



KWAZULU-NATAL PROVINCE

EDUCATION
REPUBLIC OF SOUTH AFRICA

NATIONAL SENIOR CERTIFICATE

GRADE 11

ACCOUNTING – PAPER 2

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JUNE 2024

COMMON TEST

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MARKS: 150

TIME : 2 hours

N.B. This paper consists of 10 pages and
an answer booklet of 9 pages.

INSTRUCTIONS AND INFORMATION

Read the following instructions and be sure to follow them carefully:

1. This question paper consists of 10 pages.
2. A special **ANSWER BOOK** consisting of 9 pages is provided in which to answer all the questions.
3. Answer **ALL** the questions.
4. **Workings must be shown in brackets in order to earn part marks.**
5. Non-programmable calculators may be used.
6. You may use dark pencil or black / blue pen to answer the questions.
7. Marks will be deducted for missing details and foreign entries.
8. Use the information in the table below as a guide when answering the question paper:

Question 1: 46 Marks, 37 Minutes	
The topic of this question is:	Content:
Bank Reconciliation	<ul style="list-style-type: none"> • Terms and concepts • Bank Overdraft • Cash Journals, Bank account and Bank Reconciliation Statement
Question 2: 53 Marks, 42 Minutes	
The topic of this question is:	Content:
Fixed Assets	<ul style="list-style-type: none"> • General Ledger • General Journal • Fixed asset note to the Financial Statements
Question 3: 51 Marks, 41 Minutes	
The topic of this question is:	Content:
Creditors Ledger and Reconciliation	<ul style="list-style-type: none"> • Creditors Ledger • Creditors Reconciliation

QUESTION 1 (46 MARKS, 37 MINUTES)**BANK RECONCILIATION**

You are provided with information for RR Traders for February 2024. This business has a bank account with ABC Bank, that is received via email each month.

REQUIRED:

- 1.1 Match the term in Column A with the correct description in Column B. Write only (5)
the correct letter in the space provided in the answer book. e.g. 1.1.1 G

	Column A Term		Column B Description
1.1.1	Debit Order	A	Paid when money is deposited into the bank account.
1.1.2	Stop Order	B	A special type of bank account that permits the account holder to make frequent deposits, but the bank needs to be given a notice before money can be withdrawn from the account.
1.1.3	Cash Deposit fee	C	When the account holder instructs the bank to make a series of future-dated repeat payments on their behalf
1.1.4	Debit card levy	D	A commitment between the account holder and a third party to deduct an agreed upon amount of money out of the bank account every month in order to pay for a service or to repay a loan.
1.1.5	32 day account	E	Paid monthly to permit the account holder to use his card to pay for transactions.

1.2 Refer to information A

At the end of January 2024, the business had overdrawn their bank account by R43 700.

- 1.2.1 Explain ONE advantage of having access to a bank overdraft. (2)
- 1.2.2 Explain ONE disadvantage of making use of an overdraft, compared to a loan (2)

1.3 Use the information provided below to complete the following for February 2024:

1.3.1 Cash Receipts Journal

(9)

1.3.2 Cash Payments Journal

(15)

1.4 Calculate the bank balance on 29 February 2024. State whether the balance is favourable or unfavourable.

(5)

1.5 Prepare the Bank Reconciliation Statement on 29 February 2024.

(8)

INFORMATION:

A Extract from the Bank Reconciliation Statement on 31 January 2024:

	R
Outstanding deposit	57 800
Outstanding EFT: 294	17 280
295	17 805
Unfavourable Balance per bank account	43 700

B The following provisional totals were extracted from the Cash Journals before the Bank Reconciliation process was completed:

	R
Cash Receipts Journal	230 150
Cash Payments Journal	197 760

C The following items were included on the Bank Statement from ABC Bank, but were not recorded in the businesses records:

- An outstanding deposit for R57 800, dated 29 January 2024.
- EFT 294 for R17 280
- R12 700. This was for debit card payments received from account holders in settlement of the amounts owed to RR Traders.
- An electronic payment of R4 500, to the Msunduzi Municipality for the businesses water and electricity account.
- Service fees R300
- Credit card levies R1 016

- Interest on overdraft R532
- A direct deposit of R6 000, by "The Toy Shop" for their monthly rental for March 2024.
- A payment of R8 500 to Protea Hotel made on the business debit card. This transaction was made by the owner to pay for accommodation for him and his wife for their anniversary.
- An EFT payment to The Service Station, a creditor, for R5 600 to settle the business petrol account.

D The following items appeared only in the Cash Journals and not on the Bank Statement for February 2024:

- A cash deposit for R30 450. This was from cash takings for the week.
- EFT No. 320 for R25 700. This was made to the owners personal bank account to cover his personal expenses.

E The following differences were noted between the Bank Reconciliation Statement for January 2024, the Cash Journals for February 2024 and the Bank Statement for February 2024:

- EFT 295 dated 30 January 2024, made to DC Suppliers for inventory, appeared correctly on the Bank Statement as R17 508. The amount in the businesses records was incorrect.
- A deposit for R9 800 wrongly appeared in the bank statement. An investigation revealed that it was meant to be deposited in the to account of RR Stores. The bank will rectify this entry on 1 March 2024.

F The balance on the Bank Statement from ABC Bank on 29 February 2024 was R?.

QUESTION 2 (53 MARKS, 42 MINUTES)**FIXED ASSETS**

The information below relates to ZT Traders for the financial year ended 29 February 2024.

REQUIRED:

- 2.1 Complete the following accounts in the General Ledger for the year ended 29 February 2024:
- 2.1.1 Equipment (12)
- 2.1.2 Asset Disposal (13)
- 2.2 Show how the entry the depreciation on equipment will be recorded in the General Journal on 29 February 2024, the end of the financial year. (6)
- 2.3 Complete the **vehicle** column in the fixed / tangible asset note to the Statement of Financial Position, for the year ended 29 February 2024. Use the space provided to show calculations for part marks. (22)

INFORMATION**A** Extract from the financial records

	28 February 2024	1 March 2023
Equipment	300 000	?
Accumulated Depreciation on Equipment	?	65 000
Vehicles	?	500 000
Accumulated Depreciation on Vehicles	?	244 000

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B Equipment

- Depreciation on Equipment is provided at 15% p.a. on cost.
- Additional equipment costing R50 000 was purchased on credit on 31 April 2023. This transaction was correctly recorded.
- Equipment with a cost price of R19 600 was sold for R6 000 cash on 1 November 2023. The accumulated depreciation on this sold equipment on 1 March 2023 was R10 200. This entry was correctly recorded in the Equipment account, but no other entries were made.

C Vehicles

- All vehicles are depreciated at 20% pa. according to the diminishing balance method of depreciation.
- A vehicle was sold on 1 December 2023. The details are recorded as follows:
 - Cost price, R196 000
 - Accumulated Depreciation on 1 March 2023, R84 000
 - Selling price, R90 000
- A new vehicle was purchased on 1 February 2024 for R270 000.

QUESTION 3 (51 MARKS, 41 MINUTES)**CREDITORS LEDGER AND RECONCILIATION****3.1 CREDITORS LEDGER****REQUIRED:**

- 3.1.1 Refer to the transactions provided below and draw up the account of WW Wholesalers in the Creditors Ledger of Sanele Stores for April 2024. (20)

TRANSACTIONS

- 1 Sanele Stores owed R5 770 to WW Wholesalers at the beginning of April 2024.
- 5 Invoice number 78 for R3 600 was received from WW Wholesalers for inventory purchased on account.
- 6 One box of inventory, valued at R500, was returned to WW Wholesalers as it was not suitable for resale. Issued debit note number. 67
- 13 Sanele Stores made an electronic payment in favor of WW Wholesalers (EFT number 121) for R5 000 in full settlement of the amount owed to WW Wholesalers on 1 April 2024.
- 18 Purchased 20 pairs of shoes for R200 per pair from WW Wholesalers. Sanele Stores received invoice number 113. These shoes are to be given to the staff as part of their uniform.
- 23 Sanele Stores issued debit note number 72 to WW Wholesalers as the business only received 19 of the 20 pairs of shoes that were ordered on 18 April.
- 26 Invoice number 126 was received from WW Wholesalers for inventory purchased. The total of this invoice amounted to R5 500, before the trade discount of 10% was granted by WW Wholesalers.
- 31 When performing the creditors reconciliation, the bookkeeper noticed that an error was made on invoice 78 (refer to 5 April). The total of the invoice should have been R3 550 and not R3 600, as printed on the Invoice. WW Wholesalers was informed of the error and have agreed to rectify it on the next statement. An entry was made in the General Journal of Sanele Stores to amend the Creditors Ledger (J/V 12).

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3.2 CREDITORS RECONCILIATION

MJ Traders both sells and repairs electrical appliances for which they charge a fee. Their main supplier of the components needed for the repair work they complete is BB Spares.

The statement received from BB Spares on for April 2024 reflects that MJ Traders owe R29 100. According to the creditors ledger in the books of MJ Traders, an amount of R31 170 is owed to BB Spares.

REQUIRED:

3.2.1 REFER TO INFORMATION A

Show how this transaction would have been recorded in the General Journal of MJ Traders. (7)

- 3.2.2 Reconcile the statement received from BB Spares with the account for BB Spares in the creditors ledger of MJ Traders by completing the table provided in your answer book. Ensure that you indicate the amount as well as a + for increase and a – for decrease. (18)

3.2.3 Refer to information G

An investigation revealed that Joe, an employee ordered these spares for personal use. Joe ordered these spares, signed the delivery note and used them to fix appliances privately, in his spare time, to earn an extra income. He had planned to reimburse the business at the end of the month when he got paid his salary.

The owner has permitted employees before to order spares for personal use. This was allowed to fix their personal appliances at cost. Nevertheless the owner insisted that he should be informed of the purchase before it is made so that he can ensure that the business is reimbursed.

- 3.2.3.1 Explain why the owner should be concerned about this employee fixing appliances privately, in his own time. (2)
- 3.2.3.2 Suggest ONE action that the business should take against this employee. (2)
- 3.2.3.3 Mention ONE internal control procedure that should be implemented to prevent this from occurring in the future. (2)

INFORMATION

The following differences were noted between the Statement from BB Spares and the account in the Creditors Ledger of MJ traders

- A** A debit balance of R1 470 for services rendered was transferred from the account of BB Spares in the Debtors Ledger of MJ Traders to the account of BB Spares in the Creditors Ledger. This transaction was not recorded on the Statement from BB Spares. They have agreed to implement this in their records and reflect this on the next statement.
- B** MJ Traders settled the amount owed from March 2024 within the 30-day limit. According to MJ Traders calculations, this entitled them to an early settlement discount of R1 250. No discount was reflected on the statement from BB Spares. Upon investigation, BB Spares agreed to grant an early settlement discount of R925. This will be reflected on the May 2024 statement.
- C** MJ Traders purchased trading stock on credit from BB Spares for R6 250. As the per statement, a trade discount of 4% was given by BB Spares on this transaction. MJ Traders was not aware of the trade discount.
- D** An invoice for R8 750 received from BB Spares was recorded correctly in the Creditors Ledger of MJ Traders. The Statement of account reflected the incorrect amount of R7 850.
- E** BB Spares recorded a credit note of R1 075 on the Statement of account in error. This was for goods returned by another customer, JM Stores.
- F** An EFT payment made to BB Spares reflected correctly as R2 450 on the Statement of account. MJ Traders incorrectly posted this as an invoice of R2 540.
- G** The Statement of account showed an invoice for goods purchased, R2 425. This transaction was not recorded in the books of MJ Traders. BB Spares has the order form as well as the delivery note to prove that the spares were ordered, delivered to and accepted by MJ Traders.
- H** An EFT payment of R5 100, made MJ Traders to BB Spares on 31 April 2024 was not recorded in the Creditors Ledger Account. It was also not reflected on the Statement of account.

TOTAL MARKS**150****51**



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ACCOUNTING – PAPER 2

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ANSWER BOOK

JUNE 2024

COMMON TEST

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MARKS : 150

TIME : 2 hours

Name: _____ **Grade:** _____

Question	Topic	Learners Mark	Moderators Mark
1	Bank Reconciliation		
2	Fixed Assets		
3	Creditors Ledger and Reconciliation		

N.B. This answer book consists of 9 pages.

QUESTION 1 (46 MARKS, 37 MINUTES)**BANK RECONCILIATION**

1.1	1.1.1	
	1.1.2	
	1.1.3	
	1.1.4	
	1.1.5	

5

1.2 Refer to information A

At the end of January 2024, the business had overdrawn their bank account by R43 700.

1.2.1 Explain ONE advantage of having access to a bank overdraft.

2

1.2.2 Explain ONE disadvantage of making use of an overdraft, compared to a loan

2

9

CPJ2

	15

favourable or unfavourable:

1.5 Bank Reconciliation Statement for 29 February 2024.

	Debit	Credit

8



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46

QUESTION 2 (53 MARKS, 42 MINUTES)**FIXED ASSETS**

2.1

Equipment

12

Asset Disposal

13

2.2 General Journal on 29 February 2024.

Doc	Day	Details	Fol	DR	CR

6

2.3 Fixed / tangible asset note to the Statement of Financial Position, for the year ended 29 February 2024.

	Vehicles	Calculations
Carrying Value at the begging of the year		
Cost Price		
Accumulated Deprecation		
Movements		
Additions at cost		
Disposals at carrying value		
Depreciation		
Carrying Value at the end of the year		
Cost Price		
Accumulated Deprecation		

22

QUESTION 3 (51 MARKS, 41 MINUTES)

CREDITORS LEDGER AND RECONCILIATION

3.1 CREDITORS LEDGER

**Creditors Ledger of Sanele Stores
WW Wholesalers**

CL4

[illegible]

20

3.2 CREDITORS RECONCILIATION**3.2.1 REFER TO INFORMATION A**

Show how this transaction would have been recorded in the General Journal of MJ Traders.

Doc	Day	Details	DR	CR	Debtors Control		Creditors Control	
					DR	CR	DR	CR

7

- 3.2.2 Reconcile the statement received from BB Spares with the account for BB Spares in the creditors ledger of MJ Traders by completing the table provided in your answer book. Ensure that you indicate the amount as well as a + for increase and a – for decrease.

No.	Statement received from BB Spares	Creditors Ledger in the books of MJ Traders
BAL		
A		
B		
C		
D		
E		
F		
G		
H		
TOTAL		


18

3.2.3 Refer to information G

3.2.3.1 Explain why the owner should be concerned about this employee fixing appliances privately, in his own time.

2

3.2.3.2 Suggest ONE action that the business should take against this employee.



2

3.2.3.3 Mention ONE internal control procedure that should be implemented to prevent this from occurring in the future.

2

51

TOTAL MARKS

150



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ACCOUNTING – PAPER 2

MARKING MEMORANDUM

JUNE 2024

COMMON TEST

MARKS : 150

MARKING PRINCIPLES:

1. Penalties for foreign items are applied only if the candidate is not losing marks elsewhere in the question for that item. No double penalty applied.
2. Penalties for placement or poor presentation (e.g. details) are applied only if the candidate is earning marks on the figures for that item.
3. Full marks for correct answer. If answer incorrect, mark the workings provided.
4. If a pre-adjustment figure is shown as the final figure, award one mark. Not the method mark for the answer. Note: if figures are stipulated in memo for components of workings, these do not carry the method for final answer.
5. Unless otherwise indicated, the positive or negative effect of any figure must be considered to award the mark. If no + or – sign or bracket is provided, assume that the figure is positive.
6. Where indicated, part-marks may be awarded to differentiate between differing qualities of answers from candidates.
7. Where penalties are applied, the marks for that section of the question cannot be a final negative.
8. Where method marks are awarded for operation, the marker must inspect the reasonableness of the answer before awarding the mark.
9. Operation' means 'Check operation'. 'One part correct' means 'Operation & one part correct'. Note: check operation must be +, -, x, ÷, or per candidates operation.
10. In awarding method marks, ensure that candidates do not get full marks for any item that is incorrect, indicate with a ☒. Note: do not award marks for workings if numerator and denominator are swapped-this also applies to ratios.
11. Be aware of candidates who provide valid alternatives beyond the marking guideline.
12. Codes: f=foreign item; p=placement.

This marking guideline consists of 9 pages.

QUESTION 1 (46 MARKS, 37 MINUTES)

BANK RECONCILIATION

1.1

1.1.1	D✓
1.1.2	C✓
1.1.3	A✓
1.1.4	E✓
1.1.5	B✓

(5)

1.2 Refer to information A

At the end of January 2024, the business had overdrawn their bank account by R43 700.

1.2.1 Explain ONE advantage of having access to a bank overdraft. Any one ✓✓ (2)

- An overdraft is flexible. You only borrow what is needed for the time period
- Interest is only paid for the time period that the bank account is in overdraft.
- Once a business has arranged an overdraft with the bank, it is able to use it whenever needed without further communication / approval from the bank,
- It's quick to arrange. There is not normally a charge for paying off the overdraft earlier than expected.
- **ANY LOGICAL ANSWER** (One mark for incomplete responses)

1.2.2 Explain ONE disadvantage of making use of an overdraft, compared to a loan (2)

- The interest rate on an overdraft is high compared to a loan. ✓✓
- **ANY LOGICAL ANSWER**

1.3 Cash Receipts Journal of RR Traders – February 2024 CRJ2 (9)

Doc	D	Details	Bank	Sundry Accounts	
				Amount	Details
	30	Total	230 150✓	230 150	
B/S		Cash	12 700✓	12 700	Debtors Control ✓
B/S		The Toy Shop	6 000✓	6 000	Rent income ✓
EFT		DC Suppliers	297✓✓	297	Trading Stock ✓
			249 147☑		

Cash Payments Journal of RR Traders – February 2024 CPJ2 (15)

Doc	D	Details	Bank	Sundry Accounts	
				Amount	Details
	30	Total	197 760✓	197 760	
EFT		Msunduzi Municipality	4 500✓	4 500	Water & electricity✓
B/S		ABC Bank	1 848✓☑	1 316✓	Bank charges ✓
				532✓	Interest on overdraft ✓
DC		Protea Hotel	8 500✓	8 500	Drawings ✓✓
EFT		The Service Station	5 600✓	5 600	Creditors Control ✓
			218 208☑		

Deduct a maximum 1 mark for all superfluous entries

1.4 Calculate the bank balance on 29 February 2024. State whether the balance is favourable or unfavourable. (5)

-43 700✓ + 249 147☑ – 218 208☑ (See 1.3 above)

Opening bal CRJ CJP

= - 12 761☑ Unfavourable☑

OR

43 700 – 249 147 + 218 208

Opening bal CRJ CJP

= 12 761 Unfavourable

OR

BANK ACCOUNT			
Total Receipts CRJ	249 147	Balance b/d	43 700
Balance c/d	<u>12 761</u>	Total Payments CPJ	<u>218 208</u>
	<u>261 908</u>		<u>261 908</u>
		Balance b/d	12 761
			(unfavourable)

1.5

(8)

Bank Reconciliation Statement for 29 February 2024.

	Debit	Credit
Balance according to Bank Statement	7 711 ✓ <input checked="" type="checkbox"/>	Balancing figure
Cr Outstanding deposit		30 450 ✓
Dr Outstanding EFT – 320	25 700 ✓	
Dr amount wrongly credited	9 800 ✓ ✓	
Balance on the bank account		12 761 <input checked="" type="checkbox"/> see 1.2
	43 211 <input checked="" type="checkbox"/>	43 211

☒ both totals equal

QUESTION 2 (53 MARKS, 42 MINUTES)

FIXED ASSETS

2.1

Equipment

(12)

2023 Mar	1	Balance	b/d	269 600 ✓✓	2023 Nov	1	Asset Disposal ✓	GJ	19 600 ✓✓
April	31	Creditors Control ✓	CJ	50 000 ✓✓	2024 Feb	28	Balance	c/d	300 000 ✓
				319 600			✓		319 600
2024 Mar	1	Balance	b/d	300 000 ✓					

Asset Disposal

(13)

2023 Nov	1	Equipment ✓	GJ	19 600 ✓	2023 Nov	1	Accumulated Depreciation: Equipment ✓ (10 200 ✓ + 1 960 ✓✓)	GJ	12 160 ✓
							Bank ✓	CRJ	6 000 ✓
							Loss on sale of Asset ✓	GJ	1 440 ✓✓
				19 600			✓		19 600

2.2 General Journal on 29 February 2024.

(6)

Doc	Day	Details	Fol	DR	CR
J/V 1	28	Depreciation ✓		45 710 ✓✓	
		Accumulated Depreciation on Equipment ✓			45 710 ✓
		Depreciation on equipment at 15% on cost ✓			

2.3 Fixed / tangible asset note to the Statement of Financial Position, for the year ended 29 February 2024. (22)

	Vehicles	Calculations
Carrying Value at the beginning of the year	256 000✓	
Cost Price	500 000✓	
Accumulated Deprecation	(244 000)✓	
Movements	124 700✓	
Additions at cost	270 000✓	
Disposals at carrying value	(95 200)✓*	196 000✓ – 84 000✓ – 16 800✓✓
Depreciation	(50 100)✓*	28 800✓✓ + 4 500✓✓ + 16 800✓
Carrying Value at the end of the year	380 700✓	
Cost Price	574 000✓*	500 000✓ + 270 000✓ – 196 000✓
Accumulated Deprecation	(193 300)✓	

* ✓ for one part of calculation correct

QUESTION 3 (51 MARKS, 41 MINUTES)**CREDITORS LEDGER AND RECONCILIATION****3.1 CREDITORS LEDGER**

Creditors Ledger of Sanele Stores
WW Wholesalers

CL4

			Fol	DR	CR	Balance
2024 April	1	Balance	b/d			5 770✓
	5	Invoice no 78	CJ		3 600✓	9 370✓
	6	Debit Note no 67	CAJ	500✓		8 870✓
	13	EFT no 121	CPJ	5 000✓		3 870✓
		Discount received	CPJ	770✓		3 100✓
	18	Invoice no. 113	CJ		4 000✓✓	7 100☑
	23	Debit note no 72	CAJ	200✓		6 900☑
	26	Invoice n. 126	CJ		4 950✓✓	11 850☑
	31	Journal Voucher 12	GJ	50✓✓		11 800☑

(20)

3.2 CREDITORS RECONCILIATION

3.2.1 REFER TO INFORMATION A

Show how this transaction would have been recorded in the General Journal of MJ Traders.

(7)

Doc	Day	Details	DR	CR	Debtors Control		Creditors Control	
					DR	CR	DR	CR
J/V1	31	BB Spares✓	1 470 ✓				1 470 ✓	
		BB Spares✓		1 470 ✓		1 470 ✓		
		Transfer of account from debtors ledger to creditors ledger✓						

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- 3.2.2 Reconcile the statement received from BB Spares with the account for BB Spares in the creditors ledger of MJ Traders by completing the table provided in your answer book. Ensure that you indicate the amount as well as a + for increase and a – for decrease. (18)

No.	Statement received from BB Spares	Creditors Ledger in the books of MJ Traders
	29 100✓	31 170✓
A	- 1 470✓	
B	- 925✓	+ 1 250✓ - 925✓ (Or + 325)
C		- 250✓✓
D	+ 900✓✓	
E	+ 1 075✓	
F		- 2 540✓ - 2 450✓ (Or - 4 990)
G		+ 2 425✓
H	- 5 100✓	- 5 100✓
TOTAL	23 580✓ operation	23 580✓ operation

3.2.3 Refer to information G

3.2.3.1 Explain why the owner should be concerned about this employee fixing appliances privately, in his own time. Any one concern ✓✓ (1 Mark for incomplete answers) (2)

- The employee could be stealing customers (and therefore potential profit) from the business.
- This is unethical as he should be furthering the interest of his employer and not himself.

3.2.3.2 Suggest ONE action that the business should take against this employee. Any one action ✓✓ (2)

- Open a case of theft / take legal action for the theft from the business
- Hold a disciplinary hearing and give employee a written warning / suspension for this behavior.
- Ensure the employee pays back the money

3.2.3.3 Mention ONE internal control procedure that should be implemented to prevent this from occurring in the future. Any one control procedure ✓✓ (2)

- Division of duties – the same person should not be allowed to order and sign the delivery note of items delivered.
- All orders should be authorized by a senior manager / the owner before they are placed.
- All stock received should be recorded immediately and records must be kept of who stock is issued to.

51

TOTAL MARKS

150