

**FAC1502**

May/June 2014

**FINANCIAL ACCOUNTING PRINCIPLES, CONCEPTS AND PROCEDURES**

Duration 2 Hours

100 Marks

EXAMINERS -  
FIRSTMS A DU PLESSIS  
MR M ENGELBRECHT  
MR P MARAISANE  
PROF JS JANSEN VAN RENSBURGMRS MS DU RAND  
MR DO KHUMALO  
MR C MOOSE

SECOND

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-current assets	13	16
4	Bank reconciliation statement	25	30
5	Incomplete records Ledger accounts	19	22
<b>TOTAL</b>		<b>100</b>	<b>120</b>

**[TURN OVER]**

# Fac1502 Exam Question Paper

**Michael Brown**



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