



basic education

Department:
Basic Education
REPUBLIC OF SOUTH AFRICA

GEC PILOT STUDY PAPER 1 MARKING GUIDELINE 2022 ECONOMIC AND MANAGEMENT SCIENCES: ENGLISH GRADE 9

SECTION A

- One mark per answer.
- There are no half marks.
- Tick (✓) only the correct answer and underline the incorrect one.
- No marks should be credited for multiple answers. Underline them all.
- If there is no answer indicated, skip the question.

No.	Expected answer						
1.	D	Capital	✓				
2.	C	Vehicles	✓				
3.	C	Cost of sales	✓				
4.	B	Salaries	✓				
5.	A	Rent	✓				
6.	B	Sales	✓				
7.	B	Debtors Control	✓				
8.	B	Interest income	✓				
9.	D	Capital	✓				
10.	C	R100 000	✓				
11.	A	For rent income	✓				
12.	A	Cash Receipts Journal	✓				
13.	D	R30 000	✓				
14.	C	R40 000	✓				
15.	A	R15 000	✓				
16.	A	Bank, Trading stock and Sundry Accounts	✓				
17.	C	Equipment	✓				
18.	D	EFT Payment Advice	✓				
19.	B	Cash Payments Journal, Bank and Trading Stock	✓				
20.	C	Bank and Creditors control	✓				
21.	A	R31 000	✓				
22.	D	<table><tr><td>Amount</td><td>Details</td></tr><tr><td>35 000</td><td>Rent Expense</td></tr></table>	Amount	Details	35 000	Rent Expense	✓
Amount	Details						
35 000	Rent Expense						
23.	C	Drawings	✓				
24.	A	Duplicate invoice	✓				
25.	B	Lion Ltd	✓				
26.	D	R10 630	✓				
27.	B	R2 857.14	✓				
28.	C	Bham Bookshop	✓				

No.	Expected answer																		
29.	C	Creditors Control, Trading Stock and Stationery		✓															
30.	C	R1 200		✓															
31.	A	Stationery		✓															
32.	C	Creditors Journal		✓															
33.	A	Vehicles are not bought regularly and do not have a column		✓															
34.	D	R11 400		✓															
35.	B	Bank is credited and Cleaning Material is debited.		✓															
36.	D	<table border="1"> <tr> <td>A</td><td>=</td><td>OE</td><td>+</td><td>L</td></tr> <tr> <td>-9 700</td><td></td><td>0</td><td></td><td>-9 700</td></tr> </table>		A	=	OE	+	L	-9 700		0		-9 700	✓					
A	=	OE	+	L															
-9 700		0		-9 700															
37.	C	<table border="1"> <tr> <td colspan="2">A</td><td>=</td><td colspan="2">OE</td></tr> <tr> <td>Effect</td><td>Reason</td><td></td><td>Effect</td><td>Reason</td></tr> <tr> <td>+3 500</td><td>Bank increases</td><td></td><td>+3 500</td><td>Rent Income increases OE</td></tr> </table>		A		=	OE		Effect	Reason		Effect	Reason	+3 500	Bank increases		+3 500	Rent Income increases OE	✓
A		=	OE																
Effect	Reason		Effect	Reason															
+3 500	Bank increases		+3 500	Rent Income increases OE															
38.	B	<table border="1"> <tr> <td>A</td><td>=</td><td>OE</td><td>+</td><td>L</td></tr> <tr> <td>-7 290</td><td></td><td>0</td><td></td><td>0</td></tr> <tr> <td>+7 290</td><td></td><td></td><td></td><td></td></tr> </table>		A	=	OE	+	L	-7 290		0		0	+7 290					✓
A	=	OE	+	L															
-7 290		0		0															
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39.	C	<table border="1"> <tr> <td>A</td><td>=</td><td>OE</td><td>+</td><td>L</td></tr> <tr> <td>+50 000</td><td></td><td>+50 000</td><td></td><td>0</td></tr> </table>		A	=	OE	+	L	+50 000		+50 000		0	✓					
A	=	OE	+	L															
+50 000		+50 000		0															
40.	C	<table border="1"> <tr> <td colspan="2">A</td><td>=</td><td colspan="2">OE</td></tr> <tr> <td>Effect</td><td>Reason</td><td></td><td>Effect</td><td>Reason</td></tr> <tr> <td>-2 300</td><td>Bank decreases</td><td></td><td>-2 300</td><td>Telephone decreases OE</td></tr> </table>		A		=	OE		Effect	Reason		Effect	Reason	-2 300	Bank decreases		-2 300	Telephone decreases OE	✓
A		=	OE																
Effect	Reason		Effect	Reason															
-2 300	Bank decreases		-2 300	Telephone decreases OE															
41.	D	R7 600		✓															
42.	C	Debit Water and Electricity and credit Bank Account		✓															
43.	A	Trading Stock		✓															
44.	D	R54 255		✓															
45.	B	Credit Capital Account and debit Bank Account, R35 000		✓															

SECTION B

- Do not penalise the learner for the same mistake more than once.
- There are no half marks.
- Underline errors committed by learners **do not** place a cross (X).

46. CASH RECEIPTS JOURNAL OF JJ STORES – MARCH 2022

CRJ1

Doc. No.	Day	Details	Bank	Sales	Cost of Sales (Accept values that are rounded off)	Sundry accounts		
						Amount	Fol	Details
CRR✓	5	Cash Sales/Sales ✓	25 000✓	-	25 000✓	-	16 666	67✓

(5)

47. CASH PAYMENTS JOURNAL OF COCO RETAILERS – MAY 2022

CPJ2

Doc. No.	Day	Name of payee	Bank	Trading Stock	Packing Material	Sundry accounts		
						Amount	Fol	Details
EFT Voucher	31	TELCO	2 550✓	-		2 000✓	-	Telephone✓
						550✓	-	Drawings✓

(5)

48. CREDITORS JOURNAL OF BoB STORES – FEBRUARY 2022

CJ1

Doc No.	Day	Creditors	Fol	Creditor's control	Trading Stock	Sundry accounts		
						Amount	Fol	Details
012✓	25✓	Pick & Carry✓		23 300 ✓	-	23 300 ✓	-	

(5)

49. **SS Johnson**
Accounting Equation

Source Document	Account Debited	Account Credited	Asset =	Owner's Equity +	Liabilities
Duplicate Receipts/ Receipts✓	Bank	Sales✓	+ 4 500/ +✓	+ 4 500/+✓	0
	Cost of Sales✓	Trading Stock	-3 000/-✓	-3 000/- ✓	0

(7)

50.

General Ledger of PK Motors

Balance Sheet Section Accounts

Debtors Control Account

Date		Details	Fol	Amount		Date		Details	Fol	Amount	
2022 May	1✓	Balance	b/d	31 560✓	-	2022 May	31	Bank✓	CRJ 8/CRJ	34 510✓	-
	31	Sales	DJ1/ DJ✓	66 450✓	-			Balance	c/d	*63 500	-
				*98 010 ☑	-					*98 010	-
June	1	Balance	b/d	*63 500☑	-						

(8)

***NOTE: ONE MARK ALLOCATED FOR BOTH AMOUNTS IF THEY ARE THE SAME. BALANCING MUST BE MATHEMATICALLY CORRECT AND NO MARKS ALLOCATED FOR RANDOM AMOUNTS.**

☑ = METHOD MARK