



**higher education  
& training**

Department:  
Higher Education and Training  
**REPUBLIC OF SOUTH AFRICA**

**NATIONAL CERTIFICATE (VOCATIONAL)**

**APPLIED ACCOUNTING**

(Second Paper)

**NQF LEVEL 4**

(3011004)

**29 November 2019 (X-Paper)**

**09:00–12:00**

**Nonprogrammable calculators may be used.**

**This question paper consists of 22 pages, 1 addendum and 3 answer sheets.**

<b>TIME: 3 HOURS</b> <b>MARKS: 200</b>
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## INSTRUCTIONS AND INFORMATION

1. Answer ALL the questions.
2. Answer SECTION A as well as SECTION C (Questions 3.4 and 3.5) on the ANSWER SHEETS provided.
3. Place the ANSWER SHEETS in the EXAMINATION FOLDER on top of the PRINTOUTS of SECTION B and SECTION C.
4. Use appropriate accounting software for SECTION B and SECTION C.
5. Read ALL the questions carefully.
6. Use the table below to guide you in how much time to spend answering each question.
7. Write neatly and legibly.
8. VAT is charged at 14%

QUESTIONS	TOPICS	MARKS	RECOMMENDED TIME GUIDE
<b>SECTION A</b>			
1	Short theoretical questions	20	18 minutes
<b>SECTION B</b>			
2	Practical on accounting software	120	1 hour 48 min
<b>SECTION C</b>			
3	Practical on accounting software	60	54 min
<b>TOTAL</b>		<b>200</b>	<b>3 hours</b>


**SECTION A**

Answer SECTION A on the ANSWER SHEETS provided.

**QUESTION 1**

1.1 Various options are provided as possible answers to the following questions. Choose the answer and write only the letter (A–D) next to the question number (1.1.1–1.1.5) on the ANSWER SHEET (attached).


1.1.1 When a business returns goods to a supplier, a ... is generated, using accounting software.

- A goods received note
- B credit note
- C suppliers invoice 
- D debit note

1.1.2 The ... reflects the financial position of the business for a specific period.

- A balance sheet
- B income statement
- C cash flow statement
- D trial balance

1.1.3 Which of the following is NOT considered an advantage of accounting software?


- A Processing large amounts of data
- B Scanners and bar codes can be used as input methods
-  C Upgrading of computers
- D Exporting information to other software applications

1.1.4 Designer Wear Stores is a stockist of modern designer gowns. One gown costs R1 500,00. The mark-up is 120% on cost.

The selling price (VAT exclusive) of TWO designer gowns is ... .


- A R6 600,00
- B R3 300,00
- C R1 800,00
- D R3 600,00

1.1.5 Refer to QUESTION 1.1.4. The profit on each gown is ... .

- A R3 300,00
- B R1 800,00
- C R 300,00 
- D R3 600,00

(5 × 1) (5)

1.2 Choose a transaction from COLUMN B that matches the appropriate VAT category in COLUMN A. Write only the letter (A–E) next to the question number (1.2.1–1.2.5) on the ANSWER SHEET.

COLUMN A		COLUMN B	
1.2.1	Standard VAT	A	depreciation of a vehicle
1.2.2	Capital VAT	B	petrol
1.2.3	Zero-rated VAT	C	bank charges
1.2.4	Exempt supply	D	a second-hand delivery vehicle purchased from a dealership
1.2.5	Not subjected to VAT	E	exports
		F	entry types

(5 × 1)


(5)


1.3 The following incomplete supplier invoice was extracted from the records of Top Draw:



# Top Draw

13 Pine Street  
Durban  
4000



 031 235 5600  
 Fax: 031 235 5601

## TAX INVOICE

Invoice: CG 21564  
Vat reg. No: 4013532692


Date: 14/10/2017

Deliver to: 36 Aliwal Street Durban,4000	<b>TERMS:</b> 5% discount within 45 days strictly 10% trade discount
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DESCRIPTION	INCLUSIVE AMOUNT
2 Smart rectangle office desks @ R6 000 each	12 000   00
1 Ascot high-back typist chair @ R1 500	1 500   00
Subtotal	<b>1.3.1</b>
Discount	<b>1.3.2</b>
14% VAT	<b>1.3.3</b>
Total	<b>1.3.4</b>



Use the information from the supplier invoice received from Top Draw to calculate the following. Show ALL calculations:



- |       |  |             |
|-------|--|-------------|
| 1.3.1 | The subtotal of the invoice  | (2)         |
| 1.3.2 | The trade discount  | (2)         |
| 1.3.3 | VAT calculated at 14%  | (3)         |
| 1.3.4 | The total amount due to Top Draw   | (3)         |
|       |  | <b>[20]</b> |


**TOTAL SECTION A: 20**

## SECTION B

### QUESTION 2

#### INSTRUCTIONS

1. Open the account of Hook, Line and Sinker (HOOK), which has already been loaded on your computer.
  2. The password for HOOK is **123**.
  3. Select SETUP.
  4.  Select COMPANY PARAMETERS.
  5. Select COMPANY DETAILS, select the company name section and click on 'Educational Number'.
  6. Press CTRL + SHIFT + T and insert your EXAMINATION NUMBER in the block that appears. 
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Deepak Maharaj, an avid fisherman, is the owner of Hook, Line and Sinker, an undertaking which sells fishing equipment. He decided to convert to a computerised accounting system from 1 March 2017. 

The following setup HAS ALREADY BEEN CREATED in the books of Hook, Line and Sinker.

(a) ENTRY TYPES

NUMBER	ENTRY TYPE
01	Cash Payments Journal
02	Cash Receipts Journal
03	Petty Cash Payments Journal
04	Petty Cash Receipts Journal
05	General Journal
06	Customers Journal
07	Suppliers Journal
08	Customers Allowances Journal
09	Suppliers Allowances Journal
10	Bad Debts Journal
11	Interest Charged Journal
12	Stock Journal



(b) PERIODS

Hook, Line and Sinker's financial year starts on 1 March 2017 and ends on 28 February 2018. The first processing month will be March 2017, period 1.

(c) VALUE ADDED TAX (VAT)

VAT will be captured according to the invoice basis. Refer to the attached ADDENDUM concerning the admissible deductions with regard to INPUT TAX.



(d) SUPPLIERS

SUPPLIER CODE	SUPPLIER	BALANCE ON 28/02/2017
SUP1	Okuma Fishing	R38 421,64
SUP2	King Fisher Shop	R23 871,32
SUP3	Jadwats Fishing Suppliers	R14 984,88
SUP4	The Fishing Pro Shop	R19 111,67

## (e) CUSTOMERS

CUSTOMER CODE	CUSTOMER	BALANCE ON 28/02/2017
C01	Ladysmith Fishing Club	R15 210,00
C02	NDE Fishing Professionals	R13 082,00
C03	The Fishing Masters	R7 344,00
CZ99	Cash sales	

(f) INVENTORY 

Inventory is marked up at 75% on the cost price.

INVENTORY CODE	INVENTORY ITEM	QUANTITY
FISH1	Iron rod stand	14
FISH2	Diamond 3-man camping tent	18
FISH3	Huber 6-man camping tent	23
FISH4	Sabiki rig bait fishing rod	40
FISH5	12 ft graphite fishing rod	36
FISH6	Three-tray tackle box	29
FISH7	Penn spinfisher reel	13
FISH8	Shimano night hawk reel	33
FISH9	Avanti carp landing net	56

## (g) TERM CODES

- 10% discount within 15 days
- 5% discount within 30 days
- 2,5% discount within 45 days





## (h) TAKE ON BALANCES

NB: All the take on balances have been processed EXCEPT for the balance of the bank overdraft. According to the trial balance on 28 February 2017, the bank overdraft is R12 320,00.

**REQUIRED:** 

- Capture the opening balance in the relevant cash book, print and update the cash book.

**REQUIRED**

- Process the take-on balances for the bank overdraft.
- Use the source documents and information provided below to record in the appropriate journals and generate documents and reports in the books of Hook, Line and Sinker for March 2017. 
- If there is NO account to enter a transaction into, such an account must be created. Continue to use the account structure for the General Ledger that has been set up.
- Print all the documents after processing. When printing journals, select 'print with contras'.
- Update the documents and journals.
- See page 17 for a full list of the printouts to be handed in for marking. Hand in the printouts in the same order as listed on page 17. FIVE marks will be deducted if printouts are not handed in, in the correct order as requested. 



## CREDIT PURCHASES OF INVENTORY

**TAX INVOICE**

Inv: FH250

**JADWATS FISHING SUPPLIERS**

031 258 3250



031 258 3280



jad@hotmail.com

23 Ghandhi Road, Durban, 4000

VAT Reg no: 4042117763

**Customer Address:**

Hook, Line and Sinker  
23 Queen Street  
Ladysmith, 3370

**Terms :**

5% discount within 30 days  
10% trade discount

05 March 2017

Quantity	Description	Unit Price		Amount	
4	Diamond 3-man camping tent	479	99	1 919	96
7	Sabiki rig bait fishing rod	849	99	5 949	93
8	Avanti carp landing net	209	99	1 679	92
Subtotal				9 549	81
10% Discount				954	98
				8 594	83
14% VAT				1 203	27
<b>TOTAL</b>				<b>9 798</b>	<b>10</b>





# TAX INVOICE

VAT#: 4098204310

RR052



123 Main Reef Road  
 Johannesburg  
 2195

Tel: 011 136 3600  
 Fax: 011 136 3605  
 fishingzone@telkomsa.net

**TO:**  
 Hook, Line and Sinker  
 23 Queen Street  
 Ladysmith  
 3370

**TERMS:**  
 10% discount within 15 days

18/03/2017

Quantity	Description	Unit Price		Amount	
6	Iron rod stand	89	99	539	94
3	Huber 6-man camping tent	729	99	2 189	97
13	Penn spinfisher reel	249	79	3 247	27
Subtotal				5 977	18
VAT 14%				836	81
				6 813	99



- Capture 'The Fishing Zone' as a new supplier, using the code SUP5.





# King Fisher Shop

374 Corn Road  
Ladysmith  
3370

036 220 9540  
kingfisher@yahoo.co.za

VAT NO: 4254897350

## TAX INVOICE NO: FYI110

25/03/2017

**Customer:**

Hook, Line and Sinker  
23 Queen Street  
Ladysmith, 3370

**TERMS:**

2,5% discount within 45 days  
5% trade discount



Qty	Description	Unit price		Amount	
20	12 ft graphite fishing rod	695	99	13 919	80
8	Shimano night hawk reel	352	50	2 820	00
10	Evito camping chairs	379	39	3 793	90
15	Three-tray tackle box	285	50	4 282	50
		Subtotal		24 816	20
		5% Discount		1 240	81
				23 575	40
		14% VAT		3 300	55
		TOTAL		26 875	95


- Capture the new stock item, 'Evito camping chairs' using the code FISH10.




**CREDIT RETURNS OF INVENTORY BY HOOK, LINE AND SINKER**

DATE	SUPPLIER	DETAILS
17/03/17	Jadwats Fishing Suppliers	1 x Diamond 3-man camping tent – Poles missing 2 x Avanti carp landing net – Damaged

**CREDIT AND CASH SALES**

- Account CZ99 is used for all cash sales transactions.
- All cash sale customers receive a 5% cash discount on all purchases. 
- The name of cash sales customers must be included on the documents.
- Insert the following message on the first tax invoice for new credit customers:

*Thank you for trusting us with your fishing needs!*


DATE	CUSTOMER	TERMS	DETAILS
04/03/2017	NDE Fishing Professionals	7,5% trading discount 2,5% discount within 45 days	4 x Huber 6-man camping tent 3 x Avanti carp landing net
11/03/2017	Jake Pirates	Cash sale	6 x Shimano night hawk reel
19/03/2017	Fishermen 4 Life	10% discount within 15 days 	3 x Iron rod stand 7 x Sabiki rig bait fishing rod 4 x Evito camping chairs
26/03/2017	Catch It	Cash sale	5 x 12 ft graphite fishing rod 8 x Three-tray tackle box

- Create 'Fishermen 4 Life' as a new customer, code C04. Its address is: 123 Milkwood Road, Durban, 4000


**CREDIT RETURNS OF INVENTORY TO HOOK, LINE AND SINKER**

DATE	CUSTOMER	DETAILS OF RETURNS
08/03/2017	NDE Fishing Professionals	1 x Avanti carp landing net – Net is torn
22/03/2017	Fishermen 4 Life	1 x Iron rod stand – Inferior quality

**PETTY CASH PAYMENTS**


	<b>PETTY CASH VOUCHER</b>	No.: 26
		Date: 03/03/17
<b>Paid to:</b> Metro Stationers		
<b>For:</b> 10 Markers (The owner took one marker for his son)		
<b>Amount:</b> R150,00		
<b>Approved by:</b> J Peters		



	<b>PETTY CASH VOUCHER</b>	No.: 27
		Date: 09/03/17
<b>Paid to:</b> Jacks Supermarket		
<b>For:</b> Sugar		
<b>Amount:</b> R45,00		
<b>Approved by:</b> J Peters		



- Create an account for staff expenses.

	<b>PETTY CASH VOUCHER</b>	No.: 28
		Date: 18/03/17
<b>Paid to:</b> Nofta		
<b>For:</b> Donation		
<b>Amount:</b> R120,00		
<b>Approved by:</b> J Peters		



**CASH REGISTER ROLLS**


<i>Hook, Line and Sinker</i>		
<i>23 Queen Street</i>		
<i>Ladysmith</i>		
<i>3370</i>		
<i>CRR</i>		
<i>101</i>		
Cashier: Lindi Dlamini		
16:11:13		11/03/2017
Cash sale	<b><i>R4 008,49</i></b>	
<b><i>Please retain your slip as proof of purchase.</i></b>		




<i>Hook, Line and Sinker</i>		
<i>23 Queen Street</i>		
<i>Ladysmith</i>		
<i>3370</i>		
<i>CRR</i>		
<i>102</i>		
Cashier: Lindi Dlamini		
13:44:02		26/03/2017
Cash sale	<b><i>R10 516,26</i></b>	
<b><i>Please retain your slip as proof of purchase</i></b>		




**CASH RECEIPTS**


	<b>RECEIPT</b>		<b>Duplicate</b>	
	<b>RECEIPT NO: 211</b>		<b>01/03/2017</b>	
RECEIVED FROM:	NDE Fishing Professionals			
The sum of	<i>Five thousand rand only</i>			
		Rand	5 000	00
		<i>Nil cents</i>		
<b>For:</b>	<i>Payment of account.</i>			
<i>J Peters</i>	With Thanks			



	<b>RECEIPT</b>			<h1>Duplicate</h1>
	<b>RECEIPT NO: 212</b>		<b>05/03/2017</b>	
RECEIVED FROM: Steve Murray				
The sum of <i>Seventeen thousand rand only</i>				
	Rand	17 000	00	
	<i>Nil cents</i>			
<b>For: Commission received</b>				
<i>J Peters</i>		With Thanks		




	<b>RECEIPT</b>			<h1>Duplicate</h1>
	<b>RECEIPT NO: 213</b>		<b>17/03/2017</b>	
RECEIVED FROM: Deepak Maharaj				
The sum of <i>Eighty five thousand rand only</i>				
	Rand	85 000	00	
	<i>Nil cents</i>			
<b>For: Capital contribution</b>				
<i>J Peters</i>		With Thanks		

	<b>RECEIPT</b>			<h1>Duplicate</h1>
	<b>RECEIPT NO: 214</b>		<b>22/03/2017</b>	
RECEIVED FROM: Saunder Brothers				
The sum of <i>Three thousand rand only</i>				
	Rand	3 000	00	
	<i>Nil cents</i>			
<b>For: Bad debts recovered</b>				
<i>J Peters</i>		With Thanks		

- Create an account for bad debts recovered.



	<b>RECEIPT</b>		Duplicate	
	<b>RECEIPT NO: 215</b>		<b>29/03/2017</b>	
RECEIVED FROM: Fisherman 4 Life				
The sum of ?				
			Rand	?
			<i>Nil</i> cents	
<b>For:</b> Settlement of account				
<i>J Peters</i>			With Thanks	

### CASH DEPOSITS

The following deposits were made on:

- 06/03/2017 Deposit: BS 30/01
- 18/03/2017 Deposit: BS 30/02
- 31/03/2017 Deposit: BS 30/03

### CASH PAYMENTS

10023	
<b>01/03/2017</b>	
<b>To:</b>	Jadwats Fishing Suppliers
<b>For:</b>	Settlement of account on 1 March 2017
<b>Amount:</b>	R14 000,00

10024	
<b>09/03/2017</b>	
<b>To:</b>	KP Sangweni
<b>For:</b>	Manager's salary
<b>Amount:</b>	R19 750,00

10025	
<b>16/03/2017</b>	
<b>To:</b>	Kopy Kat
<b>For:</b>	Printing of brochures
<b>Amount:</b>	R5 460, 00

10026	
<b>18/03/2017</b>	
<b>To:</b>	Jadwats Fishing Suppliers
<b>For:</b>	Settlement of account
<b>Amount:</b>	?



10027	
22/03/2017	
To:	Xtec
For:	Leasing of photocopying machine
Amount:	R5 465, 00



10028	
25/03/2017	
To:	Branded Suppliers
For:	Office desks
Amount:	R18 250,00

- Create an account for leasing costs.

### ADDITIONAL PRINTOUTS REQUIRED

- Generate a trial balance on 31 March 2017 after all transactions have been captured and updated.




The following PRINTOUTS must be generated and handed in for marking:



2.1	Cash book for capturing the opening balance of the bank overdrafts	(6)
2.2	Suppliers invoices	(33)
2.3	Return and debit notes	(9)
2.4	Tax invoices	(28)
2.5	Credit notes	(11)
2.6	Petty cash journal	(5)
2.7	Cash receipts journal	(11)
2.8	Cash payments journal	(12)
2.9	Trial balance	(5)
		<b>[120]</b>

**TOTAL SECTION B: 120**

**SECTION C****QUESTION 3****INSTRUCTIONS**

1. Open the account of Sport Zone (SPORT), which has ALREADY BEEN LOADED on your computer.
2. The password for SPORT is 123.
3. Select SETUP. 
4. Select COMPANY PARAMETERS.
5. Select COMPANY DETAILS, select the company name section and click on 'Educational Number'.
6. Press CTRL + SHIFT + T and insert your EXAMINATION NUMBER in the block that appears.

**REQUIRED**

- Use the information provided below to complete the reconciliation process and the month end adjustments for May 2017, period 3, in the books of Sport Zone.
  - Continue to use the account structure for the General Ledger that has been set up. If there is NO account to enter a transaction into, such an account must be created. 
  - Print all the documents after processing. When printing journals, select 'print with kontras'.
  - Update the journals.
  - See page 21 for a full list of the printouts to be handed in for marking. Hand in the printouts in the same order as listed on page 20. FIVE marks will be deducted if printouts are not handed in, in the correct order as requested.
- 3.1 Use the information below to do the following:
- |       |   |      |
|-------|---|------|
| 3.1.1 | Complete and print (after the bank reconciliation) the cash receipts journal with the additional entries.   | (7)  |
| 3.1.2 | Complete and print (after the bank reconciliation) the cash payments journal with the additional entries.  | (11) |
| 3.1.3 | Follow the reconciliation process and print the bank reconciliation statement.  | (9)  |

# LION BANK

*Statement: 26*




*Tel: 036 631 2341*


Sport Zone  
44 Commercial Street  
Ladysmith

*Date: 31/05/2017*

*Fax: 036 631 2344*


DATE	DETAILS	DEBIT (-)	CREDIT (+)	BALANCE
01/05/2017	Opening balance			R52,50
01/05/2017	INT		R135,50	R188,00
02/05/2017	Service Fee	R256,65		-R68,65
04/05/2017	Cheque 56	R1 450,60		-R1 519,25
07/05/2017	Cheque 58	R15 400,00		-R16 919,25
09/05/2017	Management fee	R86,00		-R17 005,25
13/05/2017	Dep BDS22		R1 200,00	-R15 805,25
17/05/2017	RR55		R2 500,00	-R13 305,25
20/05/2017	Cheque 59	R23 598,50		-R36 903,75
21/05/2017	Dep BDS23		R1 564,00	-R35 339,75
24/05/2017	Internet banking fee	R45,00		-R35 384,75
25/05/2017	Cheque 63	R9 750,00		-R45 134,75
27/05/2017	Dep BDS24		R4 000,00	-R41 134,75
31/05/2017	DO45	R2 356,42		-R43 491,17

## ADDITIONAL INFORMATION


1. Identify and record all the bank charges for May 2017.
2. The transaction on the 01/05/2017 is for interest on the current account.
3. R55 is for a payment on the account for NKR Sporting. 
4. DO45 is for the monthly advertising fee in the local newspaper, 'The Smith'.

- 3.2 Process the following month-end adjustments for May 2017 (Period 3). The last note's number was 44. Print the bad debts journal. (7)

*Journal Voucher 45*




# Sport Zone




31/05/2017 NKR sporting has been declared insolvent. 25 cents in the rand was deposited into the bank account on 17/05/2017. It was decided to write off the outstanding amount as irrecoverable.

*Journal Voucher 46*




# Sport Zone




31/05/2017 Charge outstanding debtors' interest using the *charge overdue customers* function.

### 3.3 ADDITIONAL PRINTOUTS REQUIRED

Print a customer age analysis for 31 May 2017. Select the following fields: (6)

- Full details 
- Print descriptions
- Print transactions

**NOTE: PRINTOUTS must be handed in in the following order:**

- Cash receipts journal (after the bank reconciliation)
- Cash payments journal (after the bank reconciliation)
- Bank reconciliation
- Bad debts journal 
- Customer age analysis

**Answer QUESTIONS 3.4 and 3.5 on the ANSWER SHEETS provided. NB: VAT is charged at 14%.**


- 3.4 The following information was extracted from the books of Kricky Cricket on 28 February 2017:

Sales (VAT inclusive)	R150 000,00
Purchases (VAT exclusive)	R90 000,00
Output tax – bad debts	R3 400,00
Input tax – standard capital goods	R4 850,00




REQUIRED:

Calculate the following:

- 3.4.1 Output tax on sales for February 2017. (2)
- 3.4.2 Total output tax that will be recorded in the VAT 201 form. (2)
- 3.4.3 Input tax on purchases for February 2017. (2)
- 3.4.4 Total input tax for February 2017.  (2)
- 3.4.5 VAT payable to SARS or refundable to Kricky Cricket. State clearly if the amount is payable or refundable (4)
- 3.5 The following information pertains to a credit customer S Mohan:




	<p><b>Tax Invoice – S Mohan</b></p> <p>Date: 04/12/2017 Total amount: R5 650</p> <p>Payment terms: 5% discount with 15 days from date of invoice</p>
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<b>CREDIT NOTE</b>	<b>Credit Note – S Mohan</b> Dated: 10/12/2017 Amount: R1 250
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3.5.1 Calculate the amount the business will receive from S Mohan if payment is made on 14 December 2017. (5)

3.5.2 Calculate the amount the business will receive from S Mohan if payment is made on 31 December 2017.  (3)  
**[60]**

**TOTAL SECTION C: 60**  
**GRAND TOTAL: 200**

**ADDENDUM**

## ADMISSIBLE DEDUCTIONS WITH REGARD TO INPUT TAX

	Is VAT charged?		Input VAT deductible	
	YES	NO	YES	NO
Advertisements	X		X	
Bad debts	X		X	
Bank Charges				
Internet banking fee	X		X	
Service fee	X		X	
Management fee	X		X	
Commission received	X		X	
Donations		X		
Interest expense		X		
Interest on current account		X		
Interest received		X		
Leasing costs	X			
Motor vehicles	X		X	
Office equipment	X		X	
Computer equipment	X		X	
Plant and machinery	X		X	
Printing	X		X	
Rent received	X		X	
Repairs and maintenance	X		X	
Salaries and wages		X		
Staff expenses	X			X
Stationery	X		X	

**ANSWER SHEET**

**EXAMINATION NUMBER:**

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**CENTRE NUMBER:**

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**SECTION A**

**QUESTION 1**

1.1 1.1.1 \_\_\_\_\_

1.1.2 \_\_\_\_\_

1.1.3 \_\_\_\_\_

1.1.4 \_\_\_\_\_

1.1.5 \_\_\_\_\_

(5 × 1) (5)

1.2 1.2.1 \_\_\_\_\_

1.2.2 \_\_\_\_\_

1.2.3 \_\_\_\_\_

1.2.4 \_\_\_\_\_

1.2.5 \_\_\_\_\_

(5 × 1) (5)

1.3 1.3.1 \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ (2)

1.3.2 \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ (2)



**ANSWER SHEET**

**EXAMINATION NUMBER:**

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**CENTRE NUMBER:**

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

1.3.3

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(3)

1.3.4

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(3)  
**[20]**

**TOTAL SECTION A: 20**

**SECTION C**

3.4 3.4.1

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(2)

3.4.2

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(3)

3.4.3

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(2)

**ANSWER SHEET**

**EXAMINATION NUMBER:**

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**CENTRUM NUMBER:**

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3.4.4

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(3)

3.4.5

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(3)

3.5

3.5.1

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(4)

3.5.2

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(3)