higher education
& training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

N1570**(E)**(J20)H

NATIONAL CERTIFICATE

TRAVEL OFFICE PROCEDURES N5

(4021165)

20 June 2018 (X-Paper)
09:00–12:00

This question paper consists of 10 pages and an answer book of 12 pages.

DEPARTMENT OF HIGHER EDUCATION AND TRAINING
REPUBLIC OF SOUTH AFRICA
NATIONAL CERTIFICATE
TRAVEL OFFICE PROCEDURES N5
TIME: 3 HOURS
MARKS: 200

INSTRUCTIONS AND INFORMATION

1.   Answer ALL the questions.

2.   The question paper consists of TWO sections:

        SECTION A – Financial record-keeping   : 150 Marks
        SECTION B – Principles of South African law   : 50 Marks

3.   Read ALL the questions carefully.

4.   Number the answers according to the numbering system used in this question
        paper.

5.   ALL questions should be answered in the attached ANSWER BOOK.

6.   Write your EXAMINATION NUMBER on each page in the ANSWER BOOK in
        the space provided.

7.   NO marks will be given to answers written in pencil.

8   Write neatly and legibly.

SECTION A: FINANCIAL RECORD-KEEPING

QUESTION 1

Use the information of the bank statement and cash journals of Easy Tours given below to answer the questions:

1.1   Make the supplementary entries in the Cash Receipts and Cash Payments Journals (bank column only).   (11)

1.2   Post the totals to the bank account in the General Ledger of Easy Tours and balance the account.   (6)

1.3   Compile a Bank Reconciliation Statement on 30 June 2017 to reconcile the balance of the bank account with that of the bank statement.   (8)

INFORMATION

(a)   The bank statement showed a credit balance of R160 520.

(b)   The bank account showed a debit balance of R114 500 on 1 June 2017.

(c)   The total of the bank column in the Cash Receipts Journal on 30 June 2017 was R80 450.

(d)   The total of the bank column in the Cash Payments Journal on 30 June 2017 was R77 660.

(e)   The following cheques have not yet been presented for payment:

No. 334   R8 960
No. 346   R19 620
No. 355   R13 500

(f)   A cheque received from L. Naidoo was returned by the bank as it is a post-dated cheque, R2 400.

(g)   A credit entry on the bank statement was for a deposit that J. Wentzel made directly into our bank account via EFT, R5 400.

(h)   A debit order in favour of Telkom for the business telephone was debited on our bank statement, R3 800.

(i)   The following amounts are debited on the bank statement:

Tax levy – R450
Service charges – R670

(j) Interest on the current account of R2 600 was credited on the bank statement.

(k) The deposit of R6 230 was only received from K. Mananga on the last day of the month and therefore it does not appear on the bank statement yet.

(l) A debit order in favour of Outsurance was deducted from our bank account for insurance, R2 880.

(m) A deposit of R9 580 made by K. Daya directly into our bank account, does not yet appear in the journal.

[25]

QUESTION 2

The following transactions took place in the books of Easy Tours during May 2017.
You are required to complete and close off/balance the following:

2.1 Cash Receipts Journal with additional columns for Debtors, Creditors and Commission Received (Start with receipt number 560.) (26)

2.2 Debtors Journal with additional columns for Debtors, Commission and Creditors (Start with invoice number 87.) (8)

2.3 Creditors Journal with additional columns for Equipment and Stationery (Renumber invoices from 34.) (10)

2.4 Debtors, Creditors and Commission Received accounts in the General Ledger of Easy Tours (14)

INFORMATION

• The following commission structure is used for cash and credit transactions:

International air tickets	9%
Domestic air tickets	7%
Travel insurance	5%
Tours, bus, rail, accommodation	10%
Car hire	15%

• The following are balances on 1 May 2017:

Debtors: R27 000
Creditors: R43 600

Transactions for May 2017:

1   The owner, S. Sun, increased her capital with R100 000.

        Bought a new printer for the office from Waltons. Received the invoice for R8 600.

4   Sold a tour package from Dreamtours to C. Jansen. This is for a tour to Turkey for Jansen and his wife. The price of the tour is R25 000 per person. He paid with a cheque.

        Received cash from K. Kopman for car hire sold through Budget, R1 400.

12   Received an invoice from Waltons for stationery ordered, R870.

        Sold a bus ticket to Z. Daniels on credit. It is for a return ticket on the Greyhound, R1 200.

        S. Smith paid with a credit card for accommodation at the Protea Hotel Hatfield, R780.

20   Bought fuel on credit from Engen, R570.

        Received R6 500 from City Cycles for rent.

        Received a credit card payment from L. Lewis for accommodation at the Holiday Inn sold to him, R2 600.

29   Sold a tour package to Mpumalanga to B. Ntose on credit. The package is presented by Abang Africa, R4 900.

        Ordered pizzas on credit from Roman's for the staff, R650.

31   Sold an air ticket to Windhoek on Air Namibia to C. Tiyo, R3 400. He paid with a debit card.

        Received a payment from Z. Daniels for R500 for credit sales done on the 12th.

[58]

QUESTION 3

Use the following incorrect Trial Balance of Easy Tours given on 31 July 2017 to draw up the following:

3.1   Corrected Trial Balance of Easy Tours on 31 July 2017.   (22)

3.2   Balance Sheet of Easy Tours on 31 July 2017.   (22)

The net loss from the Income Statement is R89 200.

	R
Advertising costs	5 500
Bank	15 800
Capital	100 000
Cash float	1 000
Commission received	43 000
Creditors	10 200
Debtors	56 000
Drawings	8 000
Office equipment	22 200
Transport costs	26 000
Office furniture	35 000
Interest on mortgage bond	6 000
Mortgage bond	120 000
Petty cash	3 000
Entertainment	3 000
Rent received	8 000
Salaries	55 000
Stationery	6 500
Telephone	13 200
Wages	25 000

[44]

QUESTION 4

You work for Easy Tours and are requested to complete the Petty Cash Journal (additional columns for Stationery and Wages) for August 2017 with the following transactions (You do NOT have to add up the columns.):

1   Pay DHL to courier documents to the Australian Embassy, R250. Voucher no. 67.

8   Pay Waltons for printer ink, R360.

     Buy milk and sugar at Checkers, R35.

20   Pay cleaner extra money to clean the garden, R200.

22   Pay R100 for petrol at Sasol for the delivery vehicle.

30   Make a donation to the local school, R200.

[12]

QUESTION 5

Choose a word/term from COLUMN B that matches a description in COLUMN A. Write only the letter (A–M) next to the question number (5.1–5.11) in the ANSWER BOOK.

COLUMN A		COLUMN B	
5.1	A debtor	A	duplicate receipt
5.2	A creditor	B	invoice received (original)
5.3	Source document for CRJ	C	imprest
5.4	Source document for CPJ	D	drawings
5.5	Source document for DJ	E	Nominal Accounts Section
5.6	Source document for CJ	F	owes money to my company
5.7	Owner takes money for own use	G	wages
5.8	Petty cash starts with the same amount each month	H	invoice issued (duplicate)
5.9	Owner deposits money into the bank account of the business	I	salaries
		J	Balance Sheet Section
5.10	Incomes and expenses in Trial Balance	K	my company owes money to
		L	cheque counterfoil
5.11	Money being paid for odd jobs such as for the painting of the office	M	capital

(11 × 1)   **[11]**

TOTAL SECTION A: 150

SECTION B: PRINCIPLES OF SOUTH AFRICAN LAW

QUESTION 6

6.1   One of the requirements of a valid contract is that the parties must have contractual capacity.

Name and briefly explain the THREE categories of contractual capacity and give an example of each.   (3 + 3 + 3)   (9)

6.2   Another requirement of a valid contract is that the necessary formalities must be observed. An example of such a formality is a written contract.

Name FIVE contracts that are required by law to be in writing.   (5)

6.3   Describe how an offer can be made to the general public.   (2)

6.4   Indicate whether the following situations will render a contract VOID (invalid). Only write YES or NO next to the question number (6.4.1–6.4.5) in the ANSWER BOOK.

6.4.1   If there is a misunderstanding by both parties regarding the facts of the contract.

6.4.2   A mentally ill person signs a contract.

6.4.3   A minor at the age of 13 years concludes a contract and the parent gives consent afterwards.

6.4.4   A minor at the age of 17 years draws up a will.

6.4.5   A reasonable mistake is made by one of the parties.   (5 × 1)   (5)

6.5   Contractual capacity for married women has changed considerably over the last few decades.

Explain how the following marriage contracts work:

6.5.1   Married in community of property

6.5.2   Married out of community of property

6.5.3   Married out of community of property with the accrual system   (3 × 2)   (6)

6.6   Most objects or goods can be sold, but there are some things that may not be sold.

Name FOUR things that may not be sold.   (4)

6.7 Explain each of the following types of transferring ownership of goods:

    6.7.1 Symbolic delivery

    6.7.2 Longhand delivery

                                              (2 × 2) (4)

6.8 Read the following scenario and answer the questions.

> Bontle has just finished her tourism studies and will start to work at a travel agency soon. She wants to buy her own car to get to work. She sees an advert of a car she likes placed in the local newspaper by ABS Motors. She puts down a deposit of R10 000 and gets a loan from ABSA for the outstanding amount which she will pay back in instalments in five years.

    6.8.1 What is this agreement called? (1)

    6.8.2 Who is the credit receiver? (1)

    6.8.3 Who is the credit provider? (1)

    6.8.4 Name FIVE requirements for this type of contract. (5)

    6.8.5 Bontle might still decide to cancel the agreement after the cooling-off period.

           Explain what the cooling-off period is. (3)

    6.8.6 Name FOUR documents that Bontle will have to supply if she decides to go through with the agreement. (4)

                                        [50]

                            TOTAL SECTION B: 50
                            GRAND TOTAL: 200

TRAVEL OFFICE PROCEDURES N5

ANSWER BOOK

EXAMINATION NUMBER:

CENTRE NUMBER:

QUESTION	MARKER	CHIEF MARKER	INTERNAL MODERATOR
1			
2			
3			
4			
5			
6			
TOTAL	/200	/200	/200
	%	%	%

Please turn over

EXAMINATION NUMBER:

SECTION A

QUESTION 1

1.1

CASH RECEIPTS JOURNAL	CASH PAYMENTS JOURNAL

(11)

1.2

GENERAL LEDGER OF EASY TOURS

BANK

(6)

1.3

**BANK RECONCILIATION STATEMENT OF EASY TOURS
ON 30 JUNE 2017**

	Debit	Credit

(8)

[25]

EXAMINATION NUMBER:

<table>
<tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
</table>

QUESTION 2

2.1

CASH RECEIPTS JOURNAL OF EASY TOURS FOR MAY 2017

Doc. no.	Day	Details	Details of sundries	Fol.	Sundries		Debtors		Creditors		Commission received		Analysis of receipts		Bank	

(26)

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

2.2 **DEBTORS JOURNAL OF EASY TOURS FOR MAY 2017**

Inv. no.	Day	Debtor	Creditor	Fol.	Total debtors		Commission received		Creditors	

(8)

2.3 **CREDITORS JOURNAL OF EASY TOURS FOR MAY 2017**

Inv. no.	Day	Creditors	Fol.	Total creditors	Equipment		Stationery		Sundries	Fol.	Sundry amount	

(10)

EXAMINATION NUMBER:

2.4

GENERAL LEDGER OF EASY TOURS

DEBTORS											
CREDITORS											
COMMISSION RECEIVED											

(14)

[58]

EXAMINATION NUMBER:

QUESTION 3

3.1

TRIAL BALANCE OF EASY TOURS ON 31 JULY 2017	DEBIT		CREDIT	

(22)

EXAMINATION NUMBER:

3.2 **BALANCE SHEET OF EASY TOURS ON 31 JULY 2017**

(22)

[44]

EXAMINATION NUMBER:

QUESTION 4

PETTY CASH JOURNAL OF EASY TOURS FOR AUGUST 2017

Voucher no.	Day	Details	Details of sundries	Fol.	Sundries		Stationery		Wages		Petty cash	

[12]

EXAMINATION NUMBER:

QUESTION 5

5.1 _____

5.2 _____

5.3 _____

5.4 _____

5.5 _____

5.6 _____

5.7 _____

5.8 _____

5.9 _____

5.10 _____

5.11 _____

(11 × 1) **[11]**

TOTAL SECTION A: **150**

EXAMINATION NUMBER: ☐☐☐☐☐☐☐☐☐☐☐☐☐

SECTION B

QUESTION 6

6.1 _____

_____

_____

_____

_____

_____

_____

_____

_____

(3 + 3 + 3)   (9)

6.2 _____

_____

_____

_____

_____ (5)

6.3 _____

_____

_____ (2)

EXAMINATION NUMBER:

6.4   6.4.1 _____

       6.4.2 _____

       6.4.3 _____

       6.4.4 _____

       6.4.5 _____

                                                (5 × 1)   (5)

6.5   6.5.1 _____

              _____

              _____

       6.5.2 _____

              _____

              _____

       6.5.3 _____

              _____

              _____

                                                (3 × 2)   (6)

6.6 _____

     _____

     _____

     _____   (4)

6.7   6.7.1 _____

              _____

              _____

EXAMINATION NUMBER: ⬚⬚⬚⬚⬚⬚⬚⬚⬚⬚⬚⬚

6.7.2 _____

_____

_____ (2 × 2)   (4)

6.8   6.8.1 _____   (1)

6.8.2 _____   (1)

6.8.3 _____   (1)

6.8.4 _____

_____

_____

_____

_____   (5)

6.8.5 _____

_____

_____   (3)

6.8.6 _____

_____

_____

_____   (4)
                                        [50]

TOTAL SECTION B: **50**
GRAND TOTAL: **200**