



higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

N740(E)(N23)H

NATIONAL CERTIFICATE

INTRODUCTORY ACCOUNTING N4

(4010154)

23 November 2018 (X-Paper)

09:00–12:00

Calculators may be used.

This question paper consists of 8 pages and an ANSWER BOOK of 12 pages.

DEPARTMENT OF HIGHER EDUCATION AND TRAINING
REPUBLIC OF SOUTH AFRICA
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INTRODUCTORY ACCOUNTING N4
TIME: 3 HOURS
MARKS: 200

INSTRUCTIONS AND INFORMATION

1. Answer ALL the questions.
 2. Read ALL the questions carefully.
 3. Number the answers according to the numbering system used in this question paper.
 4. Use only BLUE or BLACK ink.
 5. Use the attached ANSWER BOOK to answer the questions
 6. Write neatly and legibly.
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QUESTION 1 (33 minutes)

Use the following information and complete the wage journal of GUNJAN TRADERS, for the week ended 14 January 2017.

NOTE: All calculations must be rounded off to the nearest rand. Close off the journal.

INFORMATION:

- The normal hours are 40 hours for a week consisting of 6 days. Mondays to Fridays 7 hours per day and 5 hours on Saturday.
- Mayans worked on Monday 6 hours, Tuesday 8 hours, Wednesday 5 hours, Thursday 7 hours, and Friday 10 hours and on Saturday he stayed home with no valid reason. (R34 per hour for normal time, and R38 per hour for overtime)
- Malay worked on Monday 7 hours, on Tuesday 9 hours, Wednesday 12 hours, and Thursday 10 hours, on Friday he attended her sister's funeral and on Saturday he arranged with Gunjan to use Wednesday's extra-hours for Saturday. (R51 per hour normal time, and R57 per hour overtime)
- Deductions:

Employees	Dependants	Medical Aid Fund	Pension Fund	PAYE	UIF
Mayans Malay	1 2	R190 for the member and R125 for each dependant	7,75% of normal wage	25% of gross wage after pension has been taken into account	1% of Gross wage

Employer's contribution:

Pension Fund – 52.65% of the contribution of the employee

UIF – R2.75 0 for each R1.85 contributed by the employee

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