#### SECTION A

#### Question 1.1:

Match the description in column B to the term in column A. Choose the correct answer and write only the letter (A - D) next to the question number (1.1 - 1.10) on the ANSWER BOOK

COLUMN A	COLUMN B	ANSWER	
1.1.1 Debtor	A. An act aimed at protecting consumers and producers and creating a fair credit marketplace in SA.	1.1.1 – C ×	
1.1.2 Debtors Journal	B. An agreement in which a buyer receives something of value now and agrees to repay the seller at a later date.	1.1.2 - D v	
1.1.3 Credit Sales	<ul> <li>C. An individual or business that owes debt to another individual or business.</li> </ul>	1.1.3 - B •	
1.1.4 Debtors Allowances Journal	<ul> <li>D. A subsidiary journal in which merchandise sold on credit is recorded from credit sales invoices.</li> </ul>	1.1.4 – F 🗸	
1.1.5 National Credit Act	E. Cash Payments Journal	1.1.5 - A v	
	F. A book of first entry in which merchandise sold on credit and returned by buyers are recorded.		
	G. A body also responsible for educating comsumers about their rights		

[5]

#### Question 1.2 - Journals

No.	Diary	Details	Analysis of Receipts	Bank	Sales	Debtors Control	Sundry Accounts		
							Fol	Amount	Details
R23	12	D. Mansingh	2 650 ✓	2 650 <		2 650 <			
R24	26	G. Freedom	3 000 ✓	3 000 -		3 000 🗸			

(6)

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**SA Adler** 

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