

**QUESTION 1 (24 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		70 000
Land and buildings	24 000	
Plant and equipment	16 000	
Trading stock (1 September 2016)	10 000	
Trade receivables	10 000	
Trade payables		10 000
Loan - ABC Bank (10%)		20 000
<b>NOMINAL ACCOUNT SECTION</b>		
Cost of sales	4 000	
Carriage on purchases	1 000	
Carriage on sales		2 000
Wages	8 000	
Overhead costs	1 000	
Profit on sales		6 000
Dividends received		4 000
<b>TOTAL</b>	<b>79 000</b>	<b>79 000</b>

**ADDITIONAL INFORMATION:**

The merchandise was valued at R107 000 after a physical stocktaking on 30 October 2017.

# Fet N4 Economics Question Papers

**SA Dillow**



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