

INSTRUCTIONS AND INFORMATION

- This paper consists of:
 - a question paper with 10 pages, including the answer 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 your marks.
- You may use an ink/pen or blue/black ink to answer the questions.
- Non-programmable calculators may be used.
- Where applicable, show ALL calculations to the NEAREST RUAND.
- Write neatly and legibly.
- Use the time guidelines 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	40	24
2	Budgeting	20	10
3	Fixed Assets	20	12
4	Reconciliations	24	17
5	Stock Valuation and FIFO	20	10
TOTAL		100	120

QUESTION 1: COST ACCOUNTING**(40 MARKS, 24 MINUTES)****SECTION A**

- 1.1 The information relates to Rusakwe 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 (8)
 - Markup % achieved on the sale of dresses (2)
- 1.1.3 Abridged Statement of Comprehensive Income (10)

Information:**A. Stock on hand:**

	31 February 2022	28 February 2023
Work-in-progress	7	R150 000
Finished goods	200 dresses valued using FIFO method	800 dresses at R200 = R160 000

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

	R
Direct materials cost	R 1 140 000
Salaries and distribution cost	R280 000
Administrative cost	R180 000
Direct labour cost	7
Factory overhead cost	R360 000

C. Errors and omissions:

- The total insurance expense of R30 400 included in the Administration Cost Accounts is for insurance on the factory and other general insurance. The general items insured is 10% of the total insurance cost.
- Included in the Factory/Overhead Cost Account, is the R20 000 paid for water and electricity. The factory uses 70% of water and

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Cambridge International AS/A level Accounting Revision Guide 2nd edition Ian Harrison, 2016-02-01 Get your best grades with this exam focused text that will guide you through the content and skills you need to prepare for the big day Manage your own revision with step by step support from experienced examiner Ian Harrison This guide also includes a Questions and Answers section with exam style questions student s answers for each question and examiner comments to ensure you re exam ready Plan and pace your revision with the revision planner Use the expert tips to clarify key points Avoid making typical mistakes with expert advice Test yourself with end of topic questions and answers and tick off each topic as you complete it Practise your exam skills with exam style questions and answers This title has not been through the Cambridge International endorsement process

The Inconvenient Generation Minhua Ling, 2019-10-22 After three decades of massive rural to urban migration in China a burgeoning population of over 35 million second generation migrants living in its cities poses a challenge to socialist modes of population management and urban governance In *The Inconvenient Generation* Minhua Ling offers the first longitudinal study of these migrant youth from middle school to the labor market in the years after the Shanghai municipal government partially opened its public school system to them Drawing on multi sited ethnographic data Ling follows the trajectories of dozens of children coming of age at a time of competing economic and social imperatives and its everyday ramifications on their sense of identity educational outcomes and citizenship claims Under policies and practices of segmented inclusion they are inevitably funneled through the school system toward a life of manual labor Illuminating the aspirations and strategies of these young men and women Ling captures their experiences against the backdrop of a reemergent global Shanghai

State, Foreign Operations, and Related Programs Appropriations for 2015 United States. Congress. House. Committee on Appropriations. Subcommittee on State, Foreign Operations, and Related Programs, 2014

[Research on Professional Responsibility and Ethics in Accounting](#) Cynthia Jeffrey, 2014-09-02 Volume 18 of *Research on Professional Responsibility and Ethics in Accounting* continues the series focus on the nature of interactions between accountants regulators and standard setters investigating how and why accountants resolve the dilemmas that occur

Minerals Yearbook Geological Survey, Interior Department, Mines Bureau, 2018-04-19 This volume of the *Minerals Yearbook* provides an annual review of mineral production and trade and of mineral related government and industry developments in more than 175 foreign countries It is normally published in separate books that cover specific regions In this publication the regional books are combined into one commemorative volume These annual reviews are designed to provide timely statistical data on mineral commodities in various countries Each report includes sections on government policies and programs environmental issues trade and production data industry structure and ownership commodity sector developments infrastructure and a summary outlook More information is available on the three volumes of the *Minerals Yearbook* Regional Areas Covered Africa and the Middle East Asia and the Pacific Europe and Central Eurasia

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opportunity for economic development through the exploitation of natural

Online and Distance Social Work

Education Paul A. Kurzman, Melissa Littlefield, 2020-06-29 Online and Distance Social Work Education Current Practice and Future Trends provides a comprehensive presentation on the evolution current status and future direction of distance learning and online education in the social work profession Documenting the current state of the art this book demonstrates the power of distance learning and online technology and addresses future trends in web based social work education Written by widely recognized experts the chapters represent an authoritative statement of the present state of the art in the application of technology to contemporary social work education The insights of these experts will be of great interest to students and faculty in the 798 accredited social work programs in the United States They are creating a revolution in the profession which will forever change the nature of education for professional practice Authored by widely recognized educators on the cutting edge of technological innovation this text will be relevant to social work students and educators in baccalaureate masters and doctoral programs in the USA and internationally The chapters in this book were originally published in the Journal of Teaching in Social Work

Popular Music, Cultural Politics and Music Education in China

Wai-Chung Ho, 2016-12-08 While attention has been paid to various aspects of music education in China to date no single publication has systematically addressed the complex interplay of sociopolitical transformations underlying the development of popular music and music education in the multilevel culture of China Before the implementation of the new curriculum reforms in China at the beginning of the twenty first century there was neither Chinese nor Western popular music in textbook materials Popular culture had long been prohibited in school music education by China's strong revolutionary orientation which feared spiritual pollution by Western cultures However since the early twenty first century education reform has attempted to help students deal with experiences in their daily lives and has officially included learning the canon of popular music in the music curriculum In relation to this topic this book analyses how social transformation and cultural politics have affected community relations and the transmission of popular music through school music education Ho presents music and music education as sociopolitical constructions of nationalism and globalization Moreover how popular music is received in national and global contexts and how it affects the construction of social and musical meanings in school music education as well as the reformation of music education in mainland China is discussed Based on the perspectives of school music teachers and students the findings of the empirical studies in this book address the power and potential use of popular music in school music education as a producer and reproducer of cultural politics in the music curriculum in the mainland

Bangladesh International Monetary Fund. Asia and Pacific Dept, 2013-12-05 This paper discusses Bangladesh's Third Review Under the Extended Credit Facility and Request for Modification of Performance Criteria Political uncertainty and nationwide strikes are taking a toll on economic activity with private investment most affected Real GDP growth moderated in FY2013 July 2012 June 2013 to 6 percent FY2012 6.2 percent Recent data on private credit and tax collections

suggest economic activity continues to slow The program remains on track All performance criteria at end June 2013 were met and all structural benchmarks have been completed The IMF staff recommends completion of the review and modification of the performance criteria for December 2013

An Introduction to Global Financial Markets Stephen Valdez, Philip Molyneux, 2017-09-16 This textbook provides an accessible introduction to finance and financial markets around the world Requiring no previous knowledge of the subject the authors comprehensively cover a broad range of different types of banking markets foreign exchange and derivative products Incorporating recent events and current developments in finance contemporary international examples are used throughout to illustrate this fast moving subject area With Stephen Valdez's decades of experience as a financial trainer and Philip Molyneux's academic experience they are the perfect team for this accessible and applied textbook This textbook is core reading for second and third year undergraduate students studying modules in financial markets and institutions as part of business and management degree courses In addition it is suitable for use on MBA finance courses New to this Edition Provides updated and expanded coverage of the global financial crisis of 2007-08 and its aftermath Explains and contextualises the major structural and regulatory reforms of global banking and financial markets A new design to make it more student friendly such as illustrative boxes that explain key financial issues

The Report: Indonesia 2014 Oxford Business Group, 2014-05-21 On the cusp of 2014 national elections and the 2015 integration of the ASEAN Economic Community Indonesia is poised to continue its rapid economic expansion While the country's natural resources are still plentiful by channelling foreign direct investment into the right areas the government is ensuring that true potential in terms of value and manufacturing is achieved By inviting targeted investment and adapting existing regulatory frameworks the government has taken significant steps to facilitate foreign investment and the development of value added industries Indonesia is a country renowned for its abundance of natural resources which include oil gas coal nickel tin copper gold and silver While slightly down on the previous year the country's total oil production for 2012 stood at 861 000 barrels per day accounting for approximately 1.2% of the world's oil production Indonesia remains the world's largest exporter of thermal coal exporting a total of 304m tonnes in 2012 to countries such as Japan South Korea China and India The country continues to be the dominant nation in South east Asia politically and economically and its participation within ASEAN in particular will likely determine the shape of regional integration with the introduction of the ASEAN Economic Community AEC in 2015 looming as the bloc's next major milestone

Budget of the United States Government United States. Office of Management and Budget, 2014

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