

EXAMINATION NUMBER:

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CENTRE NUMBER:

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FINANCIAL ACCOUNTING N4

ANSWER BOOK

4 JUNE 2021

QUESTION 1	
QUESTION 2	
QUESTION 3	
QUESTION 4	
QUESTION 5	
QUESTION 6	
TOTAL	
PERCENTAGE	

This answer book consists of 12 pages.

215Q1J2104

EXAMINATION NUMBER:

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CENTRE NUMBER:

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QUESTION 1

- 1.1 1.1.1 _____
- 1.1.2 _____
- 1.1.3 _____
- 1.1.4 _____
- 1.1.5 _____
- 1.1.6 _____
- 1.1.7 _____
- 1.1.8 _____
- 1.1.9 _____
- 1.1.10 _____



(10 × 2) (20)

- 1.2 1.2.1

CASH RECEIPTS JOURNAL OF MANYIKE TRADERS ON 30 APRIL 2019

DOC NO.	Day	Details	Fol.	Bank	Trade payable control	Sundry amount	Sundry details

(5)

EXAMINATION NUMBER:

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CENTRE NUMBER:

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CASH PAYMENTS JOURNAL OF MANYIKE TRADERS ON 30 APRIL 2019

DOC NO.	Day	Payee	Fol.	Bank	Trade receivable control	Sundry amount	Sundry details

(13)



1.2.2

Dr

BANK ACCOUNT

Cr

Date	Details	Fol.	Amount	Date	Details	Fol.	Amount

(5)

EXAMINATION NUMBER:

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CENTRE NUMBER:

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1.2.3

**BANK RECONCILIATION STATEMENT**

	DR	CR



(7)
[50]

EXAMINATION NUMBER:

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CENTRE NUMBER:

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QUESTION 2



Notes to the statement of financial position as at 28 February 2019

1. Property, plant and equipment	Land and buildings	Equipment	Vehicles	Total
Carrying value at the beginning of the year				
Cost				
Accumulated depreciation				
MOVEMENTS				
Addition at cost				
Depreciation				
Carrying value at the end of the year				
Cost				
Accumulated depreciation				

(16)

2. Trade and other receivables



(5)

EXAMINATION NUMBER:

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CENTRE NUMBER:

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3. Statement of change in equity



(4)



4. Trade and other payables

(5)
[30]

[illegible]

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[illegible]

[30]

EXAMINATION NUMBER:

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CENTRE NUMBER:

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QUESTION 4

4.1

**STATEMENT OF CASH FLOW OF CITY TRADERS ON
28 FEBRUARY 2019**

Cash effects from operating activities		
Cash effects of investing activities		
Cash effects of financing activities		



(18)

EXAMINATION NUMBER:

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CENTRE NUMBER:

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4.2

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



(12)
[30]

EXAMINATION NUMBER:

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CENTRE NUMBER:

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QUESTION 5



5.1 Dr

Sales Account

Cr

Details	Flowers	Gifts	Total	Details	Flowers	Gifts	Total

(12)

5.2 Dr

Purchase Account

Cr

Details	Flowers	Gifts	Total	Details	Flowers	Gifts	Total

(18)

[30]

EXAMINATION NUMBER:

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CENTRE NUMBER:

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QUESTION 6

6.1 Dr TRADING ACCOUNT Cr

Doc	Day	Details	Fol.	Amount	Doc	Day	Details	Fol.	Amount

(5)

6.2 Dr SUBSCRIPTION FEES Cr

DOC	DAY	DETAILS	FOL.	AMOUNT	DOC	DAY	DETAILS	FOL.	AMOUNT

(12)

EXAMINATION NUMBER:

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CENTRE NUMBER:

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6.3

STATEMENT OF PROFIT AND LOSS		
	R	R
INCOME		
EXPENSES		



(13)
[30]

TOTAL: 200