

# FAC1501 / RFA1501

OCTOBER/NOVEMBER 2016  
OKTOBER/NOVEMBER 2016

## INTRODUCTORY FINANCIAL ACCOUNTING INLEIDENDE FINANSIËLE REKENINGKUNDE

STUDENT NUMBER / STUDENTENOMMER									

IDENTITY NUMBER / IDENTITEITSNOMMER									



Question No Vraagnr	Marks / Punte					
	1	2	3			
Total / Totaal						

Subject / Vak

Number of paper / Vraestelnummer

Date of examination / Datum van eksamen

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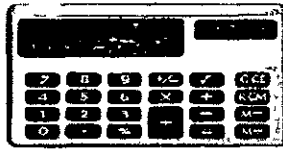
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**FAC1501**

( 474009)

October/November 2016

**INTRODUCTORY FINANCIAL ACCOUNTING**

Duration 2 Hours

100 Marks

**EXAMINATION PANEL AS APPOINTED BY THE DEPARTMENT.**

Use of a non-programmable pocket calculator is permissible

Closed book examination

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This examination question paper consists of **TWENTY TWO (22) pages** including **FIVE (5) pages** for rough work (pp 18 – 22) plus instructions for completion of a mark reading sheet.

**PLEASE NOTE:**

- 1 This paper consists of **FOUR (4) questions**
- 2 Ensure that you are writing the correct examination paper
- 3 Question 1 must be answered on a mark reading sheet
- 4 Questions 2 to 4 must be answered on the relevant pages of the examination paper
- 5 Basic calculations, where applicable, must be shown
- 6 Please write legibly in blue or black ink only
- 7 PROPOSED TIMETABLE (try not to deviate from this)

QUESTION	TOPIC	MARKS	TIME (minutes)
1	Multiple choice questions	20	24
2	Bank reconciliation	24	28
3	Sales journal, sales returns journal and general journal	28	34
4	Statement of changes in equity and statement of financial position	28	34
	<b>TOTAL</b>	<b>100</b>	<b>120</b>

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**QUESTION 1 (20 marks)(24 minutes)**

This question must be answered on a mark reading sheet

Select for each question only ONE alternative that you consider to be correct

2 marks per question.

- 1 1 ABC Stores uses the perpetual inventory system. When ABC Stores purchases inventory, it will be recorded directly in the \_\_\_\_\_ in the general ledger of ABC Stores
- (1) purchases account
  - (2) cost of sales account
  - (3) inventory account
  - (4) sales account
- 1 2 The inventory valuation method in which the total cost of the goods available for sale is divided by the total number of units in order to determine an average cost per unit is known as the \_\_\_\_\_
- (1) weighted average method
  - (2) first-in, first-out (FIFO) method
  - (3) last-in, first-out (LIFO) method
  - (4) periodic method

Use the information provided below to answer questions 1.3 and 1.4.

The following information was extracted from the accounting records of PC Stores for the year ended 29 February 2016

	R
Purchases	500 000
Purchases returns	5 000
Settlement discount received	2 000
Donations of inventory	6 000
Drawings of inventory	1 000
Settlement discount granted	3 000
Sales	700 000
Sales returns	8 000

- 1 3 The net purchases amount to be used in the calculation of the cost of sales amount for the year ended 29 February 2016, is \_\_\_\_\_
- (1) R487 000
  - (2) R486 000
  - (3) R493 000
  - (4) R492 000
- 1 4 The revenue (sales) amount to be disclosed in the statement of profit or loss and other comprehensive income for the year ended 29 February 2016, will be \_\_\_\_\_
- (1) R692 000
  - (2) R697 000
  - (3) R682 000
  - (4) R689 000

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**QUESTION 1 (continued)**

Use the information provided below to answer question 1.5.

The following information was extracted from the accounting records of JCT Traders for the year ended 29 February 2016

	R
Inventory (1 March 2015)	900 000
Sales	1 200 000
Purchases	500 000
Purchases returns	30 000
Sales returns	25 000
Freight charges on purchases	15 000
Settlement discount received	9 000

A physical inventory count on 29 February 2016 indicated that inventory on hand amounted to R700 000. JCT Traders uses the periodic inventory system

- 1.5 The cost of sales amount to be disclosed in the statement of profit or loss and other comprehensive income for the year ended 29 February 2016 will be
- (1) R685 000
  - (2) R661 000
  - (3) R676 000
  - (4) R700 000

Questions 1.6 to 1.10 relates to Green Tree Stores.

- 1.6 The owner of Green Tree Stores, Mrs R Khan, deposited R100 000 into the business bank account on 1 February 2016. The accounts to be debited and credited in the general ledger of Green Tree Stores for the transaction will be

General ledger of Green Tree Stores		
	Account Debited	Account Credited
(1)	Bank	Capital
(2)	Bank	Drawings
(3)	Capital	Bank
(4)	Drawings	Bank

- 1.7 On 9 February 2016, Green Tree Stores purchased furniture to the value of R60 000 from Isando Furniture Dealers on credit. What effect will this transaction have on the accounting equation?
- (1) Assets will decrease and liabilities will decrease
  - (2) Assets will decrease and liabilities will increase
  - (3) Assets will increase and liabilities will increase
  - (4) Assets will increase and decrease
- 1.8 On 16 February 2016, Green Tree Stores had cash sales of R5 000. The two accounts involved in this transaction will be
- (1) debtors and sales
  - (2) bank and inventory
  - (3) creditors and sales
  - (4) bank and sales

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**QUESTION 1 (continued)**

- 1 9 On 23 February 2016, the accountant of Green Tree Stores issued a business cheque for R4 000 to pay the water and electricity account of Green Tree Stores. The effect of this transaction on the accounting equation for Green Tree Stores will be

	<b>Liabilities</b>	=	<b>Assets</b>	-	<b>Equity</b>
(1)	0		-R4 000		-R4 000
(2)	-R4 000		-R4 000		0
(3)	0		+R4 000		+R4 000
(4)	+R4 000		0		-R4 000

- 1 10 A debtor of Green Tree Stores paid R2 000 in part settlement of his account. The correct entry of this transaction in the general ledger of Green Tree Stores and the effect thereof on the accounting equation will be

	<b>General ledger</b>		<b>Liabilities</b>	=	<b>Assets</b>	-	<b>Equity</b>
	<b>Account Debited</b>	<b>Account Credited</b>					
(1)	Bank	Debtor	+R2 000		+R2 000		0
(2)	Bank	Debtor	0		+R2 000 -R2 000		0
(3)	Debtor	Bank	+R2 000 -R2 000		0		0
(4)	Debtor	Bank	+R2 000		+R2 000		0

[20]

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**QUESTION 2 (24 marks)(28 minutes)**

ARK Traders prepared the following bank reconciliation statement on 29 February 2016

**ARK TRADERS  
BANK RECONCILIATION STATEMENT AS AT 29 FEBRUARY 2016**

	Debit R	Credit R
Credit balance as per bank statement		17 000
Credit outstanding deposit		20 000
Debit outstanding cheques 228 .....	1 600	
232	700	
236	2 000	
240	1 000	
Debit balance as per bank account	31 700	
	37 000	37 000

ARK Traders received the following bank statement for March 2016

<b>BANK STATEMENT OF ARK TRADERS FOR MARCH 2016</b>				
Address 23 Kiaat Street Tshwane 0003				
Date	Details	Debits R	Credits R	Balance R
01/03/2016	Balance			17 000
	Deposit		20 000	37 000
	Deposit		4 500	41 500
	Cheque no 242	3 000		38 500
02/03/2016	Cheque no 228	1 600		36 900
	Cheque no 232	700		36 200
07/03/2016	Deposit		1 200	37 400
08/03/2016	Cheque no 243	5 000		32 400
10/03/2016	Deposit		3 700	36 100
	Debit order McQueen Insurers	4 000		32 100
12/03/2016	Cheque no 244	600		31 500
	Cheque no 236	2 000		29 500
13/03/2016	Deposit (direct) Mr S Stone		40 000	69 500
	Cheque unpaid Mrs A Naidoo	1 200		68 300
14/03/2016	Deposit		900	69 200
15/03/2016	Cheque no 245	4 000		65 200
25/03/2016	Debit order West Investments	5 000		60 200
	Direct deposit Mr C Carly		2 000	62 200
	Interest income		415	62 615
31/03/2016	Bank fees	500		62 115

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**QUESTION 2 (continued)****ARK TRADERS  
CASH RECEIPTS JOURNAL (BANK COLUMN ONLY) – MARCH 2016****CRJ03**

Day	Details	Bank R
01	Cash sales	4 500
07	Mr P Smith	1 200
10	Cash sales	3 700
14	Cash sales	900
31	Mrs D Dwayne	1 800
	Cash sales	400
		12 500

**ARK TRADERS  
CASH PAYMENTS JOURNAL (BANK COLUMN ONLY) – MARCH 2016****CPJ03**

Cheque number	Day	Details	Bank R
242	01	Cash	3 000
243	08	PG Wholesalers	5 000
244	12	Cash	600
245	15	Cash	4 000
246	23	Tellycom	3 500
247	30	Mossel Suppliers	7 000
			23 100

**Additional information**

- 1 The unpaid cheque in the bank statement on 13 March 2016 is a dishonoured cheque. The cheque was dishonoured due to insufficient funds in Mrs A Nardoo's, a customer of ARK Traders, account.

**REQUIRED**

	Marks
(a) Complete the cash receipts journal and the cash payments journal of ARK Traders for March 2016 (Details and bank column only)	9
(b) Prepare the properly balanced/closed off bank account for March 2016 in the general ledger of ARK Traders	6
(c) Prepare the bank reconciliation statement of ARK Traders as at 31 March 2016	9
	<b>[24]</b>

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**QUESTION 2 (continued)****ARK TRADERS****CASH RECEIPTS JOURNAL (BANK COLUMN ONLY) – MARCH 2016****CRJ03**

Day	Details	Bank R

(4)

**ARK TRADERS****CASH PAYMENTS JOURNAL (BANK COLUMN ONLY) – MARCH 2016****CPJ03**

Day	Details	Bank R

(5)

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**QUESTION 2 (continued)**

Question 2 continues on the following page

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**QUESTION 2 (continued)**

**ARK TRADERS  
GENERAL LEDGER**

Dr				Bank				Cr			
Date	Details	Fol	R	Date	Details	Fol	R				

(6)

**ARK TRADERS  
BANK RECONCILIATION STATEMENT AS AT 31 MARCH 2016**

	Debit R	Credit R

(9)

[24]

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**QUESTION 3 (28 marks)(34 minutes)**

The following debtors' balances appeared on 1 March 2016 in the accounting records of Kiara Traders

Name of debtor	Folio number	R
Mr O McQueen	DL1	9 120
Mrs Y Molo	DL2	1 200
Mr T Smith	DL3	2 850
Mrs A Thomas	DL4	4 104
Mr J Pillay	DL5	741
Mr D Francis	DL6	5 700
Miss B Singh	DL7	2 394

The following transactions, inclusive of 14% VAT, were entered into by Kiara Traders during March 2016

**March**

- 3 Sold trading inventory on credit to Mr O McQueen for R18 240 Issued invoice no 564
- 4 Mrs Y Molo's account of R1 200 is three months overdue Interest is charged at 8% per annum
- 7 Mr T Smith, a debtor of Kiara Traders, purchased inventory for R5 700 on credit Issued invoice no 565
- 10 Received damaged goods returned by Mrs A Thomas, a debtor, and issued credit note no 720 for R456
- 15 The account of Mr J Pillay of R741 must be written off as irrecoverable
- 17 Sold inventory on credit to Mr D Francis for R5 130 Issued invoice no 566
- 18 Mr O McQueen, a debtor, returned goods to the value of R1 710 Issued credit note no 721
- 25 Sold goods on credit to Miss B Singh for R6 840 Issued invoice no 567

**REQUIRED:**

	Marks
Record the above transactions in the following appropriate subsidiary journals of Kiara Traders for March 2016	
(a) Sales journal	12
(b) Sales returns journal	6
(c) General journal	10
	<b>[28]</b>
<b>Please note: You do not have to close off the journals.</b>	

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**QUESTION 3 (continued)**

**KIARA TRADERS**

**SALES JOURNAL – MARCH 2016**

**SJ03**

<b>Doc no</b>	<b>Day</b>	<b>Details</b>	<b>Fol</b>	<b>VAT output</b> R	<b>Sales</b> R	<b>Debtors</b> R

(12)

**KIARA TRADERS**

**SALES RETURNS JOURNAL – MARCH 2016**

**SRJ03**

<b>Doc no</b>	<b>Day</b>	<b>Details</b>	<b>Fol</b>	<b>VAT output</b> R	<b>Sales returns</b> R	<b>Debtors</b> R

(6)

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**QUESTION 3 (continued)**

Question 3 continues on the following page

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**QUESTION 3 (continued)**

**KIARA TRADERS**

**GENERAL JOURNAL – MARCH 2016**

**GJ03**

<b>Day</b>	<b>Details</b>	<b>Fol</b>	<b>Debit R</b>	<b>Credit R</b>

(10)

[28]

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**QUESTION 4 (28 marks)(34 minutes)**

The following balances were taken from the accounting records of Zeus Traders for the year ended 29 February 2016

	<b>R</b>
Capital (1 March 2015)	1 540 000
Drawings	20 000
Land and buildings at cost	2 650 000
Office equipment at cost	400 000
Accumulated depreciation Office equipment	40 000
Vehicles at cost	600 000
Accumulated depreciation Vehicles	60 000
Inventory	500 000
Debtors control	270 000
Prepaid expenses	1 000
Bank (favourable)	900 000
Petty cash	2 000
Long-term loan	300 000
Mortgage	700 000
Creditors control	200 000
Accrued expenses	3 000

**Additional information**

- 1 Gross profit for the year ended 29 February 2016 is R5 500 000
- 2 The total for distribution, administrative and other expenses is R3 000 000

**REQUIRED:**

	<b>Marks</b>
(a) Prepare the statement of changes in equity of Zeus Traders for the year ended 29 February 2016	6½
(b) Prepare the statement of financial position of Zeus Traders as at 29 February 2016	21½
	<b>[28]</b>

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**QUESTION 4 (continued)**

**ZEUS TRADERS**

**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 29 FEBRUARY 2016**

	Capital R

(6½)

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**QUESTION 4 (continued)**

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**QUESTION 4 (continued)**

**ZEUS TRADERS**

**STATEMENT OF FINANCIAL POSITION AS AT 29 FEBRUARY 2016**

	R	R
<b>ASSETS</b>		
<b>TOTAL ASSETS</b>		
<b>EQUITY AND LIABILITIES</b>		
<b>TOTAL EQUITY AND LIABILITIES</b>		

(21½)

[28]

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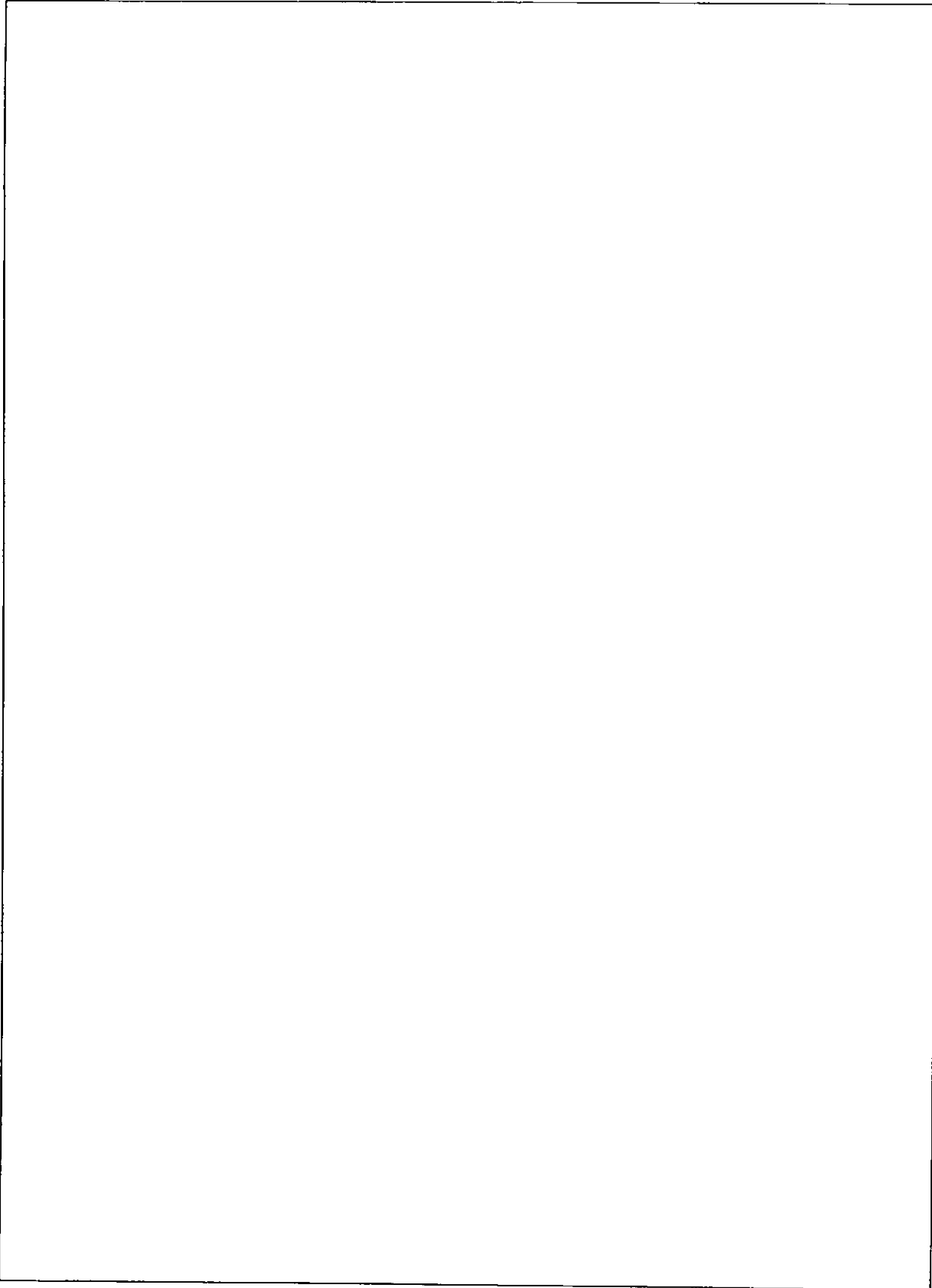
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**Rough work**



**PART 1 (GENERAL/ALGEMEEN) DEEL 1**

STUDY UNIT (e.g. PSY100 X) / STUDIE EENHEID (bv. PSY100-X)

INITIALS AND SURNAME / VOORLETTERS EN VAN

DATE OF EXAMINATION / DATUM VAN EKSAMEN

PAPER NUMBER / VRAESTELNOMMER

EXAMINATION CENTRE (E.G. PRETORIA) / EKSAMENSENTRUM (BV. PRETORIA)

STUDENT NUMBER / STUDENTENOMMER

UNIQUE PAPER NO. / UNIEKE VRAESTEL NR.

For use by examination invigilator / Vir gebruik deur eksamenopsiener

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- IMPORTANT**
- USE ONLY AN HB PENCIL TO COMPLETE THIS SHEET
  - MARK LIKE THIS ➡
  - CHECK THAT YOUR INITIALS AND SURNAME HAS BEEN FILLED IN CORRECTLY
  - ENTER YOUR STUDENT NUMBER FROM LEFT TO RIGHT
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  - MOENIE VOU NIE

**PART 2 (ANSWERS/ANTWOORDE) DEEL 2**

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140 (1) (2) (3) (4) (5)

Specimen only