

EXAMINATION NUMBER:

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CENTRE NUMBER:

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FINANCIAL ACCOUNTING N4

25 November 2016

ANSWER BOOK

QUESTIONS	MARKS	CANDIDATE'S MARKS
QUESTION 1	15	
QUESTION 2	64	
QUESTION 3	34	
QUESTION 4	26	
QUESTION 5	31	
QUESTION 6	30	
TOTAL	200	
PERCENTAGE %	100	

This answer sheet consists of 12 pages.

EXAMINATION NUMBER:

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CENTRE NUMBER:

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QUESTION 1

No	General Ledger		A	O	L
	Account debited	Account credited			
1.1					
1.2					
1.3					
1.4					

[15]

EXAMINATION NUMBER:

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CENTRE NUMBER:

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2.2 ANNEXURES/NOTES TO THE BALANCE SHEET

1. PROPERTY, EQUIPMENT AND VEHICLES	GROSS CARRYING AMOUNT	ACCUMULATED DEPRECIATION	NET CARRYING AMOUNT
Property			
Equipment			
Vehicles			
RECONCILIATION OF CARRYING AMOUNT	PROPERTY	EQUIPMENT	VEHICLES
Balance at beginning of the year			
Additions at cost price			
Depreciation for the year			
Balance at the end of the year			

2. STOCK		

3. TRADE AND OTHER DEBTORS			

4. CASH AND CASH EQUIVALENTS		

EXAMINATION NUMBER:

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CENTRE NUMBER:

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5. CAPITAL		

6. CREDITORS CONTROL			

(29)
[64]

QUESTION 3

3.1 **CASH FLOW STATEMENT OF SENZO WHOLESALERS
FOR THE YEAR ENDED 31 MAY 2015**

	NOTES	R	R
CASH FLOW FROM OPERATING ACTIVITIES			
CASH FLOW FROM INVESTING ACTIVITIES			

EXAMINATION NUMBER:

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CENTRE NUMBER:

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CASH FLOW FROM FINANCING ACTIVITIES			

(21)

3.2 NOTES TO CASH FLOW STATEMENT

CALCULATIONS

	R	R
1. Cash received from clients/customers		
2. Cash paid to suppliers and employees		

(13)
[34]

EXAMINATION NUMBER:

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CENTRE NUMBER:

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QUESTION 4

4.1

**GENERAL LEDGER OF KELSO STATIONERS CC
NOMINAL ACCOUNTS SECTION**

PURCHASES ACCOUNT N 07

DATE	DETAILS	TOTAL	STATIONERY	EQUIPMENT	DATE	DETAILS	TOTAL	STATIONERY	EQUIPMENT

(8)

EXAMINATION NUMBER:

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CENTRE NUMBER:

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4.2

KELSO STATIONERS CC
DEPARTMENTAL TRADING STATEMENT FOR THE YEAR ENDED 30 JUNE 2015

	STATIONERY	EQUIPMENT
Sales for the year		
Less: Cost of sales		

(18)
[26]

EXAMINATION NUMBER:

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CENTRE NUMBER:

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QUESTION 5

5.1 CASH RECEIPTS JOURNAL OF STARLIGHT FASHIONS FOR AUGUST 2015

Doc No	Date	Details	Fol	Bank	Sales	Debtors control	Sundry accounts	
							Amount	Details
	31	Totals	b/f					

(6)

CASH PAYMENTS JOURNAL OF STARLIGHT FASHIONS FOR AUGUST 2015

Doc No	Day	Details	Fol	Bank	Debtors control	Trading stock	Sundry accounts	
							Amount	Details
	31	Totals	b/f					

(9)

EXAMINATION NUMBER:

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5.2

**GENERAL LEDGER OF STARLIGHT FASHIONS
BALANCE SHEET ACCOUNTS SECTION**

Dr

BANK ACCOUNT

B3

Cr

Dr					B3			Cr

(4)

5.3

**STARLIGHT FASHIONS
BANK RECONCILIATION STATEMENT AS AT 31 AUGUST 2015**

	DR	CR

(12)
[31]

EXAMINATION NUMBER: [Grid]

CENTRE NUMBER: [Grid]

QUESTION 6

GENERAL LEDGER OF GUESS SOCIAL CLUB

6.1 Dr TRADING ACCOUNT: TUCK SHOP Cr (5)

6.2 Dr INCOME RECEIVED IN ADVANCE Cr (4)

6.3 Dr ACCRUED INCOME Cr (4)

