

**WAMARK PUBLISHERS  
EMS**

**GRADE 9**

**MARKS: 225**

**EXAMINER:**

**TIME: 2 HOURS**

**MODERATOR:**

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**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:

<b>CASH RECEIPTS JOURNAL:</b>	Analysis of receipts, Bank sales, Cost of sales, Debtors control and Sundry Accounts	[32]
<b>CASH PAYMENTS JOURNAL:</b>	Bank, Trading stock, Stationery, Wages and Sundry Accounts	[27]
<b>DEBTORS JOURNAL:</b>	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

**L Towne**



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