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8 ACCOUNTING (NOVEMBER 2012)

INFORMATION A: Gauteng Manufacturers produces printer cartridges for Bex printers and sells them at a profit mark-up of 50% on cost. The information below is from their financial records for the financial year ended 30 June 2012.

a) Stock balances 30 JUNE 2012 1 JULY

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2011 Raw Material Stock 34 560 27 660

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Example: The telephone account for June 2015, R2 130 was paid by cheque. No. Amount in the Cash Budget for June 2015 ... 2014 May 1 Balance b/d 35 000 2014 May 31 (c) DAJ 32 000 ... GRADE 11 NOVEMBER 2015 ACCOUNTING

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ACCOUNTING JUNE EXAMINATION 2015

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... On 1 June 2014 new equipment was bought on credit for R25 000 less 10% trade discount. 4. On 1 October 2014 one of the vehicles with an original cost price of R63 000 and a ... ACCOUNTING

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financial year ended 30 June 2014.

REQUIRED: 3.1 Prepare the Income Statement for the year ended 30 June 2014. Show all workings to earn part

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marks. (52) 3.2 Prepare the Trade and Other Receivables note to the balance sheet. (8) INFORMATION: A. Balances and totals extracted from the Pre-Adjustment Trial Balance on 30 June 2014.

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The funds have not been transferred by the bank as at 28 February 2014. The amount is still owed to creditors as at 28 February 2014. 4 4 1.6 Explain why a post-dated cheque received by Belino

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Traders on 10 February 2014 but dated 25 March 2014 does not appear in the Bank Reconciliation Statement. Any ONE reason:

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- The Debit Note of 10 May 2013 was entered correctly in the statement received from Boo Wholesalers as Credit Note 35.
- Max Traders queried Invoice 175 for R10 400 on the statement

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28 February 2014. The company authorised 2 000 000 shares. REQUIRED:
2.1 Complete the tangible asset/fixed asset note. (17) 2.2 Ordinary share capital note. (4) 2.3 Retained income note. (15) 2.4 Prepare the Balance Sheet on 28 February 2014. (38) 1. The following figures were identified from

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the accounting records at the end