



higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

NATIONAL CERTIFICATE
INTRODUCTORY ACCOUNTING N4

(4010154)

4 June 2021 (X-paper)
09:00–12:00

This question paper consists of 7 pages.

219Q1J2104

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. Number the answers according to the numbering system used in this question paper.
 4. Start each question on a new page.
 5. Use only a black or blue pen.
 6. Write neatly and legibly.
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QUESTION 1 (36 minutes)

Use the following information and complete the wages journal of Choppies Supermarket for the week ended 28 July 2020.



NOTE: Round off all calculations to the nearest rand. Do not close off the wage journal.

Information:

- The normal hours are 40 hours for a week consisting of five days: Monday to Thursday 8,5 hours per day and 6 hours on Friday.
- Bella worked 9,5 hours on Monday, 10,5 hours on Tuesday, 12,5 hours on Wednesday, 8,5 hours on Thursday and on Friday she attended a workshop with the manager's approval (R20 per hour for normal time and R30 per hour for overtime).
- Kari worked 8,5 hours on Monday, 11,5 hours on Tuesday, 13,5 hours on Wednesday, 8,5 hours on Thursday and on Friday he attended a conference with no manager's approval (R16 per hour normal time and R24 per hour overtime).

Deductions:



Employees	Dependants	Medical aid fund	Pension fund	PAYE	UIF
Bella	3	R68 for the member and R34 for each dependant	7,5% of normal wage	25% of gross wage after pension has been considered	1% of normal wage
Kari	4				

Employer's contribution:

- Pension fund: 50% of the contribution of the employee
- UIF: R8,75 for each R6,45 contributed by the employee



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