FOL	SUNDRY ACCOUNTS			PURCHASES	CREDITORS CONTROL	PETTY CASH	BANK
				DETAILS	FOL	AMOUNT				

(28)

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

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

QUESTION 3.3

PETTY CASH JOURNAL OF MANGOUSTA FRUITS 31 JANUARY 2017

Day	DETAILS	DOC	TOTAL	REPAIRS	SUNDRY EXPENSES	SUNDRY ACCOUNTS		
						AMOUNT	FOL	DETAILS

(16)

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QUESTION 3.4

GENERAL LEDGER OF MANGOUSTA FRUITS 31 JANUARY 2017

BALANCE SHEET SECTION

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

DATE	DETAILS	FOLIO	AMOUNT	DATE	DETAILS	FOLIO	AMOUNT

(11)
[82]

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

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

QUESTION 4

QUESTION 4.1 Calculations of: Cost of sales, Gross profit, Gross income, Operating expenses and Net profit of KARIBU KUMEZA for the year ended 30 January 2017 (Show details and amounts).

4.1.1 Cost of sales		(8)
		(3)
4.1.2 Gross Profit		
		(4)
4.1.3 Gross Income		
		(7)
4.1.4 Operating Expenses		
		(1)
4.1.5 Net Profit for the year		

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QUESTION 4.2
BALANCE SHEET OF KARIBU KUMEZA AT 30 JANUARY 2017

	NOTES		

(4)

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QUESTION 4.3
NOTES

			Carrying amount

(14)
[41]

TOTAL: 200

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