



Date:	NOVEMBER 2024
Time:	2 HOURS
Marks:	100
Grade:	11
Subject:	ACCOUNTING
Paper:	2

Name and Surname: _____

INSTRUCTIONS AND INFORMATION:

1. Answer ALL the questions.
2. A special ANSWER BOOK is provided in which to answer ALL the questions.
3. A FORMULA SHEET for financial indicators is provided at the back of this question paper. You may use it if necessary.
4. Show all workings to earn part marks.
5. Where applicable, round all calculations to the nearest rand. All other calculations must be rounded off to one decimal place.
6. Read the instructions for each question carefully and follow them precisely.
7. Learners will forfeit marks for:
 - a. The use of non-standardised abbreviations
 - b. Overwriting of figures or words
 - c. Superfluous/foreign items
8. You may use a non-programmable calculator.
9. You may use blue ink to answer the questions.
10. Use the information in the table below as a guide when answering the question paper.

QUESTION	TOPIC	MINUTES	MARKS
1	Reconciliations	32	40
2	Cost Accounting	32	40
3	VAT and Inventory Systems	24	30
4	Cash Budget and Projected Income Statement	32	40
	Total	120	150

Good luck with your exam!

QUESTION 1: RECONCILIATIONS

1.1 Match the terms in Column A with the description in Column B. Only write down the number and the letter. For example: 1.1.B-G

COLUMN A	COLUMN B
1.1.1 Bank Reconciliation	A Deposits made by the business but not yet reflected on the bank statement
1.1.2 Outstanding Deposits	B A negative balance shown in the business's bank account or cashbook.
1.1.3 Bank Charges	C Fees deducted by the bank for services provided to the business
1.1.4 Debit Entries on Bank Statement	D The process of ensuring that the business's cash records match the bank statement
1.1.5 Unfavorable Bank Balance	E Payments made or amounts deducted from the bank account, reducing the balance

1.2 Use the following information taken from the accounting records of Woodworks Pty Ltd

REQUIRED:

- 1.1 Calculate the correct totals for the Cash Receipts Journal and the Cash Payments Journal. (10)
- 1.2 Prepare the Bank Reconciliation Statement as at 31 October 2023. (8)

INFORMATION:

A. Extract from the Bank Reconciliation Statement on 30 September 2023.

	DR	CR
Balance as per Bank Account	15 800	
Outstanding deposits	8 800	
Outstanding EFT's to 178	5 900	
No 261	1 750	
No 220	7 250	
No 223	5 300	
Balance as per bank statement		27 300

B. The balance on the Bank Statement on 31 October 2023 was R71 800 (R60 000).

C. The Cash Journals had the following totals on 31 October 2023, before the Bank Reconciliation had been completed.

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