



## FAC1502 RFA1502

May/June 2012

### FINANCIAL ACCOUNTING PRINCIPLES, CONCEPTS AND PROCEDURES

Duration 2 Hours

100 Marks

EXAMINERS  
FIRST

MS A DU PLESSIS

MRS KA NKOME

MR D VON WELL

PROF JS JANSEN VAN RENSBURG

MR P MARAISANE

PROF D SCOTT

SECOND

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This question paper consists of 6 pages.

**PLEASE NOTE:**

- 1 Ensure that you are writing the correct examination paper
- 2 Ensure that you are handed the correct examination answer book (BLUE) by the invigilator
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- 4 Basic calculations, where applicable, must be shown
- 5 The answer to each question must be commenced on a new (separate) page
- 6 Please do not answer the paper in pencil
- 7 PROPOSED TIMETABLE (try not to deviate from this)

| QUESTION | TOPIC                         | MARKS | TIME<br>(minutes) |
|----------|-------------------------------|-------|-------------------|
| 1        | Financial statement           | 28    | 34                |
| 2        | Property, plant and equipment | 36    | 43                |
| 3        | Incomplete records            | 7     | 8                 |
| 4        | Bank reconciliation           | 13    | 16                |
| 5        | General ledger accounts       | 16    | 19                |
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