



higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

NATIONAL CERTIFICATE INTRODUCTORY ACCOUNTING N4

(4010154)

**6 June 2022 (X-paper)
09:00–12:00**

Non-programmable calculators may be used.

This question paper consists of 7 pages.

219Q1J2206

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.
2. Read all the questions carefully.
3. Number the answers according to the numbering system used in this question paper.
4. Answer all questions in the ANSWER BOOK provided.
5. No pages may be removed from the ANSWER BOOK.
6. Show all calculations.
7. Use the table below to guide you on how much time to spend answering each question.
8. Write neatly and legibly.

QUESTIONS	TOPICS	MARKS	RECOMMENDED TIME GUIDE
1	Wages and salaries journal	38	34 minutes
2	Bank reconciliation	37	33 minutes
3	Subsidiary journals and posting to the general ledger	75	68 minutes
4	Financial statements	50	45 minutes
		200	180 minutes

QUESTION 1

Use the following information and complete the wages journal of Taylor and Tehilla Cellular for the week ended 28 July 2019.

NOTE: Round off all calculations to the nearest rand.
Close off the wages journal.

Information:

- Normal hours are 40 hours a week consisting of five days. Monday to Thursday 8,5 hours per day and 6 hours on a Friday.
- Taylor worked 10,5 hours on Monday, 9,5 hours on Tuesday, 13,5 hours on Wednesday, 8,5 hours on Thursday and on Friday she attended a workshop with the manager's approval. R32 per hour for normal time and R48 per hour for overtime.
- Tehilla worked 10,5 hours on Monday, 12,5 hours on Tuesday, 9,5 hours on Wednesday, 8,5 hours on Thursday and on Friday he attended a private conference without the manager's approval. R24 per hour normal time and R36 per hour overtime.

Deductions are as follow:

Employees	Dependants	Medical aid fund	Pension fund	PAYE	UIF
Taylor	1	R145 for the main member and R128 for each dependant	7,8% of normal wage	21% of gross wage after pension has been taken into account	1% of normal wage
Tehilla	3				

Employer's contribution:

Pension fund: 45% of the amount contributed by the employee

UIF: R1 for every R1 contributed by the employee

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