



## FAC1502

Mary/June 2014

100 Marks

#### FINANCIAL ACCOUNTING PRINCIPLES, CONCEPTS AND PROCEDURES

Duration 2 Hours

EXAMINERS ..

MS A DU PLESSIS MR M ENGELBRECHT MR P MARAISANE MRS MS DU RAND MR DO KHUMALO MR C MODISE

SECOND

PROF JS JANSEN VAN RENSBURG

Use of a non-programmable pocket calculator is permissible

Closed book examination

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This question paper consists of SEVEN (7) pages.

#### PLEASE NOTE:

6

- 1 This paper consists of FIVE (5) questions
- 2 Ensure that you are writing the correct paper
- 3 Ensure that you are handed the correct examination answer book (BLUE) by the invigitator
- 4 All questions must be answered
- 5 Basic calculations, where applicable, must be shown
  - The answer to each question must be commenced on a new (separate) page
- 7 Please write legibly in blue or black ink.

#### PROPOSED TIME-TABLE: (Avoid deviating from this as far as possible)

QUESTION	TOPIC	MARKS	TIME (minutes) 42
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2	Membership fees account	8	10
3	Depreciation Trading in of old and purchase of new non- ourrent assets	13	16
4	Bank reconciliation statement	25	30
5	Incomplete records Ledger accounts	19	22
	TOTAL 1	100	120

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