QUESTION 1

1.1

1.1.1	Value-added tax	-
1.1.2	0% Zero-rated	~
1.1.3	First In First Out	~
1.1.4	Perpetual/Continuous	-

4

1.2 Calculate the final amount payable to SARS on 31 July 2014.

Mark one line only – choose method to benefit candidate any one part correct − 11 200 ✓ + 126 000 ✓ − 77 000 ✓ + 273 ✓ − 6 692 ✓ ✓ − 1 330 ✓ = 30 051 ⊠

OR

11 200 ✓ − 126 000 ✓ + 77 000 ✓ − 273 ✓ + 6 692 ✓ ✓ + 1 330 ✓ = −30 051 ⊠

Mark one account only - choose account to benefit candidate

(could be input & Output)		
✓ 11 200	√ 126 000	
*< 77 000	✓ 273	
✓ < 6 692		
*< 1 330		
☑ 30 051	any one part	

Accept negative figures or brackets on opposite sides 77 000 + 1330 = 76 330 3 maks 77 000 - 273 = 76 727 2 maks 77 000 + 1 330 - 273 - 78 057 4 maks 126 000 - 6 692 - 119 308 3 maks

R133 400 M operation any one part correct

9

1.3 1.3.1 Calculate the total amount paid for carriage on the purchases on 11 June 2014.

(1 600 x 215) 2 matics R352 600 ✓— 344 000 ✓ ✓ = 8 600 ☑ operation any one part correct

4

1.3.2 Calculate the value of the closing stock on 30 June 2014 using the weighted-average method.

8

Grade 1accounting 2014 Memorandum Final Examn

Kathleen Armour

Grade 1accounting 2014 Memorandum Final Examn:

Grade 1accounting 2014 Memorandum Final Examn Book Review: Unveiling the Magic of Language

In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has be more apparent than ever. Its power to stir emotions, provoke thought, and instigate transformation is actually remarkable. This extraordinary book, aptly titled "**Grade 1accounting 2014 Memorandum Final Examn**," written by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we shall delve to the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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