



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

Use of a non-programmable pocket calculator is permissible.

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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
- 3 All questions must be answered
- 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 (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
	TOTAL	100	120

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