



LIMPOPO
PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

DEPARTMENT OF
EDUCATION

CAPRICORN SOUTH DISTRICT

**NATIONAL SENIOR
CERTIFICATE**

GRADE 10

QUESTION PAPER

ACCOUNTING

Stanmorephysics.com
TERM 2 SBA TASK 3

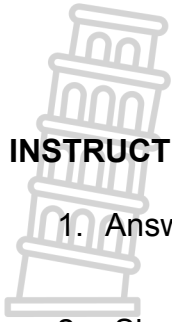
DATE OF ADMINISTRATION: 13 May 2024

MARKS : 50

DURATION : 90 MINUTES



This question paper consists of 07 pages including this cover page



INSTRUCTIONS AND INFORMATION

1. Answer ALL the questions in the specially designed answer book.
2. Show workings in order to achieve part marks.
3. Non-programmable calculators may be used.

QUESTION	TOPIC	MARKS
1	Subsidiary journals and General journal	50
TOTAL		50



QUESTION 1: SUBSIDIARY JOURNALS AND GENERAL JOURNAL (50 MARKS)

You are provided with various source documents of **MAKRO Traders** for **SEPTEMBER 2023**. The business is selling furniture and electrical equipments and is situated at 44 Main Road Hilton 3245. The business sells goods at **25%** on cost price and N Nelson is the bookkeeper of the business.


Use the **information** to complete the following subsidiary journals and **close them off at the end of September 2023**

- Cash Receipts Journal (15)
- Cash Payment journal (07)
- Creditors Journal (05)
- Creditors Allowance Journal (03)
- Debtors Journal (08)
- Debtors Allowance Journal (04)
- General Journal (08)

INFORMATION

ORIGINAL INVOICE		No 697	
To : Makro Traders44 Main Road Hilton 3245		78 Ring Crescent	
		Hilton 3245	
		16 September 2023	
Brought from : Tshefu Distributors			
Quantity	Description	Price	Amount
20	Heaters	R144	2 880
20	Toasters	R56	1 120
10	Microwave ovens	R 1920	19 200
05	Packing Materials	R 484	2 420
			?

ORIGINAL INVOICE		No.844	
To: Makro Traders 44 Main Road Hilton 3245		108 Bird street	
		Hilton	
		3245	
		25 September 2023	
Daily Post			
Advertising Campaign			2 160

ORIGINAL INVOICE			
 To: Makro Traders 44 Main Road Hilton 3245		No.688 34 Colley Avenue Hilton 3245 30 September 2023	
		Bought from: NDUNA WHOLESALERS	
Quantity	Description	Price	Amount
2	Lounge suite	R6 080	R12 160
1	Laptop Computer for office use	R9 620	R 9 620
			R21 780

CREDIT INVOICES ISSUED

DUPLICATE INVOICE			
TO : M Khan 160 Second Avenue Hilton 3245		No 512 44 Main Road Hilton 3245 09 September 2023	
		Bought from : MAKRO FURNITURES	
Quantity	Description	Price	Amount
1	Lounge Suite	R 7600	7 600
2	Mattresses	R 1 250	2 500
			10 100



DUPLICATE INVOICE

No 513
 44 Main Road
 Hilton 3245
 15 September 2023

TO : J Patedi
 78 Grace Crescent
 Hilton 3245

Bought From : **MAKRO FURNISHERS**

Quantity	Description	Price	Amount
1	Lounge suite	R 7 600	7600
1	Bedroom suite	R 9 000	9 000
1	Fridge	R 3 625	3 625
2	Television sets	R 3 600	7 200
			?

DUPLICATE INVOICE

No 514
 44 Main Road
 Hilton 3245
 30 September 2023

To : M Khan
 160 Second Avenue
 Hilton 3245

Bought from : **Makro TRADERS**

Quantity	Description	Price	Amount
1	Sofa	R 2 400	2 400

DUPLICATE INVOICE

No 515
 44 Main Road
 Hilton 3245
 30 September 2023

To : J Patedi
 78 Grace Crescent
 Hilton 3245

Bought from : **Makro TRADERS**

Quantity	Description	Price	Amount
3	Stools	R 500	15 00
1	Vacuum Cleaner	R 790	790
			2 290

CREDIT NOTE			
No 75		44 Main Road Hilton 3245 16 September 2023	
To : J Patedi 78 Grace Crescent Hilton 3245		Credited by Makro TRADERS	
Quantity	Description	Price	Amount
1	Television Set	3600	3600

CREDIT NOTE			
NO ;77		44 Main Road Hilton 3245 25 September 2023	
TO ; M Khan 160 Second Avenue Hilton 3245		Credited by Makro TRADERS	
Quantity	Description	Price	Amount
1	Mattress	R 1250	1 250

DEBIT NOTE			
No; 63		44 Main Road Hilton 3245 28 September 2023	
To ; Daily Post 108 Bed Street Hilton 3245		Debited by Makro TRADERS	
Quantity	Description	Price	Amount
	Advertising campaign not according to agreement	R510	510

RECEIPT	
Received from : J Patedi	No 782 1 September 2020
For : Payment on account (discount allowed R 147.00)	
The amount of two thousands and seven hundred and ninety Three	R 2 793.00
Cash	For: MAKRO Furnitures

RECEIPT	No 785
Received from: P Mohammed	09 September 2020
For: Payment on account written off two months ago	R 456
The amount of Four hundred and fifty-six rand cash	For Makro Traders

RECEIPT	No 786
Received from Fin Bank	15 September 2020
For: Loan	
The amount of: Sixty thousand rand	R 60 000
Cash	For Makro Traders

RECEIPT	No 787
Received from: N Palm	30 September 2020
For: Rent income	
The amount of: Five hundred and ten Cash	R 510
	For: Makro Traders

CASH REGISTER ROLL	CASH REGISTER ROLL
1 September 2023	30 September 2023
Total cash sales R 4800	Total cash sales R 8 172

JOURNAL VOUCHER :NELLY TRADERS		JOURNAL VOUCHER : NELLY TRADERS	
Date	20 September 2023	Date	30 September 2023
Details	Owner took goods selling price R 1875 for own use	Details	M Khan must be charged with R68 interest on overdue account
Authorised	A Mabona	Authorised	A Mabona

JOURNAL VOUCHER: NELLY TRADERS	
Date	30 September 2023
Details	The balance of N Nakedi account R756 must be written off as bad debts
Authorised	A Mabona

Transactions during 30 September 2023

- 1 Paid Municipality R 480 for rates and taxes using EFT
- 2 Transferred R 2 400 to Mica Stores in settlement of the business account
- 4 Bought trading stock from Jumbo Wholesalers R 8500 and paid by EFT
- 25 Paid N Nonosi R3 500 using the EFT for his weekly wages
- 29 Transferred R236 to Pakco Stationers for office stationery

