

QUESTION 1

1.1

1.1.1	Value-added tax	✓
1.1.2	0% Zero-rated	✓
1.1.3	First In First Out	✓
1.1.4	Perpetual/Continuous	✓

4

1.2

Calculate the final amount payable to SARS on 31 July 2014.

Mark one line only – choose method to benefit candidate any one part correct
 $- 11\ 200 ✓ + 126\ 000 ✓ - 77\ 000 ✓ + 273 ✓ - 6\ 692 ✓✓ - 1\ 330 ✓✓ = 30\ 051 ✓$

OR

$11\ 200 ✓ - 126\ 000 ✓ + 77\ 000 ✓ - 273 ✓ + 6\ 692 ✓✓ + 1\ 330 ✓✓ = -30\ 051 ✓$

Mark one account only – choose account to benefit candidate

VAT Control (could be Input & Output)	
✓ 11 200	✓ 126 000
*✓ 77 000	✓ 273
✓✓ 6 692	
*✓✓ 1 330	
☑ 30 051	any one part correct

Accept negative figures or brackets on opposite sides

$77\ 000 + 1\ 330 = 78\ 330$ 3 marks

$77\ 000 - 273 = 76\ 727$ 2 marks

$77\ 000 + 1\ 330 - 273 = 78\ 057$ 4 marks

$126\ 000 - 6\ 692 = 119\ 308$ 3 marks

9

1.3

1.3.1

Calculate the total amount paid for carriage on the purchases on 11 June 2014.

$(1\ 600 \times 215)$ 2 marks
 $R352\ 600 ✓ - 344\ 000 ✓✓ = 8\ 600 ✓$ operation any one part correct

4

1.3.2

Calculate the value of the closing stock on 30 June 2014 using the weighted-average method.

$\frac{77\ 900 ✓ + 770\ 850 ✓ - 1\ 200 ✓ \times 580 ✓}{410 ✓ + 3\ 280 ✓ - 5 ✓} \times 580 ✓$
 $\frac{769\ 650}{3\ 690 \text{ or } 3\ 275}$ (2 marks) $(352\ 600 + 290\ 400 + 127\ 850)$ 1 mark

$\frac{847\ 550}{3\ 685} \times 580$ 3 marks X 580 1 mark
3 marks

= R133 400 ☑ operation any one part correct

8

Accounting Question Paper June 2014 Grade 12

Judd E. Hollander



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Accounting Questions & Answers Speedy Publishing,2014-08-13 An accounting study guide with questions and answers is a helpful tool for anyone that is taking an an accounting class An accounting course book covers topics extensively With the study guide the person can take the quizzes and check their answers The study guide shows which answer is correct Some study guide books will explain why the other answers is close but not correct Once the person takes the quiz on a specific topic They will find out where their weakness is and what areas they have to study The book will help them prepare for class exams and any professional exams they may take

Financial Accounting for Local and State School Systems,1981

Principles of Accounting Volume 1 - Financial Accounting Mitchell Franklin,Patty Graybeal,Dixon Cooper,2019-04-11 The text and images in this book are in grayscale A hardback color version is available Search for ISBN 9781680922929 Principles of Accounting is designed to meet the scope and sequence requirements of a two semester accounting course that covers the fundamentals of financial and managerial accounting This book is specifically designed to appeal to both accounting and non accounting majors exposing students to the core concepts of accounting in familiar ways to build a strong foundation that can be applied across business fields Each chapter opens with a relatable real life scenario for today s college student Thoughtfully designed examples are presented throughout each chapter allowing students to build on emerging accounting knowledge Concepts are further reinforced through applicable connections to more detailed business processes Students are immersed in the why as well as the how aspects of accounting in order to reinforce concepts and promote comprehension over rote memorization

Accounting Theory Harry I. Wolk,James L. Dodd,John J. Rozycki,2008 Presents complex materials in a clear and understandable manner Incorporating the latest accounting standards and presenting the most up to date accounting theory from the top academic journals in accounting and finance throughout the world

Model Rules of Professional Conduct American Bar Association. House of Delegates,Center for Professional Responsibility (American Bar Association),2007 The Model Rules of Professional Conduct provides an up to date resource for information on legal ethics Federal state and local courts in all jurisdictions look to the Rules for guidance in solving lawyer malpractice cases disciplinary actions disqualification issues sanctions questions and much more In this volume black letter Rules of Professional Conduct are followed by numbered Comments that explain each Rule s purpose and provide suggestions for its practical application The Rules will help you identify proper conduct in a variety of given situations review those instances where discretionary action is possible and define the nature of the relationship between you and your clients colleagues and the courts

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s years of teaching and commitment to effective pedagogy Features Peer reviewed by academic professionals and tested by students Over 100 charts and graphs Instructional exercises appearing both in text and for Excel Resources for student professional development *Policies to Address Poverty in America* Melissa Kearney, Benjamin Harris, 2014-06-19 One in seven adults and one in five children in the United States live in poverty Individuals and families living in poverty not only lack basic material necessities but they are also disproportionately afflicted by many social and economic challenges Some of these challenges include the increased possibility of an unstable home situation inadequate education opportunities at all levels and a high chance of crime and victimization Given this growing social economic and political concern The Hamilton Project at Brookings asked academic experts to develop policy proposals confronting the various challenges of America's poorest citizens and to introduce innovative approaches to addressing poverty When combined the scope and impact of these proposals has the potential to vastly improve the lives of the poor The resulting 14 policy memos are included in The Hamilton Project's *Policies to Address Poverty in America* The main areas of focus include promoting early childhood development supporting disadvantaged youth building worker skills and improving safety net and work support

Multinational Finance Kirt C. Butler, 2012-08-28 An in depth treatment of the international financial arena *Multinational Finance* Fifth Edition assumes the viewpoint of the financial manager of a multinational corporation with investment or financial operations in more than one country This book provides a framework for evaluating the many opportunities costs and risks of multinational operations in a manner that allows readers to see beyond the math and terminology surrounding this field to realize the general principles of multinational financial management Logically organized and written in a clear non technical style this book includes information on international finance topics such as foreign exchange currency and derivatives markets currency risk transaction operating and translation management country risk international taxation capital structure cost of capital and international portfolio diversification It also offers unique chapters on multinational treasury management the rationale for hedging currency risks options on real assets international corporate governance asset pricing and portfolio management Emphasizes the managerial aspects of multinational finance with graphs figures and the use of numerous real world examples Expands on the treatment of parity disequilibria to include exchange rate expectations that differ from parity and a project's operating exposure to currency risk Provides an overview and comparison of the various derivative instruments and their use in risk hedging Contains valuable insights on valuation and management of a multinational corporation's investments If you're looking for the best way to gain a firm understanding of multinational finance look no further than the fifth edition of this classic text Shaping the future we want Buckler, Carolee, Creech, Heather, 2014-11-10 Humanitarianism in the Modern World Norbert Götz, Georgina Brewis, Steffen Werther, 2020-07-23 A fresh look at two centuries of humanitarian history through a moral economy approach focusing on appeals allocation and accounting IGCSE Accounting Catherine Coucom, 2002 Encourage self assessment and independent thinking with this

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Introduction to Business Lawrence J. Gitman, Carl McDaniel, Amit Shah, Monique Reece, Linda Koffel, Bethann Talsma, James C. Hyatt, 2024-09-16 Introduction to Business covers the scope and sequence of most introductory business courses The book provides detailed explanations in the context of core themes such as customer satisfaction ethics entrepreneurship global business and managing change Introduction to Business includes hundreds of current business examples from a range of industries and geographic locations which feature a variety of individuals The outcome is a balanced approach to the theory and application of business concepts with attention to the knowledge and skills necessary for student success in this course and beyond This is an adaptation of Introduction to Business by OpenStax You can access the textbook as pdf for free at openstax.org Minor editorial changes were made to ensure a better ebook reading experience Textbook content produced by OpenStax is licensed under a Creative Commons Attribution 4.0 International License

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audit process This revision contains major changes from and supersedes the 2011 revision **International Convergence of Capital Measurement and Capital Standards**, 2004 *Agribusiness* Cliff Ricketts, Kristina Ricketts, 2009 *Agribusiness Fundamentals and Applications* second edition discusses the broad spectrum of the agribusiness world Several chapters focus on the agricultural input sector which are the supplies and services needed by ranchers farmers and or other production agriculturists Some examples include the feed seed fertilizer chemical and farm machinery agribusinesses Once basic production economics and farm management are discussed several more chapters cover the agribusiness output sectors that include agribusinesses which move food and fiber from the farms and ranches to the consumer The fundamentals and applications of agribusiness are detailed showing how products go from their source to the consumer highlighting the many steps in this process Basic principles of commodity marketing international agriculture marketing and food and fiber processing channels are some of the topics explored in detail Basic agricultural economic principles are discussed to assist the user to better manage an agribusiness This book not only discusses employment opportunities but also explains how to start up run and manage your own agribusiness Publisher

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