



FAC1502 RFA1502

May/June 2012

FINANCIAL ACCOUNTING PRINCIPLES, CONCEPTS AND PROCEDURES

Duration 2 Hours

100 Marks

EXAMINERS
FIRST

MS A DU PLESSIS
MRS KA NKOME
MR D VON WELL
PROF JS JANSEN VAN RENSBURG

MR P MARAISANE
PROF D SCOTT

SECOND

Use of a non-programmable pocket calculator is permissible.

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This question paper consists of 6 pages.

PLEASE NOTE:

- 1 Ensure that you are writing the correct examination paper
- 2 Ensure that you are handed the correct examination answer book (BLUE) by the invigilator
- 3 All questions must be answered
- 4 Basic calculations, where applicable, must be shown
- 5 The answer to each question must be commenced on a new (separate) page
- 6 Please do not answer the paper in pencil
- 7 PROPOSED TIMETABLE (try not to deviate from this)

QUESTION	TOPIC	MARKS	TIME (minutes)
1	Financial statement	26	34
2	Property, plant and equipment	36	43
3	Incomplete records	7	8
4	Bank reconciliation	13	16
5	General ledger accounts	16	19
	TOTAL	100	120

[TURN OVER]

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David Baud



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Whispering the Secrets of Language: An Psychological Journey through **Fac1502 2014 May Exam Paper**

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diagrams created to represent attributes as well as entities and relationships may be called entity attribute relationship diagrams rather than entity relationship models an er model is typically implemented as a database in a simple relational database implementation each row of a table represents one instance of an entity type and each

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oct 2 2020 here s the basic order to follow 1 determine the entities in your erd start by identifying the what s in your system or architecture entities are represented with a rectangle and you ll want to give them plenty of room so that you

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how to read an er diagram entity relationship diagrams use symbols to represent a system s three main parts entities in rectangles your entity set might include users product components and data your information systems store

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design relationships and entity relationship diagrams designing queries and establishing a data dictionary are important and attributes and relationships should be clearly defined

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jun 10 2021 an entity relationship diagram is a specialized graphic that illustrates the relationships between entities in a database er diagrams use symbols to represent three types of information entities or concepts relationships and attributes

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er diagrams and entity relationship models an erd visualizes the relationships between entities like people things or concepts in a database an erd will also often visualize the attributes of these entities

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an entity relationship diagram shows a simple database for the business order process the entity relationship diagram shown in the above image contains six entities supplier customer order item product and shipment there are five kinds of relationship such as supplied by requested on used in included on and sent by

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Jul 19 2021 to capture an intuitive picture of a system er diagrams use a set of symbols such as triangles rectangles diamonds ovals and lines that display the relationships between entities a typical entity diagram mirrors grammatical structure entities are expressed as nouns and relationships are portrayed as verbs

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