

QUESTION 2 – FINANCIAL STATEMENTS (INCOME STATEMENT)																																													
VRAAG 2 – FINANSIELE STATE (INKOMSTESTAAT)																																													
2.	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. INFORMATION: Extract from the Pre-Adjustment Trial Balance on 31 December 2021 <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> Adjustments and additional information - 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. - 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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web in his own time conrad was praised for his power to depict life at sea and in the tropics and for his works qualities of romance a word used basically to denote his power of using an elaborate prose style to cast a film of illusory splendour over somewhat sordid events his reputation diminished after his death and a revival of

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web he was no longer poor and ironically he was no longer as superlatively productive from 1911 until his death in 1924 he never wrote anything that equaled his early works his great work was done personally however conrad s life was full

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web his life conrad whose name was jozef teodor konard nalecz koreniowski was the son of an exiled polish patriot and was born at berdyczew in the ukraine where he spent the first thirteen years of his life he was educated at cracow and was intended for the university but as he was determined to go to sea he went to marseilles in 1874 and

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web childhood in poland and russia józef teodor konrad nalecz korzeniowski joseph conrad was born to joseph theodore appollonius korzeniowski and evelina korzeniowski on december 3 1857 in berdyczew poland his father was a writer and a translator of the works of william shakespeare 1564 1616

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