

**FAC1502**

October/November 2011

FINANCIAL ACCOUNTING PRINCIPLES, CONCEPTS AND PROCEDURES

Duration : 2 Hours

100 Marks

EXAMINERS :

FIRST :

MS A DU PLESSIS

MRS KA NKOME

MR D VON WELL

PROF JS JANSEN VAN RENSBURG

MR P MARAISANE

PROF D SCOTT

SECOND :

Use of a non-programmable pocket calculator is permissible.

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This question paper consists of 5 pages.

PLEASE NOTE :

1. Ensure that you are writing the correct examination paper.
2. Ensure that you are handed the correct examination answer book (BLUE) by the invigilator.
3. All questions must be answered.
4. Basic calculations, where applicable, must be shown.
5. The answer to each question must be commenced on a new (separate) page.
6. Please do not answer the paper in pencil.
7. PROPOSED TIMETABLE (try not to deviate from this):

| QUESTION | TOPIC | MARKS | TIME (minutes) |
|----------|-------------------------|------------|----------------|
| 1 | Closing entries | 27 | 32 |
| 2 | Financial statements | 25 | 30 |
| 3 | General ledger accounts | 31 | 38 |
| 4 | Incomplete records | 17 | 20 |
| | TOTAL | 100 | 120 |

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