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R28 200 R42 300 R14 100 R9 400 30%
45% 15% 10% . REQUIRED. 2.2.1 The
business is not controlling its debtors
effectively. Give ONE reason why you
would agree with this statement.

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12 860 Profit on sale of asset 12 500
Provision for bad debts adjustment (3
450 - 3 090) 360 Gross operating profit
3 3 132 670 Operating expenses (2 293
750) Sundry expenses 31 000 Bank
charges 6 000 Audit fees 45 000

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Outstanding deposit (27 February 2014) 18 000 Credit amount wrongly debited 800 Outstanding cheques No.897 (10 January 2014) 8 700 No.905 (28 February 2014) 1 200 No.908 (15 March 2014) 3 100 Debit balance as per Bank Account 48 240 ... Grade 12 Accounting Memorandum (June) ...

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B4. SARS (INCOME TAX) . 2007 Jun 10
Bank 38 600 2007 Mar 1 Balance b/d 38
600 2007 Aug 31 Bank 187 500 2008
Feb 29 Income tax 396 000 2008 Feb 29
Bank 220 000 Balance c/d 11 500 446
100 446 100

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Manufacturers: Production Cost
Statement 13.2.1 NAME OF
MANUFACTURER: RALLEY BIKE
MANUFACTURERS PRODUCTION COST
STATEMENT FOR THE PERIOD ENDED 28

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FEBRUARY 20.8 Note Direct / Prime costs
430 000 Direct material costs 1 330 000
Direct labour costs 2 100 000

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9. During the year ended 28 February 2009 and additional 60 000 ordinary shares were issued at a premium of 50c per share. This has been recorded. 10. The income tax for the accounting period amounts to R180 000. 11. A dividend of 20c per share was declared

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current assets operation (total assets -
current assets) 3 884 000 2 Fixed assets
...

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