

FINANCIAL ACCOUNTING 1.2 (2021)**INCOMPLETE RECORDS****QUESTION 1**

The owner of Pthosa Dealers, Mrs. Maphosa has asked for your assistance since you are a university student studying Financial Accounting. She wants to apply for another long-term loan at PCP Bank. The bank requires accounting records to check her net profit/loss for the year. The business does not keep proper records and she has given you the following information for the year ended 28 February 2021.

Account balances as at 28 February	2021 R	2020 R
Accounts payable	6 200	6 900
Loan from PCP Bank	25 000	25 000
Bank (Dr)	4 600	3 100
Office equipment	35 000	35 000
Inventory	23 000	20 200
Accounts receivable	4 800	5 900

Mrs. Maphosa has also made the following information available to you:

- Interest of 15% per annum is payable on the current loan from PCP Bank, which has not yet been taken into consideration.
- Depreciation for office equipment must still be provided for at 20% on the reducing balancing method.
- During December 2020, Mrs. Maphosa withdrew cash amounting to R20 500 and paid for her holiday with her husband.
- The local municipality sent the water and electricity bill R900 for February 2021. This has not yet been taken into account.

Required

- Calculate the capital balances for 28 February 2021 and 2020.
- Calculate the estimated profit before adjustments for the year ended 28 February 2021
- Calculate the estimated **net** profit / loss for the year ended 28 February 2021.

Grade 1june 2013 Accounting Question Paper

Clemens Wendtner



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