

QUESTION 2 – FINANCIAL STATEMENTS (INCOME STATEMENT)																																													
VRAAG 2 – FINANSIËLE 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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Grade 1final Paper Accauntingg

Kathleen Armour



Grade 1final Paper Accauntingg:

Unveiling the Magic of Words: A Report on "**Grade 1final Paper Accauntingg**"

In a global defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their ability to kindle emotions, provoke contemplation, and ignite transformative change is actually awe-inspiring. Enter the realm of "**Grade 1final Paper Accauntingg**," a mesmerizing literary masterpiece penned by a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve into the book is central themes, examine its distinctive writing style, and assess its profound effect on the souls of its readers.

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