

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
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REQUIRED:

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Michael Brown



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