

## 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 .....	
Cost of goods sold .....	
Cost of goods available for sale .....	
Cost of goods sold .....	
Cost of goods available for sale .....	
Cost of goods sold .....	
Cost of goods available for sale .....	

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

#### **REQUIRED:**

Use the information provided above to calculate the cost of sales for the year ended 28 February 2019. The entity uses the periodic inventory control system.

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**JL Elias**



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## **Table of Contents Fac15answers To Unisas Exam Papers**

1. Understanding the eBook Fac15answers To Unisas Exam Papers
  - The Rise of Digital Reading Fac15answers To Unisas Exam Papers
  - Advantages of eBooks Over Traditional Books
2. Identifying Fac15answers To Unisas Exam Papers
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Fac15answers To Unisas Exam Papers
  - User-Friendly Interface
4. Exploring eBook Recommendations from Fac15answers To Unisas Exam Papers
  - Personalized Recommendations
  - Fac15answers To Unisas Exam Papers User Reviews and Ratings
  - Fac15answers To Unisas Exam Papers and Bestseller Lists
5. Accessing Fac15answers To Unisas Exam Papers Free and Paid eBooks
  - Fac15answers To Unisas Exam Papers Public Domain eBooks
  - Fac15answers To Unisas Exam Papers eBook Subscription Services
  - Fac15answers To Unisas Exam Papers Budget-Friendly Options

6. Navigating Fac15answers To Unisas Exam Papers eBook Formats
  - ePub, PDF, MOBI, and More
  - Fac15answers To Unisas Exam Papers Compatibility with Devices
  - Fac15answers To Unisas Exam Papers Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Fac15answers To Unisas Exam Papers
  - Highlighting and Note-Taking Fac15answers To Unisas Exam Papers
  - Interactive Elements Fac15answers To Unisas Exam Papers
8. Staying Engaged with Fac15answers To Unisas Exam Papers
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Fac15answers To Unisas Exam Papers
9. Balancing eBooks and Physical Books Fac15answers To Unisas Exam Papers
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Fac15answers To Unisas Exam Papers
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Fac15answers To Unisas Exam Papers
  - Setting Reading Goals Fac15answers To Unisas Exam Papers
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Fac15answers To Unisas Exam Papers
  - Fact-Checking eBook Content of Fac15answers To Unisas Exam Papers
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
14. Embracing eBook Trends
  - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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