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NATIONAL SENIOR CERTIFICATE EXAMINATION
MAY 2021

ACCOUNTING: PAPER 1

EXAMINATION NUMBER

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Time: 2 hours

200 marks

PLEASE READ THE FOLLOWING INSTRUCTIONS CAREFULLY

1. This question paper consists of 11 pages, an Information Booklet of 8 pages (i–viii) and a Formula Sheet of 1 page (f). Please check that your question paper is complete.
2. Read the questions carefully.
3. Answer the questions in the space provided.
4. It is in your own interest to write legibly and to present your work neatly.
5. You may **not** use red or green ink. You may use a pencil, but please use a **soft, dark pencil**.
6. All calculations should be rounded off to **two decimal places**.
7. The allocation of marks and appropriate time to be taken for each question are as follows:

	Possible marks	Actual marks	Marker signature	Moderator signature
Question 1: Inventory and VAT (25 minutes)	40			
Question 2: Cash Flow Statement (30 minutes)	50			
Question 3: Companies (40 minutes)	40			
Question 4: Manufacturing (30 minutes)	30			
TOTAL	200			

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