

INSTRUCTIONS AND INFORMATION

- This paper consists of:
 - a question paper with 15 pages, including the cover page.
 - an answer booklet consisting of 10 pages.
 Make sure that your question paper and answer booklet have all the correct pages.
- Write your full name on your answer booklet.
- Answer ALL the questions in the answer booklet.
- If you choose to do so, you may use the Financial Indicator Formula Sheet attached at the end of this question paper. The use of this formula sheet is NOT compulsory.
- Show ALL workings to earn part-marks.
- You may use a dark pencil or blue/black ink to answer the questions.
- Non-programmable calculators may be used.
- Where applicable, show ALL calculations to the NEAREST RAND.
- Write neatly and legibly.
- Use the time guideline stipulated for each question as a guide when answering each question and try NOT to deviate from it.
- STUDY YOUR ANSWER SHEETS AND REQUIREMENTS CAREFULLY TO AVOID ANY UNNECESSARY CALCULATIONS.**

Question	Topic	Marks	Minutes
1	Cost Accounting	43	34
2	Budgeting	25	20
3	Fixed Assets	26	22
4	Reconciliations	34	27
5	Stock Valuation and VAT	24	19
TOTAL		150	120

QUESTION 1: COST ACCOUNTING

(43 MARKS, 34 MINUTES)

SECTION A

- 1.1 The information relates to Rockville Manufacturers for the financial year ended on 28 February 2023. The business manufactures dresses.

REQUIRED:

- 1.1.1 Prepare the Production Cost Statement (10)
- 1.1.2 Calculate the following:
- Gross profit earned on the sale of dresses (5)
 - Mark-up % achieved on the sale of dresses (2)
- 1.1.3 Abridged Statement of Comprehensive Income (10)

Information:

A. Stock on hand:

	28 February 2023	28 February 2022
Work-in-progress	?	R150 500
Finished goods	200 dresses, valued using FIFO method	500 shirts at R200 = R100 000

- B. The bookkeeper calculated the costs below. Some errors were made.

	R
Direct material cost	R 1 240 000
Selling and distribution cost	R287 000
Administration cost	R198 300
Direct labour cost	?
Factory overhead cost	R480 500

C. Errors and omissions:

- The total insurance expense of R30 498 included in the Administration Cost Account is for insurance on the factory and other general insurance. The general items insured is 1/3 of the total insurance cost.
- Included in the Factory Overhead Cost Account, is the R66 800 paid for water and electricity. The factory uses 5% of all water and

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**United States. General Accounting
Office**



Accounting Prelim September 2013 Gr12 Memorandum:

Accounting Principles Memorandum no. 1 [etc.]. United States. General Accounting Office, 1952

The book delves into Accounting Prelim September 2013 Gr12 Memorandum. Accounting Prelim September 2013 Gr12 Memorandum is a vital topic that needs to be grasped by everyone, from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Accounting Prelim September 2013 Gr12 Memorandum, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:
 - Chapter 1: Introduction to Accounting Prelim September 2013 Gr12 Memorandum
 - Chapter 2: Essential Elements of Accounting Prelim September 2013 Gr12 Memorandum
 - Chapter 3: Accounting Prelim September 2013 Gr12 Memorandum in Everyday Life
 - Chapter 4: Accounting Prelim September 2013 Gr12 Memorandum in Specific Contexts
 - Chapter 5: Conclusion
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