

PROKUREURSEKSAMEN

DEEL 4 BOEKHOU

10 FEBRUARIE 2016

14:00-16:15

Totaal: [100]

Kandidate kry 15 minute om die vraestel deur te lees voor hulle begin skryf. Geen kandidaat mag tydens hierdie tyd in die antwoordboek begin skryf nie. Die eksamen van 2 uur volg dan.

1. Kandidate mag sakrekenaars gebruik.
2. By beantwoording van vrae moet die betrokke inskrywings duidelik geïdentifiseer, omskryf en uiteengesit word.
3. Afsonderlike besigheids- en trustkasboeke, asook kliëntegrootboekrekeninge moet geopen word en moet nie gekombineer word nie. Joernaalinskrywings moet behoorlik beskryf en geïdentifiseer word.
4. Skryf asseblief slegs in pen op die regterkantse bladsye.
5. Tensy daar 'n spesiale rede bestaan, word 'n kandidaat nie vir 'n mondeling in hierdie deel ingeroep as 50% en meer behaal is nie. Indien 'n kandidaat minder as 40% behaal sal hy/sy nie kwalifiseer vir 'n mondeling nie en sal hierdie deel drup.

ATTORNEYS' EXAMINATION

PART 4 BOOKKEEPING

10 FEBRUARY 2016

14:00-16:15

Total: [100]

Candidates are allowed 15 minutes to peruse the paper before starting to answer the questions. No candidate may start writing in the answerbook during this period. The examination of 2 hours then follows.

1. Candidates may use calculators.
2. In answering the questions you should ensure that the relevant entries are clearly identified, narrated and detailed.
3. Separate business and trust cash books and clients' ledger accounts must be opened and are not to be combined. Journal entries must be properly identified and narrated.
4. Please write only in pen on the right-hand pages.
5. Except if a special reason exists, a candidate will not be required to do an oral in this part if 50% or more is attained. If a candidate achieves less than 40% he/she will not qualify for an oral and will have failed this section.

VRAAG 1 [40]

U stuur die volgende verrekeningstaat aan u korrespondent wat aan u opdrag gegee het in twee sake vir dieselfde kliënt.

MICKEY Vs MINNIE

Aan fooi :	3 000	1 000
Aan betaal balju	900	
Aan fooi - verstekvonniss	1 500	500
Aan fooi - lasbrief	450	150
Per kontant - Minnie		30 000
Aan invorderingsfooi	1 000	330
Aan BTW	833	277

MICKEY : EGSKEIDING

Aan betaal advokaat	7 500	
Aan betaal balju	1 500	
Aan fooie	12 000	4 000
Aan BTW	1 680	560
Tjek hiermee	<u>6 454</u>	
	<u>36 817</u>	<u>36 817</u>

U word gevra om bogemelde transaksies in u rekeningkundige boeke aan te teken. Dra dit waarop u geregtig is, oor.

VRAAG 2 [10]

U boekhouer lê 'n lys trustkrediete/balanse soos op einde Junie 2015 met 'n totaal van R643 712.93 aan u voor.

Sy deel u mee dat die trustkasboek 'n gunstige saldo van R422 803,52 op 30 Junie 2015 toon. Die bankstaat se balans op die datum was R693 811,23. U het ook R200 000,00 in 'n artikel 78(2)(a) trustrekening belê en R100 000,00 in 'n artikel 78(2A) belegging geplaas vir u kliënt Barney, wie se balans in die lys se totaal ingesluit is.

U word gevra om:

QUESTION 1 [40]

You send the following statement to your correspondent who has instructed you in two matters on behalf of the same client.

MICKEY Vs MINNIE

To fee :	3 000	1 000
To paid Sheriff	900	
To fee - Default Judgment	1500	500
To fee- Writ	450	150
By cash- Minnie		30 000
To collection Commission	1000	330
To VAT	833	277

MICKEY : DIVORCE

To paid Counsel	7 500	
Paid Sheriff	1 500	
To fees	12 000	4 000
To VAT	1 680	560
Cheque herewith	<u>6 454</u>	
	<u>36 817</u>	<u>36 817</u>

You are required to enter the above transactions in your accounting records. Transfer whatever you are entitled to.

QUESTION 2 [10]

Your bookkeeper presents you with a schedule of trust credit/creditors balances at the end of June 2015, reflecting a total of R643 712.93

She informs you further that the trust cash book reflects a favourable balance at 30 June 2015 of R422 803,52. The bank statement balance at that date was R693 811,23. You also have R200 000,00 invested in a section 78(2)(a) trust account and R100 000,00 in a Section 78(2A) investment on behalf of your client Barney, whose balance is included in the total listing.

You are required to:

Die trustposisie soos op 30 Junie 2015 uiteen te sit en aan te dui welke bedrag (indien enige) na u besigheidsbankrekening oorgedra mag word.

Set out the trust position at 30 June 2015 and to indicate what amount (if any) may be transferred to your business banking account.

VRAAG 3 [20]

QUESTION 3 [20]

U kliënt betaal 'n deposito van R10 000.00 per tjek in 'n hofszaak.

Your client pays a deposit of R10 000.00 by cheque, in a litigation matter.

Op dieselfde dag betaal u advokaat R3 000.00 uit die trustbankrekening.

On the same day you pay Counsel R3 000.00 from the trust banking account.

Drie dae later deel die bank u mee dat u kliënt se tjek onteer is.

Three days later the bank advises you that your client's cheque was unpaid.

'n Maand later gee u kliënt u R10 000,00 kontant.

Your client gives you cash of R10 000,00 a month later.

U word gevra om:

You are required to:

1. Aldie bogemelde transaksies in u trust- en besigheids-boekhourekords aan te teken, en;
2. aan te dui welke oordragte tussen die bankrekening gemaak sal word.

1. Record all the above transactions in your trust and business accounting records and;
2. indicate what inter banking account transfers will be made.

VRAAG 4 [30]

QUESTION 4 [30]

U boekhouer lê die ondergemelde lys kliënterekeningsaldo's soos op 30 November 2015, aan u voor:

Your bookkeeper presents you with the undermentioned listing of clients account balances at 30 November 2015.

Kliënte saldolys soos op 30 November 2015

Client's balance listing at 30 November 2015

	Besigheid DT	Trust KT
AB Products CC	1 106	4 327
CV Salmon	6 523	1 621
Ismail Properties (Edms) Bpk	31 329	62 000
S Modau	4 379	(1 500)
J vd Walt	62 988	42 000
B Mashilo	(3 000)	5 638
MNtuli	1 000	4 000
	<u>104 325</u>	<u>118 086</u>

	Business DR	Trust CR
AB Products CC	1 106	4 327
CV Salmon	6 523	1 621
Ismail Properties (Pty) Ltd	31 329	62 000
S Modau	4 379	(1 500)
J vd Walt	62 988	42 000
B Mashilo	(3 000)	5 638
MNtuli	1 000	4 000
	<u>104 325</u>	<u>118 086</u>

U word gevra om:

You are required to:

- Die bedrag wat van die Trust- na die Besigheidsbankrekening oorgedra mag word, te bereken. (10)
- Kommentaar te lewer oor enige on-reëlmatighede wat u raaksien en oor moontlike redes hiervoor. (10)
- 'n Lys van kliëntesaldo's na die oordrag op te stel. (10)

- Calculate the amount to be transferred from the Trust to the Business banking account. (10)
- Comment on any irregularities that you may identify and the possible reasons therefor. (10)
- Prepare a listing of clients' balances after the transfer. (10)

- DIE EINDE -

- THE END -

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