

**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
TOTAL		100	120

[TURN OVER]

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Katrin Zwirglmaier



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web regarding student name and vacation dates this letter is to inform you that our child student will be absent from school

during the following dates xxxxx we would like to request that his her absences be counted as excused please save all class work for student he she will be complete it in a timely manner upon our return

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