



higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

MARKING GUIDELINE

NATIONAL CERTIFICATE COMPUTERISED FINANCIAL SYSTEMS N6

11 November 2021

This marking guideline consists of 11 pages.

This must be a Pastel printout

Educational No: LEGO (Examination nr) ✓1 examination nr

PRINTOUT 1

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

Per	Date	GCS	Account	Ref	Description	Project	Debit	Credit	Contra
✓2	Per 12 + 28/02/21		(not Last year)						
12	28/02/21	G	0100/000- Opening stock	GJ12	Balance		184 800.00	✓3	
12	28/02/21	G	0150/000- Stock purchases	GJ12	Balance		432 000.00	✓4	
12	28/02/21	G	2000/000- Stationery	GJ12	Balance		4 800.00	✓5	
12	28/02/21	G	2050/000- Advertising	GJ12	Balance		17 800.00	✓6	
12	28/02/21	G	2100/000- Telephone	GJ12	Balance		28 800.00	✓7	
12	28/02/21	G	2150/000- Water and electricity	GJ12	Balance		27 600.00	✓8	
12	28/02/21	G	2200/000- Insurance	GJ12	Balance		24 000.00	✓9	
12	28/02/21	G	2250/000- Rent expense	GJ12	Balance		36 000.00	✓10	
12	28/02/21	G	5100/000- Drawings	GJ12	Balance		92 400.00	✓11	
12	28/02/21	G	6000/000- Vehicles	GJ12	Balance		440 000.00	✓12	
12	28/02/21	G	7200/000- Customers control	GJ12	Balance		92 640.00	✓13	
12	28/02/21	G	7500/000- Trading stock	GJ12	Balance		133 000.00	✓14	
12	28/02/21	G	0010/000- Sales	GJ12	Balance			821 720.00	✓15
12	28/02/21	G	0200/000- Closing stock	GJ12	Balance			133 000.00	✓16
12	28/02/21	G	1000/000- Interest income	GJ12	Balance			2 920.00	✓17
12	28/02/21	G	1050/000- Rent income	GJ12	Balance			72 000.00	✓18
12	28/02/21	G	5000/000- Capital	GJ12	Balance			374 120.00	✓19
12	28/02/21	G	7000/000- Bank	GJ12	Balance			46 400.00	✓20
12	28/02/21	G	8000/000- Suppliers control	GJ12	Balance			63 680.00	✓21

✓22 GJ12 + Balance everywhere

[22]

Alternatives:

In case of no General Journal Batch Listing, but there is entry type details, 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

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PRINTOUT 2

Educational No: LEGO (examination nr)

BOOKS OF LEGO ✓1 correct words in line 1+2 AND heading over 3 lines

Balance sheet on 28/02/21 ✓2 correct date

Examination number ✓3 correct examination number (here in line 3)

	Rands	✓4 correct heading
FIXED ASSETS	440 000	✓5 correct heading AND only vehicles here, ignore amounts
Vehicles	<u>440 000</u>	
** double spacing		
CURRENT ASSETS	225 640	✓6 correct heading AND only customers and stock here (NOT BANK), ignore amounts
Customers control	92 640	
Trading stock	133 000	
TOTAL ASSETS	<u>665 640</u>	✓7 correct words and correct amount

**** 4 rows open

OWNER'S EQUITY		✓8 correct heading AND capital and drawings (must be in brackets) here, but NOT Retained income, ignore amounts
Capital	374 120	
Drawings	<92 400>	
Net profit	273 840	✓9 correct words and correct amount
	<u>555 560</u>	✓10 accept any total here, no words

** double spacing

CURRENT LIABILITIES	110 080	✓11 correct heading AND suppliers control here, ignore amounts
Suppliers control	63 680	
Bankoverdraft	46 400	✓12 Bankoverdraft here, NOT in brackets, ignore amount
TOTAL EQUITY AND LIABILITIES	<u>665 640</u>	✓13 correct words and correct amount

✓14 correct lines (6x single, 2x double) and spacing (see ** and ****)

[14]

Alternative:

NO MARKS for one of Pastel's Balance Sheets, since the purpose is to test THEIR ability to analyse accounts into the correct categories

On their OWN Balance Sheet Format: Can get only:

Mark 1: for correct words AND heading over 3 lines,

Mark 3: examination number correctly typed in line 3

Mark 4: Rands

Cannot get anything else, but give -1 for wrong printout

Maximum 3-1=2