

**Part A****(30 marks)**

Beetroot has a passion for photography and earned pocket money by taking photographs for friends and family while at school. He did a course in photography when he left school and has turned his hobby into a business and employed you to do his bookkeeping.

Beetroot's business is called Beetroot's Printing Shop (Pty) Ltd. He runs the business from Shop 3, Village Shopping Centre, New Road, Karibib. He has rented a post-box and the address is P. O. Box 1478, Karibib. He has an email address also, Beetrootsp@ gmail.com. VAT vendor, number is 4255112015 and he process all amounts 15% exclusive unless otherwise stated.

Beetroot's motto for the business is "Making memories last a lifetime", and he would like to have it on the invoices and statements going out to customers.

The business has been in operation for a year, and they purchased a new computer and Sage Pastel Partner V19 accounting software to computerize the accounting records of the firm.

Beetroot has a current account at Nedbank, and the bank account no. is 0527903514. The balance at the beginning of the current year is \$12 300. He has a \$50 000-overdraft-facility arrangement with the bank. He also has a petty cash box, which will be assigned to you, with the imprest amount of \$4000.

Beetroot's customers credit terms are 30 days. Business transactions are processed using a balance forward method. He could not keep proper records of the previous year, however he managed to present the following list of accounts balance for the beginning of the current year 1<sup>st</sup> June 2022.

Capital	73 030
Office shelves at cost	60 250
Income	143 840
Returns inwards	1 880
Operating cost	45 100
Returns outwards	1 350
Remuneration	22 300
Dividends Received	9 000
Account receivable: Ellerines	6 800
Allowance for credit losses	3 240

# Financial Computerised Accounting Past Exam Papers

**M Tight**



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