

EXAMINATION NUMBER:

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CENTRE NUMBER:

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FINANCIAL ACCOUNTING N4

ANSWER BOOK

14 JUNE 2018

QUESTION 1	/15
QUESTION 2	/29
QUESTION 3	/71
QUESTION 4	/30
QUESTION 5	/25
QUESTION 6	/30
TOTAL	200
PERCENTAGE	%

This answer book consists of 11 pages.

EXAMINATION NUMBER:

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QUESTION 1**DEBTORS CONTROL OF VOKOS TRADERS - 30 SEPTEMBER 2017**

Day	Details	Fol	Amount	Day	Details	Fol	Amount

[15]

EXAMINATION NUMBER:

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QUESTION 2**2.1 CASH RECEIPTS JOURNAL OF RINGANI TRADERS ON 31 AUGUST 2017**

Doc no.	Day	Details	Fol	Bank	Sales	Debtors control	Sundry amount	Details of sundry account
	31	Totals	b/f	318 428				

(6)

CASH PAYMENT JOURNAL OF RINGANI TRADERS ON 31 AUGUST 2017

Doc no.	Day	Details	Fol	Bank	Trading stock	Creditors control	Sundry amount	Details of sundry account
	31	Totals	b/f	91 303				

(9)

EXAMINATION NUMBER:

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2.2

**GENERAL LEDGER OF RINGANI TRADERS
BALANCE SHEET ACCOUNT SECTION**

Dr **BANK ACCOUNT** Cr

(5)

2.3

**BANK RECONCILIATION STATEMENT OF RINGANI TRADERS AS AT
31 AUGUST 2017**

	DEBIT	CREDIT

(9)
[29]

EXAMINATION NUMBER:

[illegible]

QUESTION 3

3.1 INCOME STATEMENT OF MALEMA TRADERS FOR THE YEAR ENDING 30 JUNE 2017

(35)

EXAMINATION NUMBER:

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3.2 BALANCE SHEET OF MALEMA TRADERS ON 30 JUNE 2017

(8)

3.2.1 PROPERTY, EQUIPMENT AND VEHICLES

	Gross carrying amount	Accumulated depreciation	Carrying value	

RECONCILIATION OF CARRYING AMOUNT

	Land and buildings	Equipment	Vehicle	

(17)

EXAMINATION NUMBER:

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3.2.2	STOCK		

(3)

3.2.3	TRADE AND OTHER RECEIVABLES		

(8)
[71]

EXAMINATION NUMBER:

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QUESTION 4
**4.1 CASH FLOW STATEMENT OF FUSION EXPRESS FOR THE YEAR ENDED
31 AUGUST 2017**

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

(18)

EXAMINATION NUMBER:

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4.2 NOTES

4.2.1 CASH RECEIVED FROM CLIENTS/CUSTOMERS		

(2)

4.2.2 CASH PAID TO SUPPLIERS AND EMPLOYEES		

(10)

[30]

EXAMINATION NUMBER:

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QUESTION 5

5.1

PURCHASES ACCOUNT

Details	Clothes	Toys	Total	Details	Clothes	Toys	Total

(10)

5.2

DEPARTMENTAL TRADING STATEMENT

	Total	Clothes	Toys

(15)
[25]

EXAMINATION NUMBER:

QUESTION 6

6.1

MEMBERSHIP FEES ACCOUNT

Doc	Day	Details	Fol	Amount	Doc	Day	Details	Fol	Amount

(10)

6.2

STATEMENT OF INCOME AND EXPENDITURE

INCOME		
LESS: EXPENDITURE		

(20)
[30]

TOTAL: 200