



**Grade 12**

**ACCOUNTING**

**Term 1: Week 1  
SOLUTIONS**

**Activity 1 Concepts**

<b>1.1</b>	working capital
<b>1.2</b>	directors' report
<b>1.3</b>	financial asset
<b>1.4</b>	accrued expense
<b>1.5</b>	audit report
<b>1.6</b>	authorised share capital

**ACTIVITY 2**

**GENERAL LEDGER OF WINELANDS LTD**

**ORDINARY SHARE CAPITAL**

2020 Nov	30	(120 000 × R4,10) Bank	492 000	2020 Mar	1	Balance b/d	2 100 000
2021 Feb	28	Balance c/d	3 608 000	2020 Aug	31	(400 000 × R5) Bank	2 000 000
			4 100 000				4 100 000
				2021 Mar	1	Balance b/d	3 608 000

**RETAINED INCOME**

2020 Nov	30	(120 000 × R2,10*) Bank	252 000	2020 Mar	1	Balance b/d	737 100
2021 Feb	28	Balance c/d	998 000	2021 Feb	28	Appropriation	512 900
			1 250 000				1 250 000
				2021 Mar	1	Balance b/d	998 000

\* RP - ASP = R2,10

RP = R6,20; ASP = R4,10 (R4 100 000 ÷ 1 000 000 shares)

# Gr1accounting N13 Memo Eng 2013

**JR Anderson**



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