



higher education
& training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

MARKING GUIDELINE

NATIONAL CERTIFICATE
NOVEMBER EXAMINATION
COMPUTERISED FINANCIAL SYSTEMS N4

2 DECEMBER 2016

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COMPUTERISED FINANCIAL SYSTEMS N4

Educational No: CFS N4 NOVEMBER 2016 MG

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Supplier Age Analysis as at 30/06/2016 - Last Year

Prepared by: Educational Pack

Name		120+ Days	90 Days	60 Days	30 Days	Current	Total Due
F001 - Fanel Suppliers	✓ *	0.00	0.00	0.00	789.00 ✓	1 234.56 ✓	2 023.56
H001 - House of Crystal	✓ *	0.00	0.00	0.00	0.00	0.00	0.00
L001 - Lockhart	*	0.00	0.00	987.65 ✓	0.00	1 357.91	2 345.56
Y001 - Yellow Leads	*	0.00	0.00	0.00	2 468.00 ✓	0.00	2 468.00
TOTAL :		0.00	0.00	987.65	3 257.00	2 592.47	6 837.12
PERCENTAGE :		0.00%	0.00%	14.45%	47.64%	37.92%	100.00%
GRAND TOTAL :							6 837.12

----- End of Report -----

✓ No details

10 ÷ 2 = 5

COMPUTERISED FINANCIAL SYSTEMS N4

Softline Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: CFS N4 NOVEMBER 2016 MG PO Box 781893 Sandton 2146 South Africa	Supplier Invoice - 1 Document <hr/> Date 07/07/2016 - 2 Doses <hr/> Page 1 <hr/> Document No SI001
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House of Crystal PO Box 98 BELLVILLE ✓ 7531	Deliver to 5 Smith Drive PAROW ✓ 7500
------------------------------------------------------	------------------------------------------------

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
H001 ✓	HC02 ✓	N	753951462 ✓	Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
690	Angela	48	Each	9.89		14.00%	474.72
370	Concer	36	Each	15.55		14.00%	559.80
240	Margot	48	Each	12.12		14.00%	581.76

10

Early Payment Terms: ✓ 15% within 30 days from period end 1,448.73 until 30/08/2016 Received in good order Signed _____ Date _____	<table border="1" style="width: 100%;"> <tr> <td>Sub Total</td> <td>1,616.28</td> </tr> <tr> <td>Discount @ ✓ 7.50%</td> <td>121.21</td> </tr> <tr> <td>Amount Excl Tax</td> <td>1,495.07</td> </tr> <tr> <td>Tax</td> <td>209.31</td> </tr> <tr> <td>Total</td> <td>1,704.38</td> </tr> </table>	Sub Total	1,616.28	Discount @ ✓ 7.50%	121.21	Amount Excl Tax	1,495.07	Tax	209.31	Total	1,704.38
Sub Total	1,616.28										
Discount @ ✓ 7.50%	121.21										
Amount Excl Tax	1,495.07										
Tax	209.31										
Total	1,704.38										

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COMPUTERISED FINANCIAL SYSTEMS N4

Softline Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: CFS N4 NOVEMBER 2016 MG PO Box 781893 Sandton 2146 South Africa	Supplier Invoice Date 14/07/2016 Page 1 Document No SI002
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Yellow Leads	Deliver to
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Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
Y001 ✓	YL01 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
180	Rhapsody	24	Each	15.55		14.00%	373.20
650	Bistro	36	Each	19.99		14.00%	719.64
450	Forum	48	Each	20.20		14.00%	969.60
460	Honey	60	Each	24.24		14.00%	1,454.40

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Early Payment Terms: ✓ 10% within 30 days from period end 3,157.24 until 30/08/2016	
Received in good order	
Signed _____	Date _____

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Sub Total	3,516.84
Discount @ ✓ 12.50%	439.60
Amount Excl Tax	3,077.24
Tax	430.82
Total	3,508.06

COMPUTERISED FINANCIAL SYSTEMS N4

Softline Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: CFS N4 NOVEMBER 2016 MG PO Box 781893 Sandton 2146 South Africa	Supplier Invoice	
	Date	21/07/2016
	Page	1
	Document No	SI003

Lockhart	Deliver to
----------	------------

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
L001 ✓	L03 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
370	Concer	36	Each	16.66		14.00%	599.76 ✓
120 ✓	Irish ✓	72	Each ✓	25.00		14.00%	1,800.00 ✓

Early Payment Terms: ✓ 5% within 60 days from period end 2,339.04 until 29/09/2016	
Received in good order	
Signed _____	Date _____

Sub Total	2,399.76
Discount @ ✓ 10.00%	239.98
Amount Excl Tax	2,159.78
Tax	302.37
Total	2,462.15

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COMPUTERISED FINANCIAL SYSTEMS N4

Softline Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: CFS N4 NOVEMBER 2016 MG PO Box 781893 Sandton 2146 South Africa	DEBIT NOTE ✓
	Date 15/07/2016 — 1 Date
	Page 1
	Document No DN25 ✓

House of Crystal PO Box 98 BELLVILLE 7531	Deliver to 5 Smith Drive PAROW 7500
----------------------------------------------------	----------------------------------------------

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
H001 ✓	HC02 ✓	N	753951462	Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
690	Angela	6	Each	9.89		14.00%	59.34
	✓ Wrong size						
240	✓ Margot	12	Each	12.12		14.00%	145.44
	✓ Receive Rhapsody						

690 - Wrong size 240 - Receive Rhapsody Received in good order Signed _____ Date _____

Sub Total	204.78
Discount @ ✓ 7.50%	15.36
Amount Excl Tax	189.42
Tax	26.51
Total	215.93

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COMPUTERISED FINANCIAL SYSTEMS N4

Softline Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: CFS N4 NOVEMBER 2016 MG PO Box 781893 Sandton 2146 South Africa	TAX INVOICE ✓	
	Date	06/07/2016 - 2 Dates
	Page	1
	Document No	TI701 ✓

Cash Sales	Deliver to C Swart 63 Misspell Street ✓ GOODWOOD 7530
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Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
Z99 ✓		N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
180	Rhapsody	6	Each	34.99		14.00%	209.94
450	Forum	12	Each	45.00		14.00%	540.00
370	Concer	6	Each	29.99		14.00%	179.94
DC	Delivery cost			125.00		14.00%	125.00

Received in good order
Signed _____ Date _____

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Sub Total	1,054.88
Discount @ ✓ 15.00%	139.48
Amount Excl Tax	915.40
Tax	128.15
Total	1,043.55

COMPUTERISED FINANCIAL SYSTEMS N4

Softline Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: CFS N4 NOVEMBER 2016 MG PO Box 781893 Sandton 2146 South Africa	TAX INVOICE	
	Date	12/07/2016
	Page	1
	Document No	TI702

XL Zwebu	Deliver to
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Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
Z002 ✓		N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
690	Angela	24	Each	20.00		14.00%	480.00
370	Concer	6	Each	29.99		14.00%	179.94
460	Honey	12	Each	50.00		14.00%	600.00
240	Margot	6	Each	25.00		14.00%	150.00
DC	Delivery cost			125.00		14.00%	125.00

Sale from 15 - 20 July 2016. (All credit invoices) ✓ Received in good order Signed _____ Date _____	Early Payment Terms: ✓ 5% within 60 days from period end 1,440.42 until 29/09/2016
----------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------

Sub Total	1,534.94
Discount @ ✓ 15.00%	211.49
Amount Excl Tax	1,323.45
Tax	185.28
Total	1,508.73

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COMPUTERISED FINANCIAL SYSTEMS N4

Softline Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: CFS N4 NOVEMBER 2016 MG PO Box 781893 Sandton 2146 South Africa	TAX INVOICE Date 18/07/2016 Page 1 Document No TI703
G Smith	Deliver to

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
S001 ✓		N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
370	Concer	12	Each	29.99		14.00%	359.88
650	Bistro	18	Each	39.98		14.00%	719.64
690	Angela	6	Each	20.00		14.00%	120.00

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Sale from 15 - 20 July 2016.

Early Payment Terms:

 ✓ 10% within 30 days from period end
 1,230.71 until 30/08/2016

Received in good order

Signed _____

Date _____

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Sub Total	1,199.52
Discount @ 0.00%	0.00
Amount Excl Tax	1,199.52
Tax	167.93
Total	1,367.45

COMPUTERISED FINANCIAL SYSTEMS N4

Softline Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: CFS N4 NOVEMBER 2016 MG PO Box 781893 Sandton 2146 South Africa	TAX INVOICE	
	Date	24/07/2016
	Page	1
	Document No	TI704

L Pieterse PO Box 10 CAPE TOWN 8001	Deliver to 21 Long Street CAPE TOWN 8000
----------------------------------------------	---------------------------------------------------

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
P003 ✓		N	852963741	Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
450	Forum	24	Each	45.00		14.00%	1,080.00
650	Bistro	12	Each	39.98		14.00%	479.76
180	Rhapsody	6	Each	34.99		14.00%	209.94

Sale from 15 - 20 July 2016. Received in good order Signed _____ Date _____	Early Payment Terms: ✓ 7.5% within 30 days from period end 1,772.84 until 30/08/2016
-------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------

Sub Total	1,769.70
Discount @ ✓ 5.00%	88.49
Amount Excl Tax	1,681.21
Tax	235.37
Total	1,916.58

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COMPUTERISED FINANCIAL SYSTEMS N4

Softline Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: CFS N4 NOVEMBER 2016 MG PO Box 781893 Sandton 2146 South Africa	TAX INVOICE Date 30/07/2016 Page 1 Document No T1705
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Cash Sales	Deliver to T McDonald 45 Robyn Crescent ✓ WELGELEGEN 7500
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Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
Z99 ✓		N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
460	Honey	12	Each	50.00		14.00%	600.00 ✓
370	Concer	6	Each	29.99		14.00%	179.94 ✓
120	Irish	12	Each	56.25 ✓		14.00%	675.00 ✓
DC	Delivery cost			125.00		14.00%	125.00 ✓

Received in good order Signed _____ Date _____	
-------------------------------------------------------	--

Sub Total	1,579.94
Discount @ ✓ 15.00%	218.24
Amount Excl Tax	1,361.70
Tax	190.64
Total	1,552.34

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COMPUTERISED FINANCIAL SYSTEMS N4

Softline Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: CFS N4 NOVEMBER 2016 MG PO Box 781893 Sandton 2146 South Africa	Credit Note - 1 Document <hr/> Date 18/07/2016 - 1 Date <hr/> Page 1 <hr/> Document No CN001
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XL Zwebu	Deliver to
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Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
Z002 ✓	TI702 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
690	✓ Angela	6	Each	20.00		14.00%	120.00
	✓ Not ordered						
460	✓ Honey	6	Each	50.00		14.00%	300.00
	✓ Wrong quantity						

690 - Not ordered
 460 - Wrong quantity

Received in good order

Signed _____ Date _____

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Sub Total	420.00
Discount @ ✓ 15.00%	63.00
Amount Excl Tax	357.00
Tax	49.98
Total	406.98

COMPUTERISED FINANCIAL SYSTEMS N4

Educational No: CFS N4 NOVEMBER 2016 MG

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Suppliers Journal batch listing for user User 0 - Pre Update Printout

Prepared by: Educational Pack

Per	Date	GCS	Account	Reference	Description	Cost Code	Tx	Exclusive	Inclusive	Contra
1	28/07/2016	S	F001 -Fanel Suppliers	F04	3 Glass Locker cabinets		05	13,157.89	✓15,000.00	C 6300/010 ✓
1	28/07/2016	S	F001 -Fanel Suppliers	✓F04 ✓	1 HP Printer		05	6,578.95	✓7,500.00	C 6300/010 ✓
1	28/07/2016	S	F001 -Fanel Suppliers	F04	2 Boxes letterhead printing paper		01	1,096.49	✓1,250.00	C 4200/000 ✓
1	28/07/2016	G	9500/000-Vat / Tax Control Account	ZContras	F04 - Tax entry		00	1,842.11	1,842.11	D
1	28/07/2016	G	6300/010-Office Equipment - @ Cost	F04	3 Glass Locker cabinets		00	13,157.89	13,157.89	D 6300/010
1	28/07/2016	G	9500/000-Vat / Tax Control Account	ZContras	F04 - Tax entry		00	921.05	921.05	D
1	28/07/2016	G	6300/010-Office Equipment - @ Cost	F04	1 HP Printer		00	6,578.95	6,578.95	D 6300/010
1	28/07/2016	G	9500/000-Vat / Tax Control Account	ZContras	F04 - Tax entry		00	153.51	153.51	D
1	28/07/2016	G	4200/000-Printing & Stationery	F04	2 Boxes letterhead printing paper		00	1,096.49	1,096.49	D 4200/000

-----End of Report-----

- 1 Date

- 2 Description

- 1 ZContra

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COMPUTERISED FINANCIAL SYSTEMS N4

Educational No: CFS N4 NOVEMBER 2016 MG

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Supplier Allowances batch listing for user User 0 - Pre Update Printout

Prepared by: Educational Pack

Per	Date	GCS	Account	Reference	Description	Cost Code	Tx	Exclusive	Inclusive	Contra
1	30/07/2016	S	F001 -Fanel Suppliers	F04	1 Glass Locker cabinet- glass broken		05	4,385.96	5,000.00	D 6300/010
1	30/07/2016	G	9500/000-Vat / Tax Control Account	ZContras	F04 - Tax entry		00	614.04	614.04	C
1	30/07/2016	G	6300/010-Office Equipment - @ Cost	F04	1 Glass Locker cabinet- glass broken		00	4,385.96	4,385.96	C 6300/010

- 1 Date

----- End of Report -----

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COMPUTERISED FINANCIAL SYSTEMS N4

Educational No: CFS N4 NOVEMBER 2016 MG

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General Journal batch listing for user User 0 - Pre Update Printout

Prepared by: Educational Pack

Per	Date	GCS	Account	Reference	Description	Cost Code	Debit	Credit	Contra
✓	01/07/2016	G	6200/010-Motor Vehicles - @ Cost	7/1	Owner's vehicle for business use		75 000.00 ✓		5100/000 ✓
✓	31/07/2016	G	3450/000-Depreciation	7/3	MV 8% CP		3 621.00 ✓		6200/020 ✓
1	31/07/2016	G	3450/000-Depreciation	7/3	OE 15% diminishing balance		2 583.00 ✓		6300/020 ✓
1	01/07/2016	G	5100/000-Capital	7/1	Owner's vehicle for business use			75 000.00	5100/000
1	31/07/2016	G	6200/020-Motor Vehicles - Accum Depre	7/3	MV 8% CP			3 621.00	6200/020
1	31/07/2016	G	6300/020-Office Equipment - Accum Depre	7/3	OE 15% diminishing balance			2 583.00	6300/020

----- End of Report -----

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COMPUTERISED FINANCIAL SYSTEMS N4

Educational No: CFS N4 NOVEMBER 2016 MG

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Prepared by: Educational Pack

CB 1 Receipts batch listing for user User 0 - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Cost Code	Tx	Exclusive	Inclusive	Contra
1	02/07/2016	✓ G	2850/000-Bad Debts Recovered	BDS01	R101 N Jacobs	✓	04	4 385.96	✓ 5 000.00	C 8400/000
1	07/07/2016	* C	Z99 -Cash Sales	BDS01	CRR 001	✓	00	1 043.55	✓ 1 043.55	C 8400/000
1	18/07/2016	* C	S001 -Smith, G	BDS01	R102 Settle invoice 12/07		00	1 230.70	✓ 1 230.70	C 8400/000
1	20/07/2016	C	Z002 -Zwebu, XL	BDS02	R103 Settle account		00	1 046.66	✓ 1 046.66	C 8400/000
1	21/07/2016	* C	Z99 -Cash Sales	BDS03	CRR 002		00	1 552.34	✓ 1 552.34	C 8400/000
1	30/07/2016	* G	2950/000-Rent Received	BDS03	R104 LM Nqgu		01	6 578.95	✓ 7 500.00	C 8400/000
1	01/07/2016	* G	5100/000-Capital	BS001/07	B Nero - additional capital		00	35 000.00	✓ 35 000.00	C 8400/000
1	18/07/2016	C	S001 -Smith, G	BDS01	Discount		01	119.95	✓ 136.74	C 3550/000
1	20/07/2016	C	Z002 -Zwebu, XL	BDS02	Discount		01	48.33	✓ 55.09	C 3550/000
1	30/07/2016	x G	8400/000-Bank	ZContras	Generated CB 1 Receipts		00	52 373.25	52 373.25	D
1	30/07/2016	x G	3550/000-Discount Allowed for Cash	ZContras	Generated Discount - ZContras		00	168.28	168.28	D 3550/000
1	31/07/2016	x G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry		00	1 511.54	1 511.54	C

----- End of Report ----- - ZTax

- Z Date

- 1 ZContra

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Line transaction - account + amount

COMPUTERISED FINANCIAL SYSTEMS N4

Educational No: CFS N4 NOVEMBER 2016 MG

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Prepared by: Educational Pack

CB 1 Payments batch listing for user User 0 - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Cost Code	Tx	Exclusive	Inclusive	Contra
1	01/07/2016	* G	6300/010-Office Equipment - @ Cost	25	Outdoor Pty Ltd		05	19 736.84	✓ 22 500.00	D 8400/000
1	05/07/2016	* G	4300/000-Rent Paid	26	Oakdale Real Estate		01	10 833.33	✓ 12 350.00	D 8400/000
1	10/07/2016	* G	5400/000-Drawings	27	Bellville Municipality - Electricity		00	750.00	✓ 750.00	D 8400/000
1	10/07/2016	* G	3650/000-Electricity & Water	27	Bellville Municipality		01	3 728.07	✓ 4 250.00	D 8400/000
1	15/07/2016	S	Y001 -Yellow Leads	28	Settle account		00	2 344.60	✓ 2 344.60	D 8400/000
1	20/07/2016	* G	3400/000-Courier & Postage	29	Bellville Post Office-ship parcel		01	768.42	✓ 876.00	D 8400/000
1	23/07/2016	* G	4400/000-Salaries & Wages	30	AB de Villiers		00	15 750.00	✓ 15 750.00	D 8400/000
1	26/07/2016	G	8410/000-Petty Cash	31	Cash - restore imprest amount		00	516.08	✓ 516.08	D 8400/000
1	29/07/2016	S	F001 -Fanel Suppliers	32	Settle account		00	20 773.56	✓ 20 773.56	D 8400/000
1	04/07/2016	* G	4700/000-Rates and Taxes	BS001/01	Bellville Municipality		00	1 234.56	✓ 1 234.56	D 8400/000
1	05/07/2016	* G	3200/000-Bank Charges	BS001/02	FNB - service fee		01	66.17	✓ 75.43	D 8400/000
1	14/07/2016	* G	3200/000-Bank Charges	BS001/02	FNB - cash handling fees		01	37.90	✓ 43.21	D 8400/000
1	15/07/2016	* G	9500/000-Vat / Tax Control Account	BS001/03	Receiver of Revenue		00	2 345.67	✓ 2 345.67	D 8400/000
1	19/07/2016	* G	3200/000-Bank Charges	BS001/02	FNB - cheque book		01	39.47	✓ 45.00	D 8400/000
1	19/07/2016	* S	H001 -House of Crystal	BS001/04	Settlement		00	1 255.18	✓ 1 255.18	D 8400/000
1	25/07/2016	* G	3200/000-Bank Charges	BS001/05	FNB - tax levy		00	23.45	✓ 23.45	D 8400/000
1	31/07/2016	* G	4750/000-Interest on current account	BS001/06	FNB		00	43.21	✓ 43.21	D 8400/000
1	15/07/2016	S	Y001 -Yellow Leads	28	Discount		01	108.25	✓ 123.40	D 2700/000
1	19/07/2016	S	H001 -House of Crystal	BS001/04	Discount		01	204.62	✓ 233.27	D 2700/000
1	31/07/2016	x G	8400/000-Bank	ZContras	Generated CB 1 Payments		00	85 175.95	85 175.95	C
1	31/07/2016	x G	2700/000-Discount Received for Cash	ZContras	Generated Discount - ZContras		00	312.87	312.87	C 2700/000
1	31/07/2016	x G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry		00	4 885.64	4 885.64	D

End of Report

- 2 Date

- 2 Description

- 2 Tax

- 1 ZContra

Line transaction - account + amount

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COMPUTERISED FINANCIAL SYSTEMS N4

Educational No: CFS N4 NOVEMBER 2016 MG

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Reconciliation Output : Cash Book 1 - 8400/000 - Bank

Prepared by: Educational Pack

Closing Balance As Per Bank Statement			-10 215.12	✓
Less Outstanding CB 1 Payments :				
28	15/07/2016	Settle account	2 344.60	
31	26/07/2016	Cash - restore imprest amount	516.08	
32	29/07/2016	Settle account	20 773.56	
Sub Total			23 634.24	CR
Plus Outstanding CB 1 Receipts :				
BDS02	20/07/2016	R103 Settle account	1 046.66	
Sub Total			1 046.66	DR
Reconciled Bank Balance			-32 802.70	
Computer Bank Balance As At 31/07/2016			-32 802.70	
Diff			0.00	✓

----- End of Report -----

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COMPUTERISED FINANCIAL SYSTEMS N4

Educational No: CFS N4 NOVEMBER 2016 MG

23/07/2015 13:00 Page: 1

Cash Book Details - 01/07/2016 to 31/07/2016

Prepared by: Educational Pack

Date	Account	Name	Reference	Description	Tax	Amount
OPENING BALANCE FOR CASH BOOK 2 : ACCOUNT 8410/000 - PETTY CASH AS AT 01/07/2016						0.00
Cash Book 2 : Account 8410/000 - Petty Cash - CB 2 Payments						
05/07/2016	4150/020	Motor Vehicle - Repairs & Maint.	PCV79	BLV Motors - vehicle tyre	18.49	✓ -150.59
10/07/2016	4400/000	Salaries & Wages	PCV80 ✓	Cash - R Madiba	0.00	✓ -180.00
15/07/2016	4200/000	Printing & Stationery	PCV81	BEL Stationers - receipt books	7.37	✓ -59.99
20/07/2016	3250/000	Cleaning	PCV82	GWD Merchants - cleaning material	15.41	✓ -125.50
Total for Cash Book 2 : Account 8410/000 - Petty Cash - CB 2 Payments					41.27	-516.08
CLOSING BALANCE FOR CASH BOOK 2 : ACCOUNT 8410/000 - PETTY CASH AS AT 31/07/2016						-516.08
					RECEIPTS	PAYMENTS
Transactions Printed					0.00	516.08
Opening Balance						
Closing Balance					516.08	
Total					516.08	516.08

- 2 Date

Transactions Printed
Opening Balance
Closing Balance
Total

RECEIPTS

PAYMENTS

----- End of Report -----

- 2 Description

- 1 Tax

line transaction - amount + account

COMPUTERISED FINANCIAL SYSTEMS N4

Educational No: CFS N4 NOVEMBER 2016 MG

23/07/2015 13:00 Page: 1

Entry Type Details : 01/07/2016 to 31/07/2016

Prepared by: Educational Pack

Date	Account Contra Acc (If Available)	Batch ID (If Available)	Name User Name	Reference	Description	Tax Type	Tax	Amount
Entry Type 12 - Stock Journal								
31/07/2016	7700/000 ✓	8	Trading Stock	7/2 ✓	Transfer of closing stock	00		3 839.22 ✓
	2020/000		User 0					
31/07/2016	2020/000 ✓	8	Closing stock	7/2	Transfer of closing stock	00		-3 839.22
	7700/000		User 0					
Total for Entry Type 12 : Stock Journal								0.00

----- End of Report -----

5

- 1 other entry types

COMPUTERISED FINANCIAL SYSTEMS N4

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Customer Listing

Prepared by: Educational Pack

Acc P003 ✓		Telephone: 021 700 1122 ✓	Disc%: 5.00% ✓
Name Pieterse, L ✓		Fax:	Cr Limit: 7 500.00 ✓
Delivery Address	Postal Address	Contact: Lizanne Hough ✓	Interest: None
21 Long Street	PO Box 10	Mobile Phone: 076 852 1379 ✓	Statement: P OM
CAPE TOWN ✓	CAPE TOWN ✓	Email: lizanne.h@telc omsa.net ✓	Blocked: No
8000	8001	Type: B/F	Price List: Price List 1
		Category: 0	Sales Code:
		Normal Terms: 0	Tax Mode: No tax type default
		Early Terms: 4 ✓	Tax Type: 0
		Currency Code: 0	Tax Reference: 852963741 ✓
		EU Country:	Ship / Deliver:
		No. of Notes: 0	Freight:
			Cash Sale Acc: No
			Accepts Email: No

----- End of Report -----

$$12 \div 2 = 6$$

COMPUTERISED FINANCIAL SYSTEMS N4

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Prepared by: Educational Pack

Inventory Master Listing

DC - Delivery cost

Blocked:	No	Allow Tax:	Yes
Commodity Code:		Purchase Tax Type:	1
Category:	000	Sales Tax Type:	1
Disc:	None ✓	Fixed Desc:	No
Barcode:		Show Qty:	No ✓
Unit:	Each	Sales Comm:	Yes
Nett Mass:	0	Service Item:	Yes ✓
Notes:	0	Serial Item:	No
Group:	001 ✓	Bin:	
Last Invoice Date:	30/07/2016	Last Purchase Date:	/ /
Min Reorder:		Max Reorder:	
Pref Supplier:		Pref Supp Inventory Code:	

----- End of Report -----

- 1 Other items

4

COMPUTERISED FINANCIAL SYSTEMS N4

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BALANCE SHEET as at 31/07/2016 ✓

Prepared by: Educational Pack

CAPITAL EMPLOYED ✓

Share Capital	110 000.00	110 000.00	
Capital			
Retained Income			
Net Profit/Loss this year	(25 769.55)	(25 769.55)	84 230.45
Shareholders Loan			
Drawings	(750.00)	(750.00)	(750.00)
			<u>83 480.45</u>

EMPLOYMENT OF CAPITAL

Fixed Assets			
Motor Vehicles - Net Value	71 379.00		
Office Equipment - Net Value	32 504.72	103 883.72	103 883.72
Current Assets			
Trading Stock	3 839.22		
Customer Control Account	1 916.59	5 755.81	
Current Liabilities			
Bank	32 802.70		
Supplier Control Account	8 315.77		
Vat / Tax Control Account	(8 122.27)		
Opening Balance / Suspense Account	(6 837.12)	(26 159.08)	(20 403.27)
			<u>83 480.45</u>

- ✓ No zero items
- ✓ Alternative layout

4-

TOTAL SECTION A: 180

SECTION B**ADDENDUM B**

1.

TRADING NAME <i>Crystal Glass</i> ✓	VAT Registration number <i>987654321</i> ✓	Period end <i>31 August 2016</i> ✓
CALCULATION OF OUTPUT VAT	RANDS ONLY	VAT (2 decimals)
Standard rate	52 910 ✓	6 497.79 ✓
Capital goods	38 250 ✓	4 697.36 ✓
Other		767.05 ✓
TOTAL OUTPUT VAT		11 962.20 ✓
CALCULATION OF INPUT VAT		
Capital goods		2 935.86 ✓
Standard rate		4 414.68 ✓
Bad debts		1 150.58 ✓
Other		
TOTAL INPUT VAT		8 501.12 ✓
AMOUNT PAYABLE/RECEIVABLE ✓		3 461.08 ✓
<i>G Manuel</i> ✓ Signature of authorised person	<i>Bookkeeper</i> ✓ Capacity	<i>13 September 2016</i> ✓ Date

(9)

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Notes

Prepared by: Educational Pack

Other	SECTION B	Open	Examination number	23/07/2015	23/07/2015
2. Receiver of Revenue					
3.1 R45 000.00					
3.2 R6 300.00					
4.1 R2 768.22					
4.2 $2\,768.22 \times 100 / 114 = 2428.26$					
4.3 $2\,768.22 \times 14 / 114 = 339.96$					

----- End of Report -----

TOTAL SECTION B: 20
GRAND TOTAL: 200