

Date:	NOVEMBER 2024
Time:	2 HOURS
Marks:	150
Grade:	11
Subject:	ACCOUNTING
Paper:	2

Name and Surname: \_\_\_\_\_

### INSTRUCTIONS AND INFORMATION:

- Answer ALL the questions.
- A special ANSWER BOOK is provided in which to answer ALL the questions.
- A FORMULA SHEET for financial indicators is provided at the back of this question paper. You may use it if necessary.
- Show all workings to earn part marks.
- Where applicable, round all calculations to the nearest rand. All other calculations must be rounded off to one decimal place.
- Read the instructions for each question carefully and follow them precisely.
- Learners will forfeit marks for:
  - The use of non-standardised abbreviations
  - Overwriting of figures or words
  - Superfluous/foreign terms
- You may use a non-programmable calculator.
- You may use blue ink to answer the questions.
- Use the information in the table below as a guide when answering the question paper.

QUESTION	TOPIC	MINUTES	MARKS
1	Reconciliations	32	40
2	Cost Accounting	32	40
3	WAT and Inventory Systems	24	30
4	Cash Budget and Projected Income Statement	32	40
	<b>Total</b>	<b>120</b>	<b>150</b>

Good luck with your exam!

### QUESTION 1: RECONCILIATIONS

- 1.1 Match the terms in Column A with the description in Column B. Only write down the number and the letter. For example: 1.1.8-D

COLUMN A		COLUMN B	
1.1.1	Bank Reconciliation	A	Deposits made by the business but not yet reflected on the bank statement.
1.1.2	Outstanding Deposits	B	A negative balance shown in the business's bank account or cashbook.
1.1.3	Bank Charges	C	Fees deducted by the bank for services provided to the business.
1.1.4	Debit Entries on Bank Statement	D	The process of ensuring that the business's cash records match the bank statement.
1.1.5	Unfavourable Bank Balance	E	Payments made or amounts deducted from the bank account, reducing the balance.

- 1.2 Use the following information taken from the accounting records of Woodworks Pty Ltd

### REQUIRED:

- 1.2.1 Calculate the correct totals for the Cash Receipts Journal and the Cash Payment Journal. (10)
- 1.2.2 Prepare the Bank Reconciliation Statement as at 31 October 2023. (8)

### INFORMATION:

- A. Extract from the Bank Reconciliation Statement on 30 September 2023.

	DR	CR
Balance as per Bank Account		15 600
Outstanding deposits	8 800	
Outstanding EFT's No 178	5 900	
No 201	1 750	
No 220	7 250	
No 225	5 500	
Balance as per bank statement		27 300

- B. The balance on the Bank Statement on 31 October 2023 was R11,850 (favourable).
- C. The Cash Journals had the following totals on 31 October 2023, before the Bank Reconciliation had been completed:

# Grade 11 Accounting 2014 Paper November

**David Baud**



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