



FAC1502

May/June 2014

FINANCIAL ACCOUNTING PRINCIPLES, CONCEPTS AND PROCEDURES

Duration 2 Hours

100 Marks

EXAMINERS . FIRST

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:

- 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 invigilator
- 4 All questions must be answered
- 5 Basic calculations, where applicable, must be shown
- 6 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)
1	Statement of profit or loss and other comprehensive income, statement of changes in equity and statement of financial position (equity and liability section)	35	42
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		100	120

ITURN OVER

Fac1502 Exam Question Paper

AW Rasmussen

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