

Questions

QUESTION 1 (10 marks)(12 minutes)

The following information was obtained from the accounting records of Letty Stores for the financial year ended 30 June 2019:

	R
Inventory (1 July 2018).....	100 000
Sales	600 000
Purchases	400 000
Sales returns	2 000
Purchases returns	3 000
Drawings: Inventory	20 000
Bank	1 000
Inventory (30 June 2019).....	120 000

The entity uses the periodic inventory control system.

REQUIRED:

Use the information provided above to calculate the cost of sales for the year ended 30 June 2019.

QUESTION 2 (11 marks)(13 minutes)

The following information was obtained from the accounting records of Cool Limited for the year ended 28 February 2019:

	R
Inventory (1 March 2018)	149 500
Sales	750 000
Cost of sales	500 000
Gross profit	250 000
Operating expenses	100 000
Operating profit	150 000
Finance income	10 000
Finance costs	(5 000)
Profit before tax	155 000
Income tax expense	(31 000)
Profit for the year	124 000

A subsequent survey conducted on 28 February 2016 indicated that the value of the rising currency as reported approached or fell below \$100.

Use the information provided above to calculate the gross profit of each product for the year ended 31 December 2014. The selling price for each product is provided in the table below.

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Thirumalaisamy P.
Velavancorresponding



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