

**QUESTION 1 (34 marks)**

The following trial balance appeared in the books of OMEGA DESIGN on 30 October 2017.

**REQUIRED:**

- 1.1 Complete the profit and loss account and the trading accounting in the general ledger of OMEGA DESIGN for the year ended 30 October 2017.
- 1.2 Draw up the balance sheet for the year ended 30 October 2017 (show only the Equity and Liabilities Sections).
- 1.3 Show the notes to the balance sheet.

**TRIAL BALANCE OF OMEGA DESIGN ON 30 OCTOBER 2017**

BALANCE SHEET SECTION	DEBIT	CREDIT
Capital		520 000
Drawings	20 000	
Land and buildings	200 000	
Equipment	40 000	
Vehicles	30 000	
Trading stock (1 September 2016)	80 000	
Debtors control	40 000	
Prepa	10 000	
Paid cash	10 000	
Cash flow	80 000	
Creditors control		60 000
Loan: Alpha Bank (18.5%)		80 000
<b>NOMINAL ACCOUNT SECTION</b>		
Sales		880 000
Purchases	400 000	
Carriage on purchases	40 000	
Carriage on sales	40 000	
Interest income		50 000
Salaries	80 000	
Import taxes	40 000	
Dividend income		40 000
Commission paid	20 000	
Rent expenses	20 000	
Advertising	40 000	
Discount received		44 000
Repairs	10 000	
	<b>1 800 000</b>	<b>1 800 000</b>

**ADDITIONAL INFORMATION:**

The merchandise was valued at R197 000 after a physical stocktaking on 30 October 2017.

# Accounting Question Paper N4 Fet

**Rohelna Burger**

A red circular graphic with a gradient, appearing as a semi-circle or a partial circle, located to the right of the name Rohelna Burger.

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