

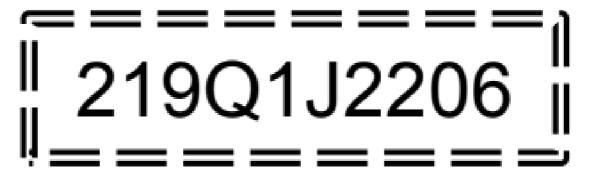
NATIONAL CERTIFICATE INTRODUCTORY ACCOUNTING N4

(4010154)

6 June 2022 (X-paper) 09:00–12:00

Non-programmable calculators may be used.

This question paper consists of 7 pages.



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DEPARTMENT OF HIGHER EDUCATION AND TRAINING REPUBLIC OF SOUTH AFRICA

NATIONAL CERTIFICATE
INTRODUCTORY ACCOUNTING N4
TIME: 3 HOURS
MARKS: 200

INSTRUCTIONS AND INFORMATION

- Answer all the questions.
- 2. Read all the questions carefully.
- 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.
- 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	
	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	

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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	7,8% of normal	21% of gross wage after pension has	1% of normal
Tehilla	3	each dependant	wage	been taken into account	wage

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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