## Knowledge questionnaire

* **Distinguish between items of expenditure and revenue**
* **Differentiate between fixed and variable costs**
* **Identify the circumstances in which cost items can be fixed and/or variable**

1. Explain how a business generates income (revenue) (2)

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1. Explain fixed costs and give two examples. (3)

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1. Explain variable costs and give two examples. (3)

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1. A hardware store sells tools such as hammers, pliers, screwdrivers, etc. is this called trading stock or equipment? Are the costs fixed or variable? (2)

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1. A manufacturing concern or a vehicle repair shop buys tools, but these tools are not for resale – they are used in the manufacturing or repair process. Are these tools trading stock or equipment? Are the costs fixed or variable? (2)

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* **Perform invoicing operations and post amounts to the appropriate accounts**
* **From source documents, identify items of disbursement and revenue**
* **From source documents, allocate cost items to the appropriate accounts and apply relevant client tariffs for the calculation of revenue and prepare invoices in a predetermined format**

1. For the accounts of Us and Them Trading Co:

* Record the transactions for May 200… in the following journals:
* Debtors journal (five lines
* Cash receipts journal with analysis columns for analysis of receipts, bank, sales, cost of sales, debtor’s control and sundry accounts (9 lines)
* Post to the following accounts in the general ledger:
* Debtor’s control (5 lines)
* Sales (4 lines)
* Trading stock (3 lines)
* Cost of sales (4 lines)
* (balance only on debtor’s control)
* Post to the accounts of both debtors in the debtor’s ledger

Transactions for May 200…(22)

* 1. cash sales of goods according to the cash register roll, R3840 (cost price R 2560) (2)
  2. credit sales of goods took place as follows:
  3. C. Tilsey R 420 (cost price R280, invoice 001) (2)
  4. G. Pepler R1410 (cost price R940, invoice 002) (2)
  5. 08 cash sales of goods according to the cash register roll, R5460 (cost price R3640). Issued receipt 001 for R1100 to J Wessels in respect of rental of premises (2)
  6. 09 issued invoice 003 to C. Tilsey for R384 (cost price R256) for goods bought on credit (2)
  7. 15 G. Pepler paid R600 off in his account. Issued receipt 002 (2)
  8. 26 cash sales of goods according to the cash register roll R6870 (cost price R4580). (2)
  9. Debtor C. Tilsey paid R420 on his account. Issued receipt 003 to him. (2)
* **All relevant information is gathered for invoicing purposes**
* **Invoice is prepared according to organisational format and procedures**
* **Invoice is issued to customers**

1. What information do you need in order to issue an invoice? (8)

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1. Issue an invoice for the following customer: (16)
   1. Mr C.U Stormer, 25 First Street, Timbuktu, 12458
   2. He purchased the following goods on 12 May 200…:
   3. 200 dinner plates at R8.00 each
   4. 200 cutlery sets at R65.00 each
   5. 20 table cloths at R25.00 each
   6. His payment terms are 30 days from invoice
   7. The next invoice number is 543

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* **Compare transaction amounts which have been recorded in the company’s books with those reflected on third party statements, and initiate the recovery of shortfalls and the refunding of excesses**
* **Reconcile individual transactions with statements of accounts**
* **Follow-up of payment is undertaken and payment is insured within terms of payment time frames**

1. Give two reasons why it is important to follow up with customers to ensure that payment takes place in time. (2)

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1. It is now month end. Prepare a statement of account for the above customer. Invoice number 564 for the amount of R12680 was also issued on 23 May. He made a payment of R5000 to the account on 20 May. There are no other amounts due by the customer. (15)

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| XYZ Traders  321 Church Street, Timbuktu, 12458  STATEMENT | | | | 25 May 200.. |
| To: Mr C.U. Stomer  25 First Street, Timbuktu 12458 (1) | | | | |
| **Date** | **Invoice No** | **Debit** | **Credit** | **Balance** |
| 12 April 200 (1) | 324 (1) | R15100.00 (1) |  | R15100.00 (1) |
| 20 May 200 (1) | Payment (1) |  | 5000.00 (1) | R10100.00 (1) |
| 23 May 200 (1) | 564 (1) | R12680.00 (1) |  | R 22780 (1) |
| Total due | | | | R22780 (1) |
| Current  R22780 (1) | 30 days | 60 days | 90 days | 120 days |

1. Record the following transactions in the cash payments journal for May: (72)

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| --- | --- | --- | --- | --- | --- | --- |
| Transaction no | Cheque no | Date | Payee | Purpose | Amount | |
| 01 | 25 | 02 | Cash | Petty cash | 2500 | 00 |
| 02 | 26 | 02 | Cash | Wages | 5400 | 00 |
| 03 | 27 | 05 | Funky Interiors | Trade Stock | 6800 | 00 |
| 04 | 28 | 08 | Business stationers | Stationery | 680 | 00 |
| 05 | 29 | 09 | Telkom | Telephone | 1300 | 00 |
| 06 | 30 | 09 | Cash | Wages | 5400 | 00 |
| 07 | 31 | 13 | Classy Potteries | Trading Stock | 13800 | 00 |
| 08 | 32 | 17 | National Cutlery | Trading Stock | 8700 | 00 |
| 09 | 33 | 17 | Cash | Wages | 5400 | 00 |
| 10 | 34 | 24 | Cash | Wages | 5400 | 00 |
| 11 | 35 | 31 | Cash | Wages | 5400 | 00 |
| 12 | 36 | 31 | Rental Specialists | Rental of premises | 6800 | 00 |

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| Doc No | Date | Name of payee | Fol | Bank | | Wages | | Trading stock | | Sundry accounts | | | |
| Amount | | Fol | Details |
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1. Record the following source documents in the Creditor’s Journal for XYZ Trading: (22)

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| INVOICE  Nationwide Catering Supplies  Timbuktu | | | | | No 1092  Renumbered to 01 | |
| To:  XYZ Traders  321 Church Street  Timbuktu 12458 | | | | Date: 12 May 200… | | |
| Quantity | Description | Price | | Amount Due | | |
| 500 | Dinner plates | R 5 | 60 | R2800 | | 00 |
| 500 | Cutlery sets | R 40 | 00 | R20000 | | 00 |
| 50 | Table cloths | R 17 | 50 | R875 | | 00 |
| Total | | | | R23675 | | 00 |
| Terms 30 days from date of invoice | | | | | | |

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| INVOICE  Business Stationery Supplies  Timbuktu | | | | | No 448  Renumbered to 02 | |
| To:  XYZ Traders  321 Church Street  Timbuktu, 12458 | | | | Date: 22 May 200… | | |
| Quantity | Description | Price | | Amount Due | | |
| 20 | Reams photocopy paper | R 25 | 00 | R 1250 | | 00 |
| 20 | Rols fax paper | R 15 | 00 | R 300 | | 00 |
| 20 | Black bic pens | R 8 | 00 | R 160 | | 00 |
| Total | | | | R 1710 | | 00 |
| Terms 30 days from statement | | | | | | |

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| --- | --- | --- | --- | --- | --- | --- |
| INVOICE  Reliable Computers  Timbuktu | | | | | No 99  Renumbered to 03 | |
| To:  XYZ Traders  321 Church Street  Timbuktu, 12458 | | | | Date: 23 May 200… | | |
| Quantity | Description | Price | | Amount Due | | |
| 2 | Computer systems | R 6999 | 00 | R 13998 | | 00 |
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| Total | | | | R 13998 | | 00 |
| Terms 30 days from statement | | | | | | |

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1. Post the transactions to the relevant accounts in the General and Creditor’s Ledger. Please note that the contra entry now is Creditor’s control. (35)

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1. Compare the bank statement with the cash journals and make the necessary supplementary entries in the CRJ and CPJ. Post it to the bank account in the general ledger. Prepare the bank reconciliation statement. (72)

Note: Only the bank columns of the CRJ and CPJ are given.

Cash receipts journal of In Touch Stores May 200…:

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| --- | --- | --- | --- |
| Doc No | Day | Details | Bank |
|  | 02 |  | 520 |
|  | 05 |  | 784 |
|  | 08 |  | 643 |
|  | 15 |  | 705 |
|  | 21 |  | 684 |
|  | 30 |  | 741 |
|  |  |  | 3577 |

Cash payments journal of In Touch Stores May 200…

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| --- | --- | --- | --- |
| Doc no | Day | Payee | Bank |
| 130 | 03 | M. Midas | 263 |
| 131 | 06 | P. Gould | 600 |
| 132 | 09 | Sanders & Co | 325 |
| 133 | 12 | S. Sebastian | 182 |
| 134 | 19 | P. Pam | 324 |
| 135 | 21 | B. Sutton | 240 |
| 136 | 24 | M. Midas | 161 |
| 137 | 28 | Cash | 361 |
|  |  |  | 2456 |

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| MY BANK  Bank statement In Touch Stores 01 April 200... to 30 April 200… | | | | |
| Date | Details | Amount | Balance | Reference |
| 01 April | Balance B/F |  | 1000 |  |
| 03 April | Deposit | 520 cr | 1520 | Your branch |
| 05 April | Cheque | 263 | 1257 | 130 |
| 08 April | Cheque | 600 | 657 | 131 |
| 08 April | Deposit | 284 cr | 641 | Your branch |
| 08 April | DO | 280 | 661 | Sanlam 3156685XYZ |
| 10 April | Deposit | 643 cr | 1304 | Your branch |
| 12 April | Cheque | 182 | 1122 | 133 |
| 12 April | Deposit | 705 cr | 1827 | Your branch |
| 12 April | Cheque | 325 | 1502 | 132 |
| 14 April | Cheque | 324 | 1178 | 134 |
| 16 April | Cheque | 240 | 938 | 135 |
| 18 April | CU | 300 | 638 |  |
| 18 April | LV | 6 | 632 |  |
| 18 April | LF | 15 | 617 |  |
| 22 April | Deposit | 684 cr | 1301 | Your branch |
| 25 April | SF | 120 | 1181 |  |
| 30 April | Deposit | 800 cr | 1981 | A. Sithole |
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**Notes:**

The bank statement shows all the amounts in one column, where credits to the bank account are indicated with a cr. All other amounts are debits to the account.

**Abbreviations:**

* DO debit order
* LV Government Levy
* LF ledger fees
* CU cheque unpaid
* SF service fees
* IN Interest

The stop order in favour of Sanlam is for insurance

The unpaid (dishonoured) cheque was received from A. Small

A. Sithole made a deposit of R800 for rent

The account balance at the beginning of the month was R1000

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* **The reasons for having cash, banking, receipt and payment procedures in place are explained to relevant individuals**
* **Staff are instructed on cash-system operating procedures**
* **The source documents for processing banking transactions are described**
* **Different banking processes are utilised**
* **The legal procedures pertaining to banking are explained**
* **All source documents are obtained to process banking transactions**
* **Source documents are reconciled and any discrepancies noted, reported and rectified**
* **Transfers, deposits and withdrawals are processed as per organisational requirements**
* **Any suspected irregularities are reported and rectified**
* **Security procedures relating to banking transactions are ensured**

1. Give two reasons why an organisation will have procedures in place to control the receipt of money in the form of cash and other receipts and to control the payment of money in the form of cash and other receipts. (2)

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1. List and describe at least four procedures for receiving cash and other payments. (4)

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1. List and explain at least four procedures for making payments. (4)

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1. List two banking source documents. (2)

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1. What details should you enter into a deposit slip? (9)

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1. Name three things you must check once the deposit has been accepted by the bank. (3)

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1. What does it mean when the words “Not Negotiable” are written between the crossing lines of a cheques? (2)

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1. What does it mean when the words “Not Transferable” are written between the crossing lines of a cheques? (2)

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1. Who will you report errors in the deposit to? (1)

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1. In the pages following you will find the following documents: deposit slips and cheques. Do the following:
   1. Make out a deposit slip to deposit the following into your bank account: (12)
      * A cheque for R700 issued by P. Polokwane for transport for the following two months ahead for children.
      * And cash of R13500.
   2. Write out the following cheques. (18)
      * You need to buy new seats for one of your buses so that it meets the standards required by the tender contract you are planning to win. You speak to an old friend of yours who works in the seat-manufacturing industry and he decides to help you out. His company, “Sit-rite”, is willing to sell you 100 seats for only R3000 – 00.
      * While you are out collecting the seats, your secretary phones you and tells you that your printer has broken. You need to be able to print itineraries for your passengers and must buy a new one. You stop in at “Walter’s Compu-warehouse” where you buy a printer for R1449 – 00. you have enough food for the week that you will be away. You stop in at “Pick ‘n Pay” to buy the groceries that you will need. They cost you R897 –90 altogether.
      * It is the end of the month and your secretary needs to be paid her salary. You usually do an electronic payment into her account but this month she has asked for a cash cheque rather. You write a cheque out for her salary of R1500-00.
   3. Calculate how much money you have left in the bank.

Your Bank

Your Bank Limited, Reg No 1999/00789/09

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|  |  | **Date** |
| **Credit ­** |  |  |

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| Instruments delivered for collection by the customer or on his behalf shall be made available as cash only after payment thereof. Any payment against uncleared effects allowed by the Bank shall be at the Bank’s discretion and no claim arising from this practice shall be brought against the Bank and furthermore the Bank shall, at it’s discretion, be entitled to debit the Customer’s account with the amount of dishonoured instruments. The Bank shall not be held responsible from errors resulting from incorrect information furnished by the customer or on his behalf. Furthermore the Bank does not accept responsibility for ensuring that the Customer has lawful title to instruments handed in for collection | | | | |  | | | | | | | | | **R** | | | | | | | | **c** | | |
| Notes | | | | | | | | |  | | | | | | | |  | | |
| Nickel | | | | | | | | |  | | | | | | | |  | | |
| Bronze | | | | | | | | |  | | | | | | | |  | | |
| MO/PW and PO | | | | | | | | |  | | | | | | | |  | | |
| **Subtotal** | | | | | | | | |  | | | | | | | |  | | |
| No cheque exceeding R5 million can be accepted | Drawer’s name | Bank | | | Branch name/code | | | | | | | | |  | | | | | | | |  | | |
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| **Details of depositor** | |  |  |  | | | | |  | | |  |  | |  | |  | |  | |  | | |  | |
|  | | **Total** | | | |  |  |  | |  |  | |  | | |  | |  | |  | | |  | |
| **Signature** | |  |  |  | | | | |  | | |  |  | |  | |  | |  | |  | | |  | |
| **Telephone** ( ) | |  | | | | | | | | | | | |  | | | | | | | | | | |

Your Bank

Your Bank Limited, Reg No 1999/00789/09

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| Instruments delivered for collection by the customer or on his behalf shall be made available as cash only after payment thereof. Any payment against uncleared effects allowed by the Bank shall be at the Bank’s discretion and no claim arising from this practice shall be brought against the Bank and furthermore the Bank shall, at it’s discretion, be entitled to debit the Customer’s account with the amount of dishonoured instruments. The Bank shall not be held responsible from errors resulting from incorrect information furnished by the customer or on his behalf. Furthermore the Bank does not accept responsibility for ensuring that the Customer has lawful title to instruments handed in for collection | | | | |  | | | | | | | | | **R** | | | | | | | | **c** | | |
| Notes | | | | | | | | |  | | | | | | | |  | | |
| Nickel | | | | | | | | |  | | | | | | | |  | | |
| Bronze | | | | | | | | |  | | | | | | | |  | | |
| MO/PW and PO | | | | | | | | |  | | | | | | | |  | | |
| **Subtotal** | | | | | | | | |  | | | | | | | |  | | |
| No cheque exceeding R5 million can be accepted | Drawer’s name | Bank | | | Branch name/code | | | | | | | | |  | | | | | | | |  | | |
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| **Details of depositor** | |  |  |  | | | | |  | | |  |  | |  | |  | |  | |  | | |  | |
|  | | **Total** | | | |  |  |  | |  |  | |  | | |  | |  | |  | | |  | |
| **Signature** | |  |  |  | | | | |  | | |  |  | |  | |  | |  | |  | | |  | |
| **Telephone** ( ) | |  | | | | | | | | | | | |  | | | | | | | | | | |

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| **Date** |  | **Your Bank**  **YOUR BANK Limited**  Main Street Branch, 100 Main Road, JHB | Date |  | |
| **To** |  |  | | |
| Balance b/f: | | **Pay** **or Bearer** | | | |
| Amount paid in: | |  | | | **R** |
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|  | |  | | |  |
| Cheque number 001 | | “.99979 :999999: 99999999999”. 99 | | | Joe Smith |

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| **Date** |  | **Your Bank**  **YOUR BANK Limited**  Main Street Branch, 100 Main Road, JHB | Date |  | |
| **To** |  |  | | |
| Balance b/f: | | **Pay** **or Bearer** | | | |
| Amount paid in: | |  | | | **R** |
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|  | |  | | |  |
| Cheque number 002 | | “.99979 :999999: 99999999999”. 99 | | | Joe Smith |

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| **Date** |  | **Your Bank**  **YOUR BANK Limited**  Main Street Branch, 100 Main Road, JHB | Date |  | |
| **To** |  |  | | |
| Balance b/f: | | **Pay** **or Bearer** | | | |
| Amount paid in: | |  | | | **R** |
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| Cheque number 003 | | “.99979 :999999: 99999999999”. 99 | | | Joe Smith |

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| **Date** |  | **Your Bank**  **YOUR BANK Limited**  Main Street Branch, 100 Main Road, JHB | Date |  | |
| **To** |  |  | | |
| Balance b/f: | | **Pay** **or Bearer** | | | |
| Amount paid in: | |  | | | **R** |
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| Cheque number 004 | | “.99979 :999999: 99999999999”. 99 | | | Joe Smith |

**Total 458**