

**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.

Memorandum For Accounting Grade9

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Committee on Appropriations.
Subcommittee on Independent
Offices, United States. Congress.
House. Committee on Appropriations.
Subcommittee on Independent Offices
and Dept. of Housing and Urban
Development**

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T.C. Memorandum Decisions United States. Tax Court,1986 **Federal Communications Commission, Federal Power Commission, Federal Trade Commission, General Accounting Office, Housing and Home Finance Agency, Interstate Commerce Commission, National Advisory Committee for Aeronautics [and] Securities and Exchange Commission** United States. Congress. House. Committee on Appropriations,1956 **Special Regulations** United States. Department of the Army,1949-04 **Investigation of Procurement and Buildings** United States. Congress. House. Committee on Expenditures in the Executive Departments. Procurement and Buildings Subcommittee,1947

Investigation of Procurement and Buildings United States. Congress. House. Committee on Expenditures in the Executive Departments,1947 *Hearings* United States. Congress. House. Committee on Appropriations,1956

Hearings United States. Congress. House,1956 **Independent Offices and Department of Housing and Urban Development Appropriations** United States. Congress. House. Committee on Appropriations. Subcommittee on Independent Offices,United States. Congress. House. Committee on Appropriations. Subcommittee on Independent Offices and Dept. of Housing and Urban Development,1956 Tax Court Memorandum Decisions ,1993 **Discrimination in the Federal Government** United States. Congress. House. Committee on Post Office and Civil Service. Subcommittee on Investigations,1978 **Investigation of Procurement and Buildings. Hearings ... Procurement and Buildings Subcommittee ... on Procurement of Office Space by the R.F.C. June 3-4, 1947** United States. Congress. House. Committee on Expenditures in the Executive Departments,1947 Investigation of Political, Economic, and Social Conditions in Puerto Rico United States. U.S. congress. House. Comm. on insular affairs,1943 **Investigation of Political, Economic, and Social Conditions in Puerto Rico** United States. Congress. House. Committee on Interior and Insular Affairs,1943 *Monthly Catalog of United States Government Publications* ,1951 **Energy Abstracts for Policy Analysis** ,1983 Electrolytic Manganese Dioxide from Australia and China, Invs. 731-TA-1124 and 1125 (Preliminary) (Final) , **Federal Register** ,2013-06 **Independent Offices Appropriation Bill for 1931** United States. Congress. House. Appropriations,1930 Administration and Operation of the Civil Service Laws United States. Congress. Senate. Special Committee to Investigate Administration and Operation of Civil Service Laws,1940 Independent Offices Appropriations for 1957 United States. Congress. House. Committee on Appropriations,1956

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