



# basic education

Department:  
Basic Education  
**REPUBLIC OF SOUTH AFRICA**

## **NATIONAL SENIOR CERTIFICATE**

**GRADE 12**

**ACCOUNTING**

**FEBRUARY/MARCH 2012**

**MARKS: 300**

**TIME: 3 hours**

**This question paper consists of 23 pages and a 16-page answer book.**

## **INSTRUCTIONS AND INFORMATION**

Read the following instructions carefully and follow them precisely.

1. Answer ALL the questions.
2. A special ANSWER BOOK is provided in which to answer ALL the questions.
3. Workings must be shown in order to achieve part-marks.
4. Non-programmable calculators may be used.
5. You may use dark pencil or blue/black ink to answer the questions.

6. Use the information in the table below as a guide when answering the question paper. Try NOT to deviate from it.

<b>QUESTION 1: 40 marks; 25 minutes</b>	
<b>Topic of the question:</b>	<b>Learning outcomes covered:</b>
VAT and Inventory Valuation	LO1 <b>Financial accounting</b> AS1 Concepts AS7 VAT LO3 <b>Managing resources</b> AS4 Calculate and validate inventories AS6 Apply internal control and audit processes

<b>QUESTION 2: 45 marks; 25 minutes</b>	
<b>Topic of the question:</b>	<b>Learning outcomes covered:</b>
Manufacturing	LO1 <b>Financial accounting</b> AS1 Manufacturing concepts LO2 <b>Managerial accounting</b> AS2 Production Cost Statement AS2 Unit costs and break-even point LO3 <b>Managing resources</b> AS6 Apply internal control and audit processes

<b>QUESTION 3: 80 marks; 45 minutes</b>	
<b>Topic of the question:</b>	<b>Learning outcomes covered:</b>
Company Concepts, Fixed Asset Note, Financial Statements and Audit Report	LO1 <b>Financial accounting</b> AS1 Concepts AS5 Financial statements AS6 Audit reports LO3 <b>Managing resources</b> AS3 Asset disposal AS5 Professional bodies

<b>QUESTION 4: 60 marks; 40 minutes</b>	
<b>Topic of the question:</b>	<b>Learning outcomes covered:</b>
Appropriation Account, Cash Flow Statement, Ratios and Interpretation	LO1 <b>Financial accounting</b> AS5 Final accounts, financial statements and analysis and interpretation of financial statements

<b>QUESTION 5: 45 marks; 25 minutes</b>	
<b>Topic of the question:</b>	<b>Learning outcomes covered:</b>
Cash Budget and Business Ethics	LO2 <b>Managerial accounting</b> AS3 Analyse and interpret a Cash Budget LO3 <b>Managing resources</b> AS5 Ethics AS6 Apply internal control and audit processes

<b>QUESTION 6: 30 marks; 20 minutes</b>	
<b>Topic of the question:</b>	<b>Learning outcomes covered:</b>
Debtors' Reconciliation and Internal Control	LO1 <b>Financial accounting</b> AS4 Reconciliation and interpretation LO3 <b>Managing resources</b> AS6 Apply internal control and audit processes

**QUESTION 1: VAT AND INVENTORY VALUATION**

**(40 marks; 25 minutes)**

**1.1 VAT**

**REQUIRED:**

Complete the following statements by writing down the missing words or figures. (For QUESTIONS 1.1.3 and 1.1.4 choose from the words given in brackets.)

- 1.1.1 The letters 'VAT' stand for ... (2)
- 1.1.2 In South Africa, VAT is levied at ...%. (2)
- 1.1.3 VAT collected by a business on the sale of goods and services is regarded as (VAT input/VAT output). (2)
- 1.1.4 In the ledger, a (debit/credit) balance on the (VAT Input/VAT Output/VAT Control) Account reflects the final amount that must be paid to SARS. (4)
- 1.1.5 An item of stock is purchased for R26 200, excluding VAT. The amount of VAT on this item is R... (2)
- 1.1.6 An item of stock is sold for R39 900, including VAT. The amount of VAT on this item is R... (2)

**1.2 INVENTORY VALUATION**

You are provided with information relating to Mzansi Traders owned by Thami Mzansi. This business sells one type of cellular phone and their financial year ends on 31 December. The business uses the FIFO method to value their stock and they use the periodic inventory system.

**REQUIRED:**

- 1.2.1 Calculate the value of the closing inventory according to the FIFO method on 31 December 2011. (6)
- 1.2.2 Calculate the following for the year ended 31 December 2011:
  - Cost of sales
  - Gross profit
 You may prepare a Trading Account to assist you in these calculations. (9)
- 1.2.3 Use the figures calculated above to calculate the mark-up % on cost achieved. (5)
- 1.2.4 Refer to the mark-up % calculated above. Comment on whether this mark-up % has been beneficial to Mzansi Traders in 2011. Note that in the previous financial year the gross profit was R400 000 and the mark-up % was 75%. (6)

**INFORMATION:**

**1. Inventories of cellular phones:**

The stocks were as follows at the beginning and end of the financial year:

Date	No. of units	Per unit	Total value
1 January 2011	450	R530	R238 500
31 December 2011	280	?	?

**2. Purchases of cellular phones:**

During the financial year ended 31 December 2011, the following stock items were purchased:

Date 2011	No. of units	Cost price per unit	Total purchases	Carriage per unit	Total carriage
30 April	600	R550	R330 000	R30	R18 000
30 June	900	R600	R540 000	R30	R27 000
30 Sept.	500	R530	R265 000	R30	R15 000
30 Nov.	200	R620	R124 000	R30	R6 000
<b>Totals</b>	<b>2 200</b>		<b>R1 259 000</b>		<b>R66 000</b>

**3. Returns of cellular phones:**

Mzansi Traders were not happy with the price of the purchases on 30 June 2011. Therefore they returned 100 cellular phones to the supplier. The supplier credited them with the cost price of each item, excluding the carriage.

**4. Sales of cellular phones:**

2 270 units at R900 each = R2 043 000

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## QUESTION 2: MANUFACTURING

(45 marks; 25 minutes)

The information below was extracted from the financial records of Easy Wear Manufacturers which is owned by Miriam Naidoo. The business manufactures one style of tracksuits. The financial year ends on 28 February 2011.

### REQUIRED:

#### 2.1 MULTIPLE-CHOICE QUESTIONS

Four options are provided as possible answers to the following questions. Choose the correct answer and write only the letter (A–D) next to the question number (2.1.1–2.1.4) in the ANSWER BOOK, for example 2.1.5 D.

2.1.1 The wages paid to the factory cleaner will be classified as ...

- A direct labour cost.
- B administration cost.
- C indirect labour cost.
- D raw material cost.

2.1.2 Prime cost is calculated as follows:

- A Direct labour cost + factory overhead cost
- B Direct labour cost + direct material cost
- C Direct material cost + factory overhead cost
- D Selling cost + administration cost

2.1.3 Which ONE of the following is regarded as a factory overhead?

- A Indirect labour
- B Office telephone
- C Salesperson's salary
- D Advertising

2.1.4 Fixed cost per unit is calculated as follows:

- A Prime cost ÷ number of units produced
- B Total cost of production ÷ number of units produced
- C Total fixed cost x number of units produced
- D Total fixed cost ÷ number of units produced

(8)

2.2 Refer to Information C below.

Calculate the value of direct labour cost that would appear in the Production Cost Statement for the year ended 28 February 2011.

(5)

- 2.3 Refer to Information B and D. The business produced 4 200 tracksuits during the year. There was no work-in-process at the beginning or at the end of the year. Calculate the following:
- 2.3.1 The total production cost of finished goods (5)
- 2.3.2 The unit cost of production (per tracksuit) (3)
- 2.4 Refer to Information B. Miriam asks you to investigate the control over raw materials.
- 2.4.1 Calculate the number of metres of raw material fabric that appear to be wasted during the production process. (6)
- 2.4.2 There has been no theft in this business. Give TWO examples of how the wastage could have occurred and in each case, advise Miriam on how to solve the problem. (8)
- 2.5 BREAK-EVEN POINT
- 2.5.1 Refer to Information D. Calculate the break-even point for the 2011 financial year. (6)
- 2.5.2 The break-even point for 2010 was 2 250 units. Should Miriam be satisfied or dissatisfied with the break-even point for 2011 calculated above? Explain. (4)

**INFORMATION:**

**A. Production:**

Number of tracksuits produced last year	4 500 units
Number of tracksuits produced this year	4 200 units

**B. Raw material:**

	NUMBER OF METRES OF FABRIC	TOTAL COST
Opening stock	1 150 metres	R28 750
Purchases	17 920 metres	R456 960
Raw materials issued to factory for production	16 120 metres	R403 000
Closing stock	2 950 metres	R82 710
<b>Usage:</b> Miriam has done a study of the manufacturing process and discovered that they need 3,6 metres of fabric to manufacture one tracksuit.		



C. Miriam employs the following individuals:

Details	Number of employees	Total cost of employment, including benefits for the year	Overtime (year)	
			Hours	Rate per hour
Employees in the production process	5	R65 000 per employee	180 hours (each employee)	R70
Factory foreman	1	R125 000	-	-
Salesperson	1	R72 000	-	-

D. Analysis of total costs and unit costs:

	2011	2011	2010
	Total	Per unit	Per unit
Selling price	R1 470 000	R350,00	R350,00
<b>Variable costs:</b>	R892 500	R212,50	R184,60
Direct material cost	?	?	R63,30
Direct labour cost	?	?	R82,20
Selling and distribution cost	?	?	R39,10
<b>Fixed costs:</b>	R 317 100	R75,50	R73,54
Factory overhead cost	?	R53,50	R53,04
Administration cost	?	R22,00	R20,50

**QUESTION 3: COMPANY REPORTING**

**(80 marks; 45 minutes)**

**3.1 CONCEPTS**

Indicate whether the following statements are TRUE or FALSE:

- 3.1.1 Shareholders' earnings are equal to net profit before tax. (2)
- 3.1.2 Net current assets are also referred to as net working capital. (2)
- 3.1.3 A company is a legal entity and therefore its financial affairs are independent of the financial affairs of the shareholders. (2)
- 3.1.4 The independent auditors are responsible for setting up internal control measures of a company. (2)

**3.2 INCOME STATEMENT AND FIXED ASSETS**

You are provided with information relating to Prime Limited for the year ended 28 February 2012.

**REQUIRED:**

- 3.2.1 Prepare the Income Statement for the year ended 28 February 2012. (46)
- 3.2.2 Complete the Fixed Asset Note on 28 February 2012. (16)

**INFORMATION:**

1. **Figures extracted from the Pre-adjustment Trial Balance on 28 February 2012**

Ordinary share capital (R10 per share)	3 200 000
Fixed deposit	280 000
Vehicles	780 000
Equipment	350 000
Accumulated depreciation on vehicles	468 000
Accumulated depreciation on equipment	105 000
Trading stock	325 000
Debtors' control	65 000
Provision for bad debts	3 700
Mortgage loan from Quick Bank (12% p.a.)	440 000
Sales	2 900 000
Debtors' allowances	18 500
Cost of sales	1 650 000
Rent income	200 700
Interest on mortgage loan	126 000
Directors' fees	315 000
Audit fees	30 000
Salaries and wages	372 000
Consumable stores	62 500
Bank charges	7 200
Sundry expenses	30 000
Bad debts	1 500

2. **ADJUSTMENTS AND ADDITIONAL INFORMATION**

- A. Trading stock on hand according to a physical stocktaking on 28 February 2012 amounted to R318 500.
- B. The stocktaking also revealed that the value of consumable stores used was R60 000.
- C. The following entries appeared on the February Bank Statement but had not yet been recorded in the books of the company:
  - Bank charges, R3 600
  - A direct deposit by a debtor which had been written off as a bad debt in the previous financial year, R1 900
- D. The account of H Howard, a debtor, must be written off as irrecoverable, R1 000.
- E. Provision for bad debts must be adjusted to R3 200.
- F. The interest on the loan for February 2012 has not yet been entered and no payment for February has been made. Interest is capitalised.
- G. The details of an employee, T Shube, who had been employed on 1 February 2012, was omitted from the Salaries Journal for February. The details of his salary were as follows:

Gross Salary	Deductions			Contributions	
	PAYE	Pension Fund	UIF	Pension Fund	UIF
10 500	1 890	840	160	420	80

**NOTE:** All contributions are recorded as part of salaries and wages.

- H. A vehicle was sold on 31 December 2011 for R95 500. The details from the fixed asset register were:
  - Cost price, R180 000
  - Accumulated depreciation at the beginning of the financial year, R72 000
  - Depreciation rate at 20% p.a. on cost
 This sale has not been recorded.
- I. Provide for depreciation as follows:
  - On vehicles at 20% p.a. on cost
  - On equipment at 15% p.a. on the diminishing balance method
 New equipment for R32 000 was purchased on 1 September 2011. This purchase has not been recorded.
- J. The rent income was increased by R900 per month from 1 November 2011. The tenant has not yet paid the rent for February 2012.
- K. Income tax is calculated at 30% of the net profit.

**3.3 AUDIT REPORT:**

- 3.3.1 Explain what the role of the independent auditor is. (2)
- 3.3.2 Name TWO persons other than the shareholders who would be interested in the audit report and give a reason for their interest. (6)
- 3.3.3 Explain why it is important for an independent auditor to belong to a professional body like SAICA. (2)

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**QUESTION 4: FINANCIAL STATEMENTS OF A COMPANY (60 marks; 40 minutes)**

You are provided with information relating to Ambrosio Limited for the year ended 31 December 2011.

**REQUIRED:**

- 4.1 Prepare the Appropriation Account of Ambrosio Ltd on 31 December 2011. (13)
- 4.2 Refer to the incomplete Cash Flow Statement provided in Information 8. Calculate only the missing figures indicated by **(a)** to **(e)** in the Cash Flow Statement of Ambrosio Ltd on 31 December 2011. The other missing figures are NOT required. (15)
- 4.3 Calculate the following financial indicators on 31 December 2011:
  - 4.3.1 % operating expenses on sales (3)
  - 4.3.2 Solvency ratio (4)
  - 4.3.3 Debt-equity ratio (3)
- 4.4 Comment on the operating efficiency of the company for the year ended 31 December 2011. Quote TWO financial indicators (actual ratios or percentages) relating to the Income Statement to support your comments. (6)
- 4.5 Would the shareholders be happy with the returns, earnings and dividends for the year ended 31 December 2011? Explain. Quote THREE financial indicators (actual ratios or percentages) or figures to support your comments. (12)
- 4.6 The Chief Executive Officer (CEO) feels that it would be a good idea to increase the loans next year. Quote TWO financial indicators (actual ratios or percentages) to support his opinion. (4)

**INFORMATION:**

**1. Extract from Income Statement for the year ended 31 December 2011**

Sales	9 900 000
Operating expenses for the year	2 475 000
Operating income for the year	3 597 000
Depreciation on equipment	99 000
Depreciation on vehicles	115 500
Interest expense	148 500
Net profit before tax	?
Income tax	916 550

2. **Balance Sheet on 31 December 2011**

	2011	2010
<b>ASSETS</b>		
Tangible/Fixed assets	5 953 000	5 692 500
Financial assets	?	?
Inventories	660 000	?
Trade and other receivables	?	681 000
Cash and cash equivalents	?	-
<b>TOTAL ASSETS</b>	<b>8 031 000</b>	<b>7 301 250</b>
<b>EQUITY AND LIABILITIES</b>		
Ordinary shareholders' equity	6 673 000	5 148 000
Ordinary share capital	5 478 000	4 620 000
Retained income	1 195 000	528 000
Non-current liabilities (Mortgage loan: Viva Bank (14% p.a.))	600 000	1 039 500
Trade and other payables	758 000	915 750
Bank overdraft	-	198 000
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>8 031 000</b>	<b>7 301 250</b>

3. **Shares issued:**

2 310 000 ordinary shares on 1 January 2011	R4 620 000
390 000 ordinary shares issued on 1 January 2011	858 000
2 700 000 ordinary shares on 31 December 2011	<u>R5 478 000</u>

4. **Dividends:**

New shares were issued at the beginning of the financial year.

The directors declared dividends as follows:

- Interim dividends of 33 cents
- Final dividends of 20 cents

(Point 5: See next page.)

5. **Tangible/Fixed assets:**

	<b>2011</b>	<b>2010</b>
Land and buildings	4 950 000	4 537 500
Equipment at carrying value	495 000	429 000
Vehicles at carrying value	508 000	726 000

**The following changes took place in terms of tangible/fixed assets:**

- Vehicles were sold at carrying value during the year. These have been correctly recorded. The cost price of these vehicles was R350 000 and the accumulated depreciation was R247 500 at the date of disposal.
- New equipment was purchased during the year.
- Land and buildings were bought during the year.

6. **Trade and other payables include the following:**

	<b>2011</b>	<b>2010</b>
Trade creditors	?	397 650
Shareholders for dividends	540 000	485 100
SARS (Income tax)	?	33 000
	<b>758 000</b>	<b>915 750</b>

7. **FINANCIAL INDICATORS:**

The following financial indicators were calculated for the past two years:

	<b>2011</b>	<b>2010</b>
Operating expenses on sales	?	18%
Operating profit on sales	11,3%	14%
Net profit after tax on sales	21,3%	26,8%
Debt-equity ratio	?	0,2 : 1
Return on average shareholders' equity	35,5%	37%
Earnings per share	78 cents	85 cents
Dividends per share	53 cents	60 cents
Return on capital employed	47,0%	44,2%
Solvency ratio	?	3,4 : 1
Current ratio	1,7 : 1	1,3 : 1
Acid-test ratio	1,1 : 1	0,6 : 1



8.

<b>CASH FLOW STATEMENT ON 31 DECEMBER 2011</b>	
<b>Cash effects of operating activities</b>	<b>542 250</b>
Cash generated from operations	?
Interest paid	(148 500)
Dividends paid	(a)
Income tax paid	?
<b>Cash effects of investing activities</b>	<b>(631 750)</b>
Purchase of fixed assets	(b)
Proceeds of sale of fixed assets	(c)
Change in financial assets	?
<b>Cash effects of financing activities</b>	<b>385 500</b>
Proceeds of issue of shares	825 000
Repayment of long-term loan	(439 500)
<b>Net change in cash equivalents</b>	<b>(d)</b>
<b>Cash equivalents – beginning of year</b>	<b>(198 000)</b>
<b>Cash equivalents – end of year</b>	<b>(e)</b>

**QUESTION 5: CASH BUDGET AND BUSINESS ETHICS (45 marks; 25 minutes)**

**5.1 FEETFIT SHOE WHOLESALERS**

You are provided with an incomplete Cash Budget which had been prepared for the three months ended 28 February 2012. This business is owned by John Smith.

**REQUIRED:**

- 5.1.1 Calculate the figures indicated by A–E in the Cash Budget. (5)
- 5.1.2 The entertainment expenses were increased by 15% with effect from 1 January 2012. Calculate the entertainment expenses for January 2012. (3)
- 5.1.3 The rent income increased from 1 January 2012. Calculate the % increase in the rent income for January 2012. (3)
- 5.1.4 All debtors pay after 30 days less 5% discount. Calculate the expected receipts from debtors for January 2012. (6)
- 5.1.5 All stock sold during the month is replaced in the same month. The mark-up on goods purchased is 50% on cost price. Calculate the expected payments for the purchase of stock for February 2012. (5)
- 5.1.6 As internal auditor, you discover that the actual entertainment expenses for December 2011 amounted to R35 000. Further investigations revealed that the owner went on a business trip during December. His family accompanied him and part of their expenses was included in the R35 000. State TWO points that should be included in the internal auditors' report to John Smith. (4)
- 5.1.7 According to an article in the local newspaper, allegations are made that Feetfit Shoe Wholesalers are polluting the area by dumping their waste in a nearby field.
  - Explain how the owner would react to this article. (2)
  - If the allegations are true, how should the owner address the problem? (2)
  - This could affect the Cash Budget in several ways in future. Explain why the owner, John Smith, should be concerned about this. (3)

**INFORMATION:**

<b>Cash Budget</b>	<b>2011 December</b>	<b>2012 January</b>	<b>2012 February</b>
<b>EXPECTED RECEIPTS</b>			
Cash sales (80% of total sales)	432 000	420 000	360 000
Collections from debtors	109 250	?	99 750
Rent income	9 000	9 810	9 810
Asset disposal	?		
Capital			?
Interest on fixed deposit		?	?
	<b>625 000</b>	<b>580 000</b>	<b>475 000</b>
<b>EXPECTED PAYMENTS</b>			
Purchases of stock (all for cash)	360 000	350 000	?
Entertainment expenses	10 000	?	?
Salaries and wages	55 000	55 000	?
Telephone	?	?	?
Drawings	15 000	8 000	8 000
Repayment of loan	10 000		
Interest on loan	250		
Fixed deposit		60 000	
	<b>573 000</b>	<b>625 000</b>	<b>637 000</b>
Cash surplus/shortage	52 000	(45 000)	<b>C</b>
Cash at the beginning of the month	43 000	<b>A</b>	<b>D</b>
Cash at the end of the month	<b>95 000</b>	<b>B</b>	<b>E</b>

## 5.2 PROBLEM-SOLVING

Feetfit Shoe Wholesalers sells their products to Shoe Connect Stores owned by Philip Frame. Philip has THREE different branches that are managed by Alfred, Temba and Katy.

He is concerned that the branches are not running effectively and he provides you with the following figures for the month of February 2012.

### REQUIRED:

Philip notices that the sales for the three branches are as follows:

<b>BRANCH NO. 1 (ALFRED)</b>	<b>BRANCH NO. 2 (TEMBA)</b>	<b>BRANCH NO. 3 (KATY)</b>
R270 000	R360 000	R170 000

Apart from the differences in sales, identify ONE problem in relation to each branch. Quote figures to support the problem identified. In each case, offer Philip advice on how to solve the problem.

(12)

### INFORMATION:

	<b>BRANCH NO. 1 (ALFRED)</b>	<b>BRANCH NO. 2 (TEMBA)</b>	<b>BRANCH NO. 3 (KATY)</b>
Returns from customers for the month	R28 000	R36 000	R34 000
Advertising	R10 000	R10 000	R5 000
Period of stock on hand	60 days	120 days	20 days
Rent expense for the month (dependant on size of shop)	R40 000	R20 000	R20 000
Number of shop assistants employed	7	6	4
Business hours per day	10	8	10
Days worked per week	Monday to Sunday	Monday to Friday	Monday to Sunday

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**QUESTION 6: DEBTORS' RECONCILIATION AND INTERNAL CONTROL**  
**(30 marks; 20 minutes)**

Crystal Traders sells glassware for cash and on credit. Although their credit terms are 60 days, they budget on the expectation that 80% of debtors will meet these terms.

**REQUIRED:**

Study the information provided and answer the questions that follow.

- 6.1 Explain why the Debtors' Control Account should correspond with the Debtors' List. (2)
- 6.2 Explain TWO processes the bookkeeper should follow if he/she discovers a difference between the Debtors' Control Account and the Debtors' List from the Debtors' Ledger. (4)
- 6.3 Calculate the following:
- 6.3.1 The correct closing balance of the Debtors' Control Account on 31 March 2011 (5)
- 6.3.2 The correct amounts owing by the following debtors of Crystal Traders: (12)
- R Jansen
  - S Wonder
  - P Collins
- 6.4 At the end of February, the debtors' age analysis reflected the following:

TOTAL	CURRENT	30–60 DAYS	61–90 DAYS	MORE THAN 90 DAYS
R201 200	R35 300	R22 800	R78 000	R65 100

- 6.4.1 Is Crystal Traders controlling their debtors effectively? Explain, quoting figures to support your answer. (3)
- 6.4.2 Explain TWO measures a business can introduce to improve the collection of funds from debtors. (4)

**INFORMATION:**

- Balance of Debtors' Control Account on 31 March 2011, R200 000
- Balances per Debtors' Ledger on 31 March 2011:

M Carey	R64 500
R Jansen	R41 200
S Wonder	R23 000
C Dion	R51 500
P Collins	R7 900
<b>TOTAL</b>	<b>R188 100</b>

3. The following errors and omissions were discovered and must be corrected:
- A. The Debtors' Journal has been overcast by R2 600.
  - B. An invoice issued to S Wonder for R1 800 had not yet been recorded in the books of Crystal Traders.
  - C. Stock sold on credit to P Collins was incorrectly charged to the account of R Jansen, R8 300.
  - D. An invoice issued to P Collins for R6 000 had been posted to the wrong side of his account.
  - E. A cheque of R13 500, originally received from R Jansen in settlement of an invoice of R15 000, was returned by the bank due to insufficient funds. No entries have yet been made.
  - F. Goods sold on credit to S Wonder for R5 800 were correctly recorded in the Debtors' Journal but incorrectly posted as R8 500 to S Wonder's account in the Debtors' Ledger.

30

**TOTAL: 300**