

**WAMARK PUBLISHERS
EMS**

GRADE 9

MARKS: 225

EXAMINER:

TIME: 2 HOURS

MODERATOR:

INSTRUCTIONS

1. Answer all the questions in the answer book provided.
 2. Do not use "tippex".
 3. You may only use black or blue ink.
 4. Write neatly and legibly.
 5. 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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E Durkheim



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Accounting Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2009 Offering a unique approach in the field this book presents the principles of accounting from a corporate perspective This provides readers with a real world understanding of the concepts *CPA Exam Review, 1991* Patrick R Delaney, PH.D., CPA, Patrick R. Delaney, 1990-12

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Table of Contents Grade 9 Accounting Exam Question Papers

1. Understanding the eBook Grade 9 Accounting Exam Question Papers
 - The Rise of Digital Reading Grade 9 Accounting Exam Question Papers
 - Advantages of eBooks Over Traditional Books
2. Identifying Grade 9 Accounting Exam Question Papers
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Grade 9 Accounting Exam Question Papers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Grade 9 Accounting Exam Question Papers
 - Personalized Recommendations

- Grade 9 Accounting Exam Question Papers User Reviews and Ratings
- Grade 9 Accounting Exam Question Papers and Bestseller Lists
- 5. Accessing Grade 9 Accounting Exam Question Papers Free and Paid eBooks
 - Grade 9 Accounting Exam Question Papers Public Domain eBooks
 - Grade 9 Accounting Exam Question Papers eBook Subscription Services
 - Grade 9 Accounting Exam Question Papers Budget-Friendly Options
- 6. Navigating Grade 9 Accounting Exam Question Papers eBook Formats
 - ePub, PDF, MOBI, and More
 - Grade 9 Accounting Exam Question Papers Compatibility with Devices
 - Grade 9 Accounting Exam Question Papers Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Grade 9 Accounting Exam Question Papers
 - Highlighting and Note-Taking Grade 9 Accounting Exam Question Papers
 - Interactive Elements Grade 9 Accounting Exam Question Papers
- 8. Staying Engaged with Grade 9 Accounting Exam Question Papers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Grade 9 Accounting Exam Question Papers
- 9. Balancing eBooks and Physical Books Grade 9 Accounting Exam Question Papers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Grade 9 Accounting Exam Question Papers
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Grade 9 Accounting Exam Question Papers
 - Setting Reading Goals Grade 9 Accounting Exam Question Papers
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Grade 9 Accounting Exam Question Papers
 - Fact-Checking eBook Content of Grade 9 Accounting Exam Question Papers

- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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