

## INSTRUCTIONS AND INFORMATION

1. This paper consists of:
  - o a question paper with 15 pages, including the cover page.
  - o an answer booklet consisting of 10 pages.
 Make sure that your question paper and answer booklet have all the correct pages.
2. Write your full name on your answer booklet.
3. Answer ALL the questions in the answer booklet.
4. 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.
5. Show ALL workings to earn part-marks.
6. You may use a dark pencil or blue/black ink to answer the questions.
7. Non-programmable calculators may be used.
8. Where applicable, show ALL calculations to the NEAREST RAND.
9. Write neatly and legibly.
10. Use the time guideline stipulated for each question as a guide when answering each question and try NOT to deviate from it.
11. 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	28	22
4	Reconciliations	34	27
5	Stock Valuation and VAT	24	19
<b>TOTAL</b>		<b>150</b>	<b>120</b>

## 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:
- (a) Gross profit earned on the sale of dresses (5)
  - (b) 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

# Accounting Prelim September 2013 Gr12 Memorandum

**CL Gary**



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

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web 18 december 2018 aquinas school community e ngā mana e ngā reo e ngā iwi tēnā koutou katoa ki te atua tēnā koe ki te whare e tu nei ki te papa e takoto nei tēnā

**prize giving headmaster s address special awards prize** - Apr 29 2022

web speech for prize giving ceremony in school welcome speech for school prize giving day event in school college or university speech for prize distribution day