

**Part A****(30 marks)**

Beetroot has a passion for photography and earned pocket money by taking photographs for friends and family while at school. He did a course in photography when he left school and has turned his hobby into a business and employed you to do his bookkeeping.

Beetroot's business is called Beetroot's Printing Shop (Pty) Ltd. He runs the business from Shop 3, Village Shopping Centre, New Road, Karibib. He has rented a post-box and the address is P. O. Box 1478, Karibib. He has an email address also, Beetrootsp@ gmail.com. VAT vendor, number is 4255112015 and he process all amounts 15% exclusive unless otherwise stated.

Beetroot's motto for the business is "Making memories last a lifetime", and he would like to have it on the invoices and statements going out to customers.

The business has been in operation for a year, and they purchased a new computer and Sage Pastel Partner V19 accounting software to computerize the accounting records of the firm.

Beetroot has a current account at **Nedbank**, and the bank account no. is 0527903514. The balance at the beginning of the current year is \$12 300. He has a \$50 000-overdraft-facility arrangement with the bank. He also has a **petty cash** box, which will be assigned to you, with the imprest amount of \$4000.

Beetroot's customers credit terms are **30 days**. Business transactions are processed using a **balance forward** method. He could not keep proper records of the previous year, however he managed to present the following list of accounts balance for the beginning of the current year 1<sup>st</sup> June 2022.

Capital	73 030
Office shelves at cost	60 250
Income	143 840
Returns inwards	1 880
Operating cost	45 100
Returns outwards	1 350
Remuneration	22 300
Dividends Received	9 000
Account receivable: Ellerines	6 800
Allowance for credit losses	3 240

# Financial Computerised Accounting Past Exam Papers

**Sebastian Brünink**



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### **Table of Contents Financial Computerised Accounting Past Exam Papers**

1. Understanding the eBook Financial Computerised Accounting Past Exam Papers
  - The Rise of Digital Reading Financial Computerised Accounting Past Exam Papers
  - Advantages of eBooks Over Traditional Books
2. Identifying Financial Computerised Accounting Past Exam 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 Financial Computerised Accounting Past Exam Papers
  - User-Friendly Interface
4. Exploring eBook Recommendations from Financial Computerised Accounting Past Exam Papers
  - Personalized Recommendations
  - Financial Computerised Accounting Past Exam Papers User Reviews and Ratings

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