

QUESTION 1

1.1	1.1.1	False ✓
	1.1.2	True ✓
	1.1.3	True ✓

3

1.2.1 Calculate: The value of closing stock.

WORKINGS	ANSWER
(50×90) $35\ 000 \checkmark + 4\ 500 \boxtimes \checkmark$	$39\ 500 \boxtimes$ <small>one part correct</small>

4

1.2.2 Calculate the correct net profit after tax for the year ended 30 June 2023. Indicate "+" for increase and "-" for decrease at each adjusted amount.

WORKINGS	ANSWER
Incorrect Net Profit before tax	3 551 841
Profit/loss on sale of equipment $(360\ 000 - 350\ 000)$	
$43\ 000 \checkmark - 1 \checkmark \checkmark$	$+ 42\ 999 \boxtimes^*$
Provision for bad debts adjustment $(26\ 500 - 25\ 300)$	$- 3\ 200 \checkmark \checkmark$
Insurance $(40\ 800 + 2)$	$+ 20\ 400 \checkmark \checkmark$
Rent income $11\ 680 \checkmark \checkmark \times 3 \checkmark$	$- 35\ 040 \boxtimes^*$
Interest on loan $(45\ 000 \times 12)$ two marks	
$3\ 755\ 000 \checkmark + 540\ 000 \checkmark \checkmark - 3\ 985\ 000 \checkmark$	$- 310\ 000 \boxtimes^*$
Income tax $914\ 600 \checkmark + 65\ 500 \checkmark$	$- 980\ 100 \checkmark$
Correct Net Profit after tax	2 286 900 <input checked="" type="checkbox"/>

21

*one part correctAccept brackets for negative amounts; assume positive if no signs or brackets used.

Accounting Prelim September 2013 Gr12 Memorandum

**United States. General Accounting
Office**

Accounting Prelim September 2013 Gr12 Memorandum:

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

Accounting Prelim September 2013 Gr12 Memorandum Book Review: Unveiling the Magic of Language

In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has been more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Accounting Prelim September 2013 Gr12 Memorandum**," compiled by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we will delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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