



higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

N750(E)(J6)H

NATIONAL CERTIFICATE

INTRODUCTORY ACCOUNTING N4

(4010154)

6 June 2019 (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
NATIONAL CERTIFICATE
INTRODUCTORY ACCOUNTING N4
TIME: 3 HOURS
MARKS: 200

INSTRUCTIONS AND INFORMATION

1. Answer ALL the questions in the ANSWER BOOK.
 2. Read ALL the questions carefully.
 3. Write your CENTRE NUMBER and EXAMINATION NUMBER on ALL the pages of the ANSWER BOOK.
 4. Only BLACK or BLUE pens may be used.
 5. Tip-Ex may NOT be used.
 6. Write neatly and legibly.
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QUESTION 1 (36 minutes)

The following information is given with regard to two employees of KAPEPULA FISH MARKET.



REQUIRED:

Use the information below and complete the wage journal of KAPEPULA FISH MARKET for the week ended 30 July 2017.

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

INFORMATION:

- The normal working hours are 45 hours for a week consisting of 5 days. Monday to Friday 9 hours per day.
- Bazile worked 9 hours on Monday, 11 hours on Tuesday, 12 hours on Wednesday, 18 hours on Thursday and on Friday he arranged with his supervisor to use the Thursday's overtime for Friday, as he had to accompany his son to extra-mural activities at his school. (R46 per hour for normal time and R69 per hour for overtime)
- Timbale worked 11 hours on Monday, 13 hours on Tuesday, 9 hours on Wednesday and 8 hours on Thursday. On Friday he stayed home. (R26 per hour normal time and R39 per hour overtime)
- Deductions:

Employees	Dependants	Medical Aid Fund	Pension Fund	PAYE	UIF
Bazile Timbale	1 2	R450 for the member and R225 for each dependant	8,5% of normal wage	25% of gross wage after pension has been taken into account	1% of normal wage

- Employer's contribution:



Pension fund – 72,5% of the contribution of the employee
UIF – R92,75 for each R92,75 contributed by the employee

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