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

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

ANSWER BOOK

FINANCIAL ACCOUNTING N4

%

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QUESTION	**EXAMINER'S MARK**	**MODERATOR'S MARK**
1		
2		
3		
4		
5		
6		
TOTAL		

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QUESTION 1

DEBTORS CONTROL

Doc no.	Day	Details	Fol	Amount		Doc	Day	Details	Fol	Amount

[15]

QUESTION 2

CASH RECEIPTS JOURNAL OF RINGANI TRADERS ON 31 AUGUST 2016

Doc no.	Day	Details	Fol	Bank	Sales	Debtors control	Sundry amount	Details of sundry
	31	Totals	b/f	318 428	60 600	15 953	241 875	

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

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

CASH PAYMENTS JOURNAL OF RINGANI TRADERS ON 31 AUGUST 2016

Doc no.	Day	Details	fol	Bank	Creditors control	Trading stock	Sundry amount	Details of sundry
	31	Totals	b/f	91 303	4 313	8 700	78 293	

GENERAL LEDGER OF RINGANI TRADERS
BALANCE SHEET ACCOUNTS SECTION

Dr **BANK ACCOUNT** Cr

BANK RECONCILIATION STATEMENT OF RINGANI TRADERS AS AT 31 AUGUST 2016

	DR	CR

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

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QUESTION 3

3.1 **INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2018**

GS

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

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

3.2 **BALANCE SHEET**

NOTES

3.2.1

Property plant and equipment				
	Gross carrying amount	Accumulated depreciation	Carrying value	

Reconciliation of carrying amount				
	Land and building	Equipment	Vehicles	Total

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

3.2.2

Stock			

3.2.3

Trade and other receivables			

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

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

QUESTION 4

CASH FLOW STATEMENT

CASH FLOW FROM OPERATING ACTIVITIES		
CASH FLOW FROM INVESTING ACTIVITIES		
CASH FLOW FROM FINANCING ACTIVITIES		

NOTE 1		
CASH RECEIVED FROM CLIENTS		
CASH PAID TO SUPPLIERS AND EMPLOYEES		

[55]

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QUESTION 5

5.1 **PURCHASES ACCOUNT**

DETAILS	CLOTHES	TOYS	TOTAL	DETAILS	CLOTHES	TOYS	TOTAL

5.2 **DEPARTMENTAL TRADING STATEMENT**

	TOTAL	CLOTHES	TOYS

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

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

QUESTION 6

6.1 **MEMBERSHIP FEES**

DOC	DAY	DETAILS	FOL	AMOUNT		DOC	DAY	DETAILS	FOL	AMOUNT

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

6.2 **STATEMENT OF INCOME AND EXPENDITURE**

INCOME		
LESS: EXPENDITURE		

[45]

TOTAL: 200

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