higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

NASIENRIGLYN

NASIONALE SERTIFIKAAT

GEREKENARISEERDE FINANSIËLE STELSELS N5

18 November 2025

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AFDELING A

VRAAG 1.2.3 – DRUKSTUK 1

Educational No: WAKA MARKING GUIDELINE 29/08/23 17:31 Page: 1

Prepared by: Educational Pack

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

Per	Date	GCS	Account	Reference	Description	Project	Debit	Credit	Contra
12	30/04/24	G	5100/000-Capital	J12	Balance			895,250.00 ✓	
12	30/04/24	G	5400/000-Drawings	J12	Balance		35,500.00 ✓		
12	30/04/24	G	6000/000-Plant and Machinery	J12	Balance		732,520.00 ✓		
12	30/04/24	G	6100/000-Equipment	J12	Balance		236,000.00 ✓		
12	30/04/24	G	6800/000-Fixed deposit	J12	Balance		100,000.00 ✓		
12	30/04/24	G	7200/000-Inventory	J12	Balance		154,280.00 ✓		
12	30/04/24	G	8000/000-Provision for credit losses	J12	Balance			12,100.00 ✓	
12	30/04/24	G	8100/000-Trade receivables	J12	Balance		31,110.00 ✓		
12	30/04/24	G	8500/000-Bank	J12	Balance		88,000.00 ✓		
12	30/04/24	G	9000/000-Trade payables	J12	Balance			66,000.00 ✓	
12	30/04/24	G	9200/000-Loan:QL Bank	J12	Balance			150,000.00 ✓	
12	30/04/24	G	1000/000-Sales	J12	Balance			600,000.00 ✓	
12	30/04/24	G	2000/000-Cost of sales	J12	Balance		336,660.00 ✓		
12	30/04/24	G	2800/000-Rental income	J12	Balance			91,960.00 ✓	
12	30/04/24	G	2900/000-Credit losses recovered	J12	Balance			20,000.00 ✓	
12	30/04/24	G	3000/000-Advertising	J12	Balance		10,000.00		
12	30/04/24	G	3100/000-Credit losses	J12	Balance		13,000.00		
12	30/04/24	G	3200/000-Insurance	J12	Balance		8,540.00		
12	30/04/24	G	3300/000-Leasing charges	J12	Balance		45,000.00	✓ ✓	
12	30/04/24	G	3400/000-Repairs and maintenance	J12	Balance		9,700.00		
12	30/04/24	G	3500/000-Salaries	J12	Balance		35,000.00		

✓

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

NO SUSPENSE / BALANCING ACCOUNT ✓ ✓

ALTERNATIVE PRINTOUTS

Mark the amounts on the Trial Balance or Entry Type Details, and -1 for the wrong printout

(20)

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VRAAG 1.2.4 – DRUKSTUK 2

Educational No: WAKA MARKING GUIDELINE 03/09/23 20:08 Page: 1

Prepared by: Educational Pack

Trial Balance : 01/04/24 to 30/04/24 ✓

Last Year	Account		DR	CR
0.00	1000/000 Sales			600,000.00
0.00	2000/000 Cost of sales		336,660.00	
0.00	2800/000 Rental income			91,960.00
0.00	2900/000 Credit losses recovered			20,000.00
0.00	3000/000 Advertising		10,000.00	
0.00	3100/000 Credit losses	✓ All Income Statement accounts	13,000.00	
0.00	3200/000 Insurance		8,540.00	
0.00	3300/000 Leasing charges		45,000.00	
0.00	3400/000 Repairs and maintenance		9,700.00	
0.00	3500/000 Salaries		35,000.00	
0.00	Nett Profit		254,060.00	
0.00			711,960.00	711,960.00
0.00	Nett Profit			254,060.00
0.00	5100/000 Capital			895,250.00
0.00	5400/000 Drawings		35,500.00	
0.00	6000/000 Plant and machinery		732,520.00	
0.00	6100/000 Equipment		236,000.00	
0.00	6800/000 Fixed deposit		100,000.00	
0.00	7200/000 Inventory	✓ All Balance Sheets accounts	154,280.00	
0.00	8000/000 Provision for credit losses			12,100.00
0.00	8100/000 Trade receivables		31,110.00	
0.00	8500/000 Bank		88,000.00	
0.00	9000/000 Trade payables			66,000.00
0.00	9200/000 Loan:QL Bank			150,000.00
0.00			1,377,410.00	1,377,410.00

Income Statement accounts printed first ✓

Retained income not printed ✓

(5)

NB: Kandidate mag nie hul werk aanbied met die begindatum van "01/04/24" nie. As dit die geval is, ken die punt toe vir die einddatum "30/04/24".

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VRAAG 1.3.2 – DRUKSTUK 3

01/08/24 08:23 Page: 1
Prepared by: Educational Pack

Educational No: WAKA CFS N5 MG
SUMMARISED REPORT
OF WAKA ENERGY SOLUTIONS AS AT 30/04/24 ✓✓ Line 1,2 and Date (2 or 0)

	April 2024 ✓
ASSETS	
NON CURRENT ASSETS	1,069,000✓
CURRENT ASSETS	261,000✓
TOTAL ASSETS	1,330,000✓
EQUITY AND LIABILITIES	
CAPITAL	895,000✓
NET PROFIT	255,000✓
DRAWINGS	<36,000>✓
NON CURRENT LIABILITIES	150,000✓
CURRENT LIABILITIES	66,000✓
TOTAL EQUITY AND LIABILITIES	1,330,000✓
OPERATING PROFIT	
Sales	600,000✓
Cost of sales	<337,000>✓
GROSS PROFIT	263,000✓

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VRAAG 1.3.3 – DRUKSTUK 4

Educational No: WAKA CFS N5 MG 01/08/24 08:24 Page: 1

Prepared by: Educational Pack

Report Format Printout: File - ACCREP09.DAT

Report Headings
1SUMMARISED REPORT
2OF WAKA ENERGY SOLUTIONS AS AT #E
3
4
Index Description
Summary
Print Options
Omit Standard Headings N
Report Format
Report Type U
Decimals to Use 1,000
Note Reference Column N

✓✓ N, U, 1,000, N

Col	Amt	Typ	From	To	Heading 1	Heading 2	A/C	No.	Description
01	T	R	-11	0	April	2024	A		

Sk	Prt	DC	Sup	Description	Formula	Note	No.	Act
2	L	D	N	ASSETS				
1	L	D	N	NON CURRENT ASSETS	CT02+ CT03✓		1	A
1	L	D	N	CURRENT ASSETS	CT04		1	A
1	L	D	N	_SC				
1	L	D	N	TOTAL ASSETS	TOT1			
1	L	D	N	_DC				
1	L	C	N	EQUITY AND LIABILITIES				
1	L	C	N	CAPITAL	ACC5100000		2	A
1	L	C	N	NET PROFIT	CT06+ CT07+ CT08+ CT10- 2000✓		2	A
1	L	C	N	DRAWINGS	ACC5400000		2	A
1	L	C	N	_S1				
2	L	C	N	NON CURRENT LIABILITIES	CT09		2	A
1	L	C	N	CURRENT LIABILITIES	CT05		2	A
1	L	C	N	_SC				
1	L	C	N	TOTAL EQUITY AND LIABILITIES	TOT2			
1	L	C	N	_DC				
1	L	C	N	_XL				
2	L	C	N	OPERATING PROFIT				
1	L	C	N		CB06		3	A
1	L	C	N		CB07		3	A
1	L	C	N	GROSS PROFIT	TOT3			
1	L	C	N	_XL				

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

_XL X 2 ✓
_DC X 2 ✓
_SC X 2 ✓
_S1 X 1 ✓

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VRAAG 1.4.3 – DRUKSTUK 5

Educational No: WAKA MARKING GUIDELINE 03/09/23 20:24 Page: 1

Prepared by: Educational Pack

Budget Report - Next Year ✓

	March April	May June	July August	September October	November December	January April	Annual Total
Financial Category : I10 - Sales ✓							
1000/000	0	0	0	0	0	0	
Sales	0	0	0	0	0	-690000 ✓	-690000
Financial Category : I15 - Cost of Sales ✓							
2000/000	0	0	0	0	0	0	
Cost of sales	0	0	0	0	0	387200 ✓	387200
Financial Category: I20 - Other Income ✓							
2800/000	0	0	0	0	0	0	
Rental income	0	0	0	0	0	-105800 ✓	-105800
2900/000	0	0	0	0	0	0	
Credit losses recovered	0	0	0	0	0	-23000 ✓	-23000

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

BUDGET PRINTED ACCORDING FINANCIAL CATEGORIES ✓

ONLY ACCOUNTS 1000 TO 2900 PRINTED ✓

(10)

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VRAAG 1.5.2 – DRUKSTUK 6

Educational No: WAKA MARKING GUIDELINE 29/08/23 18:05 Page: 1

Prepared by: Educational Pack

Budget Report - This Year✓

	March September	April October	May November	June December	July January	August April	Annual Total
1000/000 Sales	0 0	0 0	0 0	0 0	0 0	0 -190700✓	-190700
2000/000 Cost of sales	0 0	0 0	0 0	0 0	0 0	0 0	0
2800/000 Rental income	0 0	0 0	0 0	0 0	0 0	0 -54000✓	-54000
2900/000 Credit losses recovered	0 0	0 0	0 0	0 0	0 0	0 -22000✓	-22000
3000/000 Advertising	12995 12995	12995 12995	12995 12995	12995 12995	12995 12995	12995 13057 ✓✓	156002
3100/000 Credit losses	0 0	0 0	0 0	0 0	0 0	0 3250✓	3250
3200/000 Insurance	0 0	0 0	0 0	0 0	0 0	0 15000✓	15000
3300/000 Leasing charges	0 0	0 0	0 0	0 0	0 0	0 11000✓	11000
3400/000 Repairs and maintenance	2249 2249	2249 2249	2249 2249	2249 2249	2249 2249	2249 2260 ✓✓	26999
3500/000 Salaries	49980 49980	49980 49980	49980 49980	49980 49980	49980 49980	49980 50220 ✓✓	600000

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

ANNUAL TOTAL MUST BE SPLIT OR DIVIDED EQUALLY INTO THE 12 MONTHS TO AWARD TWO MARKS

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VRAAG 1.6.1– DRUKSTUK 7

EXAMINATION NUMBER EXCEL

Educational No: WAKA CFS N5 MG | Prepared by: Educational Pack

INCOME STATEMENT - Actual vs. Budget : 01/04/24 to 30/04/24

	--Actual--	--Budget--	----Variance----	
			Value	Percentage
SALES				
Sales	600000	190700	409300	214.63
	600000	190700	409300	214.63
COST OF SALES				
Cost of sales	336660		-336660	-100.00
	336660		-336660	-100.00
GROSS PROFIT / (LOSS)	263340	190700	72640	38.09
OTHER INCOME				
Rental income	91960	54000	37960	70.30
Credit losses recovered	20000	22000	-2000	-9.09
	111960	76000	35960	47.32
	375300	266700	108600	40.72
EXPENSES				
Advertising	10000	13057	3057	23.41
Credit losses	13000	3250	-9750	-300.00
Insurance	8540	15000	6460	43.07
Leasing charges	45000	11000	-34000	-309.09
Repairs amd maintenance	9700	2260	-7440	-329.20
Salaries	35000	50220	15220	30.31
	121240	94787	-26453	-27.91
NET PROFIT / (LOSS) BEFORE TAX	254060	171913	82147	47.78
NET PROFIT / (LOSS)	254060	171913	82147	47.78

BEGROTINGSBEDRAE VERTOON ✓
ALLE BEDRAE WORD AS HEELGETAL VERTOON✓✓
HOOFOPSKRIF, LETTERGROOTTE 16✓
KOP: EKSAMENNOMMER LINKS BELYN EN EXCEL REGS BELYN✓✓
ENIGE NETJIESE LYNE✓
ALLE INLIGTING DUIDELIK SIGBAAR✓
ALLE PERSENTASIES AFGEROND 2 DESIMALE✓ (9)

TOTAAL AFDELING A: ^^

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AFDELING B: SIGBLAD

DRUKSTUK 8

EXAMINATION NUMBER QUESTION 2

Manufacturing Cost Statement of Nora Industries on 30 June 2024

Opening balance (raw materials)	R25,800	√	
Plus: Purchases of raw materials	R156,200	√	
Freight on purchases	R8,000	√	
Custom duty	R5,500	√	
Less:Closing balance (raw materials)	-R10,700	√	
Raw material used		R184,800	√√
Plus: Direct labour cost		R39,000	√
Prime cost		R223,800	√√
Plus:Factory overheads		R65,990	√√
Indirect labour	R14,000	√	
Indirect materials	R13,000	√	
Factory rates and taxes	R9,000	√	
Factory rent expense	R18,000	√	
Repairs and maintenance	R5,270	√√	
Water and electricity	R770	√√	
Telephone	R5,950	√	
Total cost before work-in-process		R289,790	√
Plus:Opening balance (WIP)		R18,000	√
Less:Closing balance (WIP)		-R20,300	√
Total cost of finished goods		R287,490	√

(25)

Item	Total manufacturing costs	Number of units produced	
Stainless steel√	R17,808,000 √√	24000√	(4)

All amounts displayed currency (R) and no decimals	√	(1)

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EXAMINATION NUMBER QUESTION 3

INVENTORY SHEET OF MAKANA GROCERY STORE ON 31 MAY 2024

DAY	UNITS			UNIT PRICE	COST PRICE			
	PURCHASES	SALES	IN STOCK		PURCHASES	SALES	IN STOCK	
1			16	R19.78			R316.48	√
2			16	R19.78			R316.48	
2	100		100	R20.55	R2,055.00		R2,055.00	√
7			16	R19.78			R316.48	
7			100	R20.55			R2,055.00	
7	50		50	R18.46	R923.00		R923.00	√
9		√16		R19.78		R316.48		
9		√100		R20.55		R2,055.00		
9		√11		R18.46		R203.06	√	
9			39	R18.46			R719.94	√
14			39	R18.46			R719.94	
14	65		65	R32.25	R2,096.25		R2,096.25	√
17		√39		R18.46		R719.94		
17		√16		R32.25		R516.00	√	
17			√49	R32.25			R1,580.25	√ (14)

INVENTORY SHEET OF MAKANA GROCERY STORE ON 31 MAY 2024

DAY	UNITS			UNIT PRICE	COST PRICE			
	PURCHASES	SALES	IN STOCK		PURCHASES	SALES	IN STOCK	
1			16	R25.60			R409.60	√
2	100		116	√R21.25	√R2055,00		R2,464.60	√
7	50		166	√R20.41	√ R923,00		R3,387.60	√
9		127	39	R20.41		√ R2592.07	R795.53	√
14	65		104	√R27.81	√ R2096.25		R2,891.78	√
17		55	49	R27.81		√ R1529.55	R1,362.23	√ (14)

All amounts displayed as currency (R) and 2 decima √√ (2 or 0) (2)

[30]

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DRUKSTUK 10

4.1.1	**GEMIDDELDE HANDELSKULD / KREDIETAANKOPE X 365** ✓ (R116 000✓ + R90 000 ✓) / 2 / (R358 000 X 85%)✓ X 365 R103 000 / R304 300 X 100 *Gee 1 punt indien berekening nie vertoon word nie* 34 dae ✓ *Enige antwoord vertoon met GEEN desimale* ✓	(6)
4.1.2	**KOSTE VAN VERKOPE / GEMIDDELDE VOORRAAD** ✓ (R745 000✓ - R406 000✓) / (R169 000✓+ R188 000✓) / 2 R339 000 / R178 500 *Gee 1 punt indien berekening nie vertoon word nie* 2 keer✓	(6)
4.1.3	**KREDIETVERKOPE / GEMIDDELDE HANDELSDEBITEURE** ✓ R521 500 / (R82 000✓ + R85 000✓) / 2 R521 500 / R83 500 *Gee 1 punt indien berekening nie vertoon word nie* 6 keer ✓	(4)
4.1.4	**BEDRYFSBATES : BEDRYFSLASTE** ✓ (R76 000 + R85 000 + R188 000)✓ / (R90 000 + R54 000) ✓ R349 000: R144 000 *Gee 1 punt indien berekening nie getoon word nie* 2:1✓	(4)
4.1.5	**TOTALE SKULD / TOTALE BATES** ✓ (R54 000+R90 000+R250 000)✓/(R76 000+R85 000+R78 000+R310 000+R188 000) ✓ x 100 R394 000 / R737 000 x 100 *Gee 1 punt indien berekening nie vertoon word nie* 53,46% ✓ *Enige antwoord wat met TWEE desimale vertoon word* ✓	(5)

[25]

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DRUKSTUK 11

STATEMENT OF PROFIT AND LOSS OF CXV TRADERS ON 31 JULY 2024			
Sales (turnover) (R750,000 - R38,730-R3,870)		707400	✓✓✓
Less: Cost of sales		417450	☑
Opening inventory	162000	✓	
Plus: Inventory purchases (R388,750-R16,500)	322250	✓✓	
Freight on purchases	18000	✓	
Import duty	19200	✓	
Less:Closing inventory or 104,000	-104000	✓	
Gross profit		289950	☑
Plus: Other incomes		51000	✓
Credit losses recovered	13000	✓	
Sundry incomes	38000	✓	
Gross income		340950	☑
Less: Expenses		243950	✓
Salaries	73000	✓	
Rates	22000	✓	
Rental expense	69000	✓	
Repairs	12400	✓	
Insurance	9900	✓	
Credit losses	8500	✓	
Bank charges	2700	✓	
Delivery costs	4650	✓	
Depreciation	41800	✓	
Net profit		97000	☑

(26)

STATEMENT OF CHANGES IN EQUITY OF CXV TRADERS ON 31 JULY 2024		
	Capital	
Balance at the beginning of the year	140000	✓
Plus: Net profit for the year	97000	☑
Less: Drawings or -R58,000	58000	✓
Balance at the end of the year	179000	☑

(4)

STATEMENT OF FINANCIAL POSITION OF CXV TRADERS ON 31 JULY 2024			
ASSETS			
CURRENT ASSETS		151100	✓
Trade and other receivables	47100	✓✓	
Inventory	104000	✓	
TOTAL		151100	

(4)

KOP: EKSAMEN NR LINKS BELYN EN VRAAG 5 LINKS BELYN ☐

☑ - VERTEENWOORDIG BEGINSEL MERK (1)

[35]

TOTAAL AFDELING B: 120

GROOT TOTAAL: 200

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