



higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

MARKING GUIDELINE

NATIONAL CERTIFICATE

COMPUTERISED FINANCIAL SYSTEMS N6

15 NOVEMBER 2019

This marking guideline consists of 12 pages.

QUESTION 1: PASTEL

1.1 Educational No: ALI (Examination nr) ✓1 correct examination number PRINTOUT 1

✓2 Entry type details, correct dates, with CPJ/CB1 Payments and CRJ/CB1 Receipts on 1 page

Entry Type Details : 01/06/19 to 30/06/19

Prepared by: Educational Pack

| Date | Account | Name | Ref | Description | Tax Type | Tax | Amount |
|------------------------------|----------------------------|-----------|---------------------------------------|-------------|----------|-----|--------|
| Contra Acc (If Available) | Batch ID (If Available) | User Name | This must be a Pastel printout | | | | |

| Entry Type 2 : 7000/000 - Bank - CB 1 Payments | | | ✓3 4007-4015 AND Payment everywhere (nothing else) | | | | |
|--|----------|--------------------|--|----------------|----|--|----------------|
| 03/06/19 | 1000/000 | Consumable goods | 4007 | Payment | 00 | | 12 550.00 ✓4 |
| | | 1 User 0 | | | | | |
| 05/06/19 | 1200/000 | Rent expense | 4008 | Payment | 00 | | 8 000.00 ✓5 |
| | | 1 User 0 | | | | | |
| 08/06/19 | 1250/000 | Stationery | 4009 | Payment | 00 | | 2 800.00 ✓6 |
| | | 1 User 0 | | | | | |
| 11/06/19 | 1300/000 | Advertising | 4010 | Payment | 00 | | 3 200.00 ✓7 |
| | | 1 User 0 | | | | | |
| 17/06/19 | 1000/000 | Consumable goods | 4011 | Payment | 00 | | 22 100.00 ✓8 |
| | | 1 User 0 | | | | | |
| 20/06/19 | 1150/000 | Salaries and wages | 4012 | Payment | 00 | | 9 000.00 ✓9 |
| | | 1 User 0 | | | | | |
| 22/06/19 | 5200/000 | Drawings | 4013 | Payment | 00 | | 700.00 ✓10 |
| | | 1 User 0 | | | | | |
| 27/06/19 | 1100/000 | Municipal expenses | 4014 | Payment | 00 | | 3 750.00 ✓11 |
| | | 1 User 0 | | | | | |
| 29/06/19 | 1050/000 | Telephone | 4015 | Payment | 00 | | 3 210.00 ✓12 |
| | | 1 User 0 | | | | | |
| 29/06/19 | 7000/000 | Bank | ZContras | Generated CB 1 | 00 | | -65 310.00 ✓13 |
| | | 1 User 0 | | Payments | | | |
| Total for Entry Type 2 : 7000/000 - Bank - CB 1 Payments | | | | | | | 0.00 |

| Entry Type 3 : 7000/000 - Bank - CB 1 Receipts | | | ✓14 204-207 AND Receipt everywhere (nothing else) | | | | |
|--|----------|--------------------------------------|---|----------------|----|--|-------------------|
| 01/06/19 | 5000/000 | Capital | 204 | Receipt | 00 | | -2 000 000.00 ✓15 |
| | | 2 User 0 | | | | | |
| 15/06/19 | 0001/000 | Current income: Services rendered | 205 | Receipt | 00 | | -50 200.00 ✓16 |
| | | 2 User 0 | | | | | |
| 28/06/19 | 0050/000 | Commission received | 206 | Receipt | 00 | | -3 465.00 ✓17 |
| | | 2 User 0 | | | | | |
| 29/06/19 | 0001/000 | Current income: Services rendered | 207 | Receipt | 00 | | -88 400.00 ✓18 |
| | | 2 User 0 | | | | | |
| 29/06/19 | 7000/000 | Bank | ZContras | Generated CB 1 | 00 | | 2 142 065.00 ✓19 |
| | | 2 User 0 | | Receipts | | | |
| Total for Entry Type 3 : 7000/000 - Bank - CB 1 Receipts | | | | | | | 0.00 |

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

For mark 4-13 and 15-19: check account name, amount and dr or cr(-) correct

Alternatives:

In case of no entry type details, but there is a CPJ and/or CRJ, mark what you can see, and give -1 for wrong printout

Can also mark these amounts in a General Ledger, but pay attention to dr and cr and give -1 for wrong printout

(19)

1.2

Examination number

PRINTOUT 2

✓11 correct examination number in a LEFT header

✓12 PRINTOUT 2 in a RIGHT header

✓✓13,14 (2 or 0) printed in Excel, not Pastel. But not done from scratch in Excel.

Prepared by: Educational Pack

Trial Balance : 01/03/02 to 30/06/19

✓15 correct date 30/06/19

Excel

| Budget | Account | DR | CR |
|-----------------------------------|--|-----------|-------------|
| ✓1 for 0 or or blank for BS items | - 5000/000 Capital | | 2 000 000 |
| | - 5100/000 Retained income ✓16 Ret Inc shown as 0 or blank | | |
| | - 5200/000 Drawings | 700 | |
| | - 7000/000 Bank ✓17 correct amount for Bank | 2 076 755 | |
| | - ✓18 only the 4 Balance sheet accounts first | 2 077 455 | 2 077 455 * |
| ✓2 | -140 000 0001/000 Current income: Services rendered ✓19 correct amount for Cur Inc | | 138 600 |
| ✓3 | -3 500 0050/000 Commission received | | 3 465 |
| ✓4 | 3 400 1300/000 Advertising | 3 200 | |
| ✓5 | 35 000 1000/000 Consumable goods ✓20 correct amount for Cons Goods | 34 650 | |
| ✓6 | 3 600 1100/000 Municipal expenses | 3 750 | |
| ✓7 | 10 000 1200/000 Rent expense | 8 000 | |
| ✓8 | 9 000 1150/000 Salaries and wages | 9 000 | |
| ✓9 | 2 500 1250/000 Stationery | 2 800 | |
| ✓10 | 3 000 1050/000 Telephone | 3 210 | |
| | ✓21 only Income statement accounts in second part | | |
| | -77 000 | 142 065 | 142 065 * |

Mark 1-10 is for budget amounts. Pay attention to incomes cr (-)

✓22 Integers with thousand separator, but no R (at budget as well as Dr and Cr columns)

✓✓23,24 or 0) expenses sorted alphabetically

✓✓25,26 (2 or 0) 2 rows with Nett Profit hidden, not deleted (check that subtotals are still balancing - see *)

✓27 any neat lines

✓28 one 100% size landscape page with all info visible

Alternative:

If compared to last year is shown, you may give marks 1-10 if a budget report was printed, but give -1 for wrong printout

(28)