#### WAMARK PUBLISHERS EMS

GRADE 9 MARKS: 225 EXAMINER:

TIME: 2 HOURS MODERATOR:

#### INSTRUCTIONS

- Answer all the questions in the answer book provided.
- Do not use "tippex".
- You may only use black or blue ink.
- Write neatly and legibly.
- Read the questions very carefully before you attempt to answer it.

#### SECTION A: ACCOUNTING

#### QUESTION 1 [83]

The business Fastfoto is a trading undertaking (it sells photographic equipment). The owner is Mr. Photogenic.

#### INSTRUCTIONS

- 1.1 Record the transactions in the appropriate journals, with the columns listed below:
  - CASH RECEIPTS JOURNAL: Analysis of receipts, Bank sales, Cost of sales, Debtors control and Sundry Accounts [32]
  - CASH PAYMENTS JOURNAL: Bank, Trading stock, Stationery, Wages and Sundry
    Accounts [27]
  - DEBTORS JOURNAL: Sales and Cost of sales [24]

#### **DEBTORS LIST ON 1 NOVEMBER 2010**

- D. Erasmus: R180
- K. Wildschudt: R240
- B. Snayer: R190
- 1.2 Close off these Journals at the end of the month.
- 1.3 Use appropriate folio numbers as if you were posting to the General Ledger and Debtors Ledger.

#### Notes

Goods are sold at 50% profit mark-up.

Round off to the nearest cent.

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**VM** Jensen

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