

QUESTION 2 – FINANCIAL STATEMENTS (INCOME STATEMENT)																																													
VRAAG 2 – FINANSIELE STATE (INKOMSTESTAAT)																																													
2.	<p>The information provided below is extracted from the records of Racestar Graffix. Their financial period ends on 31 December 2021, and the business uses a profit markup of 60% on cost.</p> <p>INFORMATION:</p> <p>Extract from the Pre-Adjustment Trial Balance on 31 December 2021</p> <table> <tr><td>Land and buildings</td><td>340 000</td></tr> <tr><td>Drawings</td><td>147 460</td></tr> <tr><td>Vehicles</td><td>211 800</td></tr> <tr><td>Accumulated depreciation on vehicles</td><td>40 000</td></tr> <tr><td>Equipment</td><td>100 000</td></tr> <tr><td>Accumulated depreciation on equipment</td><td>20 000</td></tr> <tr><td>Fixed Deposit: FBN Bank (10% p.a.)</td><td>40 000</td></tr> <tr><td>Trading stock</td><td>6 580</td></tr> <tr><td>Loan : ASBA Bank (19% p.a.)</td><td>90 000</td></tr> <tr><td>Debtors control</td><td>12 000</td></tr> <tr><td>Sales</td><td>400 380</td></tr> <tr><td>Cost of sales</td><td>240 000</td></tr> <tr><td>Debtors allowances</td><td>1 980</td></tr> <tr><td>Water & Electricity</td><td>4 950</td></tr> <tr><td>Advertising</td><td>5 900</td></tr> <tr><td>Insurance</td><td>3 880</td></tr> <tr><td>Rent income</td><td>20 800</td></tr> <tr><td>Vehicle repairs</td><td>3 300</td></tr> <tr><td>Commission income</td><td>19 000</td></tr> <tr><td>Stationery</td><td>4 520</td></tr> <tr><td>Packing material</td><td>2 110</td></tr> <tr><td>Interest on fixed deposit</td><td>2 000</td></tr> </table> <p>Adjustments and additional information</p> <ul style="list-style-type: none"> The owner withdrew stock to the value of R1 072 (selling price), before the physical stocktaking was completed. This transaction has not been recorded yet. According to a physical stocktaking, the following were on hand at the end of the year. <ul style="list-style-type: none"> Trading stock R4 300 Stationery R 950 Packing material R 340 An amount of R11 800, paid for repairs to one of the vehicles was debited to the Vehicles account. Correct the error. The water and electricity account for December 2021 has been received but not yet paid, the outstanding amount is R450. The amount for insurance includes an amount of R800 paid in advance for the next financial year. 	Land and buildings	340 000	Drawings	147 460	Vehicles	211 800	Accumulated depreciation on vehicles	40 000	Equipment	100 000	Accumulated depreciation on equipment	20 000	Fixed Deposit: FBN Bank (10% p.a.)	40 000	Trading stock	6 580	Loan : ASBA Bank (19% p.a.)	90 000	Debtors control	12 000	Sales	400 380	Cost of sales	240 000	Debtors allowances	1 980	Water & Electricity	4 950	Advertising	5 900	Insurance	3 880	Rent income	20 800	Vehicle repairs	3 300	Commission income	19 000	Stationery	4 520	Packing material	2 110	Interest on fixed deposit	2 000
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The Report: Qatar 2014 Oxford Business Group,2014-04-15 2013 saw the transition of power from the former Emir Sheikh Hamad bin Khalifa Al Thani to Sheikh Tamim bin Hamad Al Thani his fourth son and second son with Sheikha Moza bint Nasser a move unprecedented elsewhere in the Gulf but not unexpected in Qatar With sustained long term economic growth the highest per capita income in the world a stable and well capitalised banking sector a sovereign wealth fund that is of true global significance and one of the largest reserves of natural gas just offshore Qatar today has many advantages It is clear that the country is in a strong position from which to continue its robust economic performance and the years ahead will see a vast construction drive in line with the principles of Qatar National Vision 2030 and catalysed by preparations for the 2022 FIFA World Cup Oil and gas accounted for around 51.5% of Qatar's economic output in 2013 while developing downstream facilities that add value to energy by products for example has helped build a portfolio of petrochemicals chemicals and fertiliser companies and looks set to see Qatar's economic strength continue With more than 222bn of projects in the pipeline the construction sector's growth has been forecast at 15% for 2014 while spending on infrastructure is set to reach 150bn in the run up to the 2022 FIFA World Cup Against this backdrop Qatar looks set to continue offering a wide variety of opportunities for foreign investors *Bulletin of the Atomic Scientists* ,1995-09 *Colorado School Laws* Colorado,2011 **The Athenaeum** ,1914 **Study and Master Accounting Grade 10 CAPS Study Guide** Elsabé Conradie,Mandy Moyce,Derick Kirsch,2014-11-13 **Study & Master Accounting Grade 10 Study Guide E.** Conradie,Amanda Marais,Mandy Moyce,2007-10-01 Study Master Accounting was developed by practising teachers and covers the RNCS for Accounting *Study and Master Accounting Grade 10 Workbook* ,2007-06-01

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