

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
$35\,000 \checkmark + \overset{(50 \times 90)}{4\,500} \boxtimes \checkmark$	$39\,500 \boxtimes$ one part correct

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 $43\,000 \checkmark - \overset{(360\,000 - 359\,999)}{1} \checkmark \checkmark$	+ 42 999 $\boxtimes^*$
Provision for bad debts adjustment $(28\,500 - 25\,300)$	- 3 200 $\checkmark \checkmark$
Insurance $(40\,800 \div 2)$	+ 20 400 $\checkmark \checkmark$
Rent income $11\,680 \checkmark \checkmark \times 3 \checkmark$	- 35 040 $\boxtimes^*$
Interest on loan $3\,755\,000 \checkmark + \overset{(45\,000 \times 12) \text{ two marks}}{540\,000} \checkmark \checkmark - 3\,985\,000 \checkmark$	- 310 000 $\boxtimes^*$
Income tax $914\,600 \checkmark + 65\,500 \checkmark$	- 980 100 $\checkmark$
Correct Net Profit after tax operation	2 286 900 $\boxtimes$

21

*one part correct

Accept brackets for negative amounts; assume positive if no signs or brackets used.

Accounting Prelim September 2013 Gr12 Memorandum

JA Banks



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web what is a titration a titration is an analytical procedure used to determine the accurate concentration of a sample by reacting it with a standard solution one type of titration uses a neutralization reaction in which an acid and a base react to

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web ab acid base titration curves purpose the purpose of this lab is to determine the shape of acid base titration curves theoretically and experimentally and to use an acid base titration to measure the effectiveness of antacid tablets summary a titration curve is the plot of the ph value of a solution vs the amount of titrant added

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