

QUESTION 1**1.1**

1.1.1	Value-added tax	✓
1.1.2	0% Zero-rated	✓
1.1.3	First In First Out	✓
1.1.4	Perpetual/Continuous	✓

4

1.2**Calculate the final amount payable to SARS on 31 July 2014.**

Mark one line only – choose method to benefit candidate any one part correct

– 11 200 ✓ + 126 000 ✓ – 77 000 ✓ + 273 ✓ – 6 692 ✓✓ – 1 330 ✓✓ = 30 051 ✓

OR

11 200 ✓ – 126 000 ✓ + 77 000 ✓ – 273 ✓ + 6 692 ✓✓ + 1 330 ✓✓ = –30 051 ✓

Mark one account only – choose account to benefit candidate

VAT Control (could be Input & Output)	
✓ 11 200	✓ 126 000
*✓ 77 000	✓ 273
✓✓ 6 692	
*✓✓ 1 330	
✓ 30 051	any one part correct

Accept negative figures or brackets on opposite sides

77 000 + 1 330 = 78 330 3 marks

77 000 + 1 330 – 273 = 78 057 4 marks

77 000 – 273 = 76 727 2 marks

126 000 – 6 692 = 119 308 3 marks

9

1.3**1.3.1****Calculate the total amount paid for carriage on the purchases on 11 June 2014.**

(1 600 x 215) 2 marks

R352 600 ✓ – 344 000 ✓✓ = 8 600 ✓ operation any one part correct

4

1.3.2**Calculate the value of the closing stock on 30 June 2014 using the weighted-average method.**

769 650 (2 marks)

(352 600 + 290 400 = 127 850) 1 mark

 $\frac{77\,900 \checkmark + 770\,850 \checkmark - 1\,200 \checkmark}{410 \checkmark + 3\,280 \checkmark - 5 \checkmark} \times 580 \checkmark$

3 690 or 3 275 (2 marks)

(1 600 + 1 210 + 470) 1 mark

 $\frac{847\,550}{3\,685} \times 580$ 3 marks X 580 1 mark

3 685 3 marks

= R133 400 ✓ operation any one part correct

8

Grade Exemplar Accounting November 2014

Ensheng Dong



Grade Exemplar Accounting November 2014:

The book delves into Grade Exemplar Accounting November 2014. Grade Exemplar Accounting November 2014 is a crucial topic that needs to be grasped by everyone, from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Grade Exemplar Accounting November 2014, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:
 - Chapter 1: Introduction to Grade Exemplar Accounting November 2014
 - Chapter 2: Essential Elements of Grade Exemplar Accounting November 2014
 - Chapter 3: Grade Exemplar Accounting November 2014 in Everyday Life
 - Chapter 4: Grade Exemplar Accounting November 2014 in Specific Contexts
 - Chapter 5: Conclusion
 2. In chapter 1, this book will provide an overview of Grade Exemplar Accounting November 2014. The first chapter will explore what Grade Exemplar Accounting November 2014 is, why Grade Exemplar Accounting November 2014 is vital, and how to effectively learn about Grade Exemplar Accounting November 2014.
 3. In chapter 2, the author will delve into the foundational concepts of Grade Exemplar Accounting November 2014. This chapter will elucidate the essential principles that need to be understood to grasp Grade Exemplar Accounting November 2014 in its entirety.
 4. In chapter 3, the author will examine the practical applications of Grade Exemplar Accounting November 2014 in daily life. The third chapter will showcase real-world examples of how Grade Exemplar Accounting November 2014 can be effectively utilized in everyday scenarios.
 5. In chapter 4, the author will scrutinize the relevance of Grade Exemplar Accounting November 2014 in specific contexts. The fourth chapter will explore how Grade Exemplar Accounting November 2014 is applied in specialized fields, such as education, business, and technology.
 6. In chapter 5, this book will draw a conclusion about Grade Exemplar Accounting November 2014. This chapter will summarize the key points that have been discussed throughout the book.
- This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. This book is highly recommended for anyone seeking to gain a comprehensive understanding of Grade Exemplar Accounting November 2014.

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