

Internal Exam

QUESTION 1

Complete the following table in the ANSWER BOOK.

REQUIRED

Indicate which accounts will be debited and which are to be credited and the effects on accounting equation.

ADJUSTMENTS	ACCOUNT DEBITED	ACCOUNT CREDITED	EFFECTS ON ACCOUNTING EQUATION		
			A	O	L
Stationery on hand at the end of the year					
Advertising paid in advance					
Writing off debtors' account as irrecoverable					
Rent income was received in advance at the end of the current year for the next financial year					

(16)

QUESTION 2

The information was extracted from the books of NYADZANI TRADERS on 30 June 2017.

REQUIRED

1. Compare the bank statement with the cash receipts journal and cash payments journal. Make supplementary entries in both journals. Close off the bank columns in both journals.
2. Post to the bank account in the general ledger and balance the account.
3. Prepare the bank reconciliation statement as on 30 June 2017.

INFORMATION

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 - The Rise of Digital Reading Personal Financial Management Unisa Exam Papers
 - Advantages of eBooks Over Traditional Books
2. Identifying Personal Financial Management Unisa Exam Papers
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Personal Financial Management Unisa Exam Papers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Personal Financial Management Unisa Exam Papers
 - Personalized Recommendations
 - Personal Financial Management Unisa Exam Papers User Reviews and Ratings
 - Personal Financial Management Unisa Exam Papers and Bestseller Lists
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 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Personal Financial Management Unisa Exam Papers
- 9. Balancing eBooks and Physical Books Personal Financial Management Unisa Exam Papers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Personal Financial Management Unisa Exam Papers
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Personal Financial Management Unisa Exam Papers
 - Setting Reading Goals Personal Financial Management Unisa Exam Papers
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Personal Financial Management Unisa Exam Papers
 - Fact-Checking eBook Content of Personal Financial Management Unisa Exam Papers
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
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- Interactive and Gamified eBooks

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