



higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

N1570(E)(D1)H
NOVEMBER EXAMINATION
NATIONAL CERTIFICATE
TRAVEL OFFICE PROCEDURES N5

(4021165)

1 December 2016 (X-Paper)
09:00–12:00

Nonprogrammable calculators may be used.

This question paper consists of 9 pages and 1 answer book of 15 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. Read ALL the questions carefully.
 3. Number the answers correctly according to the numbering system used in this question paper.
 4. ALL questions should be answered in the attached ANSWER BOOK.
 5. Show ALL calculations.
 6. NO marks will be given for answers written in pencil.
 7. Write neatly and legibly.
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SECTION A**QUESTION 1**

Indicate whether the following statements are TRUE or FALSE. Choose the answer and write only 'true' or 'false' next to the question number (1.1–1.5) in the ANSWER BOOK.

1.1 South Africa's law is derived from the Roman Dutch Law with English inputs.

1.2 South Africa has four supreme courts.

1.3 A contract must be between two or more people to make it valid.

1.4 All people over 21 years of age have limited contractual capacity.

1.5 An employment contract must be in writing to be valid.

(5 × 1)

[5]

QUESTION 2

You work for NEVERENDING Travel. State whether you can enter into a contract in the following instances. State 'yes' or 'no' next to the question number as well as a reason for your answer in the ANSWER BOOK.

2.1 A male aged 16 comes into your office. He would like to buy an air ticket to Cape Town to go and visit his father. He is alone and would like to pay cash.

2.2 A female aged 20 would like to surprise her husband with a trip to Kruger Park Lodge. She would like to pay by credit card.

2.3 A group of N6 Tourism students (whose ages range from 18–21) at a college would like to go on a tour to Durban after they have written their final examinations.

2.4 A male aged 24 would like to make a reservation at a local hotel. He has had too much to drink at the local bar and insists on making the reservation.

2.5 A female aged 17 and her mother come to book a car rental for the daughter. The mother is present and she will be paying for the reservation.

(5 × 2)

[10]

QUESTION 3

What do ratification and emancipation mean?

[4]

QUESTION 4

There are certain statutory exceptions, where a minor under 18 is allowed to enter into a contract without the assistance of his/her guardian.

Name FIVE of these exceptions including the appropriate ages for these minors to enter into contracts.

[10]**QUESTION 5**

Name the THREE ways in which one can get married according to law.

[3]**QUESTION 6**

State the things a person who is found guilty of business crime is, not allowed to do.

[2]**QUESTION 7**

There can be THREE types of mistake of fact.

Name the type of mistake described below:

7.1 Both parties make a mistake but different to each other.

7.2 One party makes a mistake.

7.3 Both parties make the same mistake.

(3 × 1)**[3]**

QUESTION 8

Choose a description from COLUMN B that matches a description in COLUMN A. Write only the letter (A–J) next to the question number (8.1–8.8) in the ANSWER BOOK.

COLUMN A		COLUMN B	
8.1	The threat of intimidation must be the cause of the agreement	A	effect of misrepresentation on the free consent of the parties
8.2	Innocent misrepresentation	B	giving the buyer a symbol of the purchase
8.3	Mistake in expression	C	deliberate untrue statement
8.4	Clear, definite and unambiguous	D	cooling off period
8.5	Merx	E	effect of intimidation on the free consent of the parties
8.6	Fraud	F	when the goods are already in the hands of the buyer
8.7	Section 13	G	person has not read the offer before signing
8.8	Delivery with the short hand	H	requirement for acceptance of an offer
		I	commodity
		J	requirement for valid offer to contract

(8 × 1)

[8]**QUESTION 9**

Name FIVE instances, excluding statutory exceptions, where a minor under 18 is able to contract.

[5]**TOTAL SECTION A:****50**

SECTION B**QUESTION 10**

Use the following incorrect Trial Balance of NEVERENDING Travel to draw up the following:

- 10.1 The Correct Trial Balance of NEVERENDING Travel for August 2016. (21)
- 10.2 The Income Statement of NEVERENDING Travel for the period ending 30 August 2016. (15)
- 10.3 The Balance Sheet of NEVERENDING Travel on 30 AUGUST 2016. (20)
[56]

TRIAL BALANCE OF NEVERENDING TRAVEL FOR AUGUST 2016

BALANCE SHEET SECTION		DEBIT	CREDIT
Bank	B1	26 260,00	
Capital	B2	440 000,00	
Debtors	B3	14 923,00	
Creditors	B4	31 280,00	
Mortgage Bond	B5	465 238,00	
Petty Cash	B6	2 000,00	
Vehicles	B7	140 000,00	
Land and Buildings	B8	1 000 000,00	
Equipment	B9	23 790,00	
Stock	B10	9 140,00	
NOMINAL ACCOUNTS			
Commission	N1		293 174,00
Stationery	N2		3 300,00
Water and electricity	N3		9 159,00
Rent received	N4		8 000,00
Wages	N5		1 700,00
Salaries	N6		43 500,00
Consumables	N7		2 940,00
Interest on mortgage bond	N8		9 000,00
Training	N9		4 500,00
		2 152 631,00	375 273,00

QUESTION 11

The following information appeared in the books of NEVERENDING Travel for 31 AUGUST 2016.

DETAILS:

1. Cash Receipts Journal Bank total R11 901,00.
2. Cash Payments Journal Bank total R8 064,00.
3. Debit balance according to Bank Account on 1 August R87 390,00.
4. Credit balance according to Bank Statement on 1 August R129 239,00.
5. On comparing the Cash Receipts Journal, Cash Payments Journal with the bank statement, the following differences were found.
 - (a) A deposit of R9 400,00 made on 29 August 2015 has not been recorded on the Bank Statement.
 - (b) An amount of R5 260,00 appeared on the Bank Statement as a direct deposit from T. Jones for sales during July.
 - (c) An amount of R3 390,00 has been deducted from our bank account for a debit order in favour of FORSUREANCE.
 - (d) The following cheques have not been presented for payment yet.
4193 – R23 930,00
4199 – R8 290,00
 - (e) The following amounts were paid directly into our account by debtors for July.
R1 400,00 from G. Victor
R6 980,00 from T. Junction
R280,00 from J. Square
R9 340,00 from P. Feint
 - (f) A cheque of R1 490,00 was returned by the bank due to the client, Mr. S. Margin having insufficient funds.
 - (g) An amount of R3 473,00 was incorrectly credited to our account by the bank.
 - (h) An amount of R7 295,00 received on 25 August has not yet been recorded on the bank statement.
 - (i) Received R2 129,00 from J. de Villiers paid directly into our account.

- (j) An amount of R923,00 was deducted from our account as a debit order to Sanlam.
- (k) R572,00 was deducted from our account as bank charges.

INSTRUCTIONS:

- 11.1 Show only the amounts you would have recorded in the Bank Columns of the Cash Receipts Journal and Cash Payments Journal. (14)
- 11.2 Post to the Bank Account in the General Ledger and balance the account where necessary. (7)
- 11.3 Compile the Bank Reconciliation Statement on 31 AUGUST 2016 to reconcile the Bank Statement with the books of NEVERENDING Travel. (9)
- [30]**

QUESTION 12

The following transactions took place in the books of NEVERENDING Travel for AUGUST 2014.

- 12.1 Complete the Cash Payments Journal of NEVERENDING Travel for August 2016 with additional analysis columns for Wages, Creditors and Equipment. (24)
- 12.2 Complete the Creditors Journal of NEVERENDING TRAVEL for August 2016 with additional analysis columns for Creditors, Stationery and Equipment. (13)
- 12.3 Post only the following accounts to the General Ledger of NEVERENDING Travel:
- Bank
Creditors
Equipment
Wages (11)
- 12.4 Complete the Creditors Ledger of NEVERENDING Travel for August 2016. (16)
- [64]**

INFORMATION

Invoices received are re-numbered from # 558
 Last cheque counterfoil issued was @ 7391

TRANSACTIONS

DAY

- 2 Bought stationery from Stationery Galore for R3 214,00. Receive their invoice.
- 3 Issue a cheque for Petty Cash, R2 000,00.
- 3 Purchase brochures and postcards (Travel Material) on credit from Contiki Tours, R6 240,00.
- 6 Drew a cheque for cash float, R300,00.
- 7 Pay the weekly wages to P. Morgan, R550,00.
- 7 Bought chairs from Makro. Paid R3 900,00 by cheque.
- 12 Receive an invoice from Alpha Furnishers for filing cabinets, R5 380,00.
- 14 Pay Stationery Galore's account, R3 214,00.
- 17 Pay the weekly wages to P. Morgan R550,00.
- 17 Alpha Furnishers delivers two desks for the offices, R14 200,00 on credit.
- 20 Pay the Water and electricity to Local Municipality, R8 268,00.
- 25 Bought printing paper and files from Stationery Galore on our account, R476,00.
- 25 Pay the senior consultant G. Sibanyoni's salary R16 980,00.
- 25 Pay the account of Alpha Furnishers, R19 580,00.
- 29 Bought pens and pencils from CNA R139,80 pay with a cheque.
- 30 Pay Contiki Tours the amount due for sales during August 2016.

TOTAL SECTION B: 150
GRAND TOTAL: 200