

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

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L Darling-Hammond



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gedung adalah suatu konstruksi bangunan buatan manusia yang terbuat dari beberapa material menjadi satu kesatuan untuk dijadikan tempat beraktivitas perhitungan analisis pada gedung bertingkat sangat penting agar konstruksi gedung memiliki kekuatan yang kokoh dan sesuai dengan umur rencana

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daftar biaya komponen kegiatan vol pondasi $0.054 \text{ m}^2 \times 112.57 \text{ m}$ 6 08 m3 pembangunan bangunan gedung volume aanstamping volume lantai kerja klasifikasi tidak sederhana luas aanstamping 0.8×0.15 luas dalam ribuan rupiah biaya biaya biaya total lantai kerja 0.8×0.05 konstruk perencanan manajem

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perlu diingat ya bahwa cara menghitung kekuatan lantai beton ini hanya sekedar rule of thumb alias gambaran kasarnya saja $1.40 \times l$ adalah lebar bentang misalnya bangunan $4 \times 4 \text{ m}$ maka 1.40×4 0 1 atau 10 cm rumus balok $1.12 \times l$ jadi balok yang mesti dipersiapkan untuk menahan beban adalah $1.12 \times l$ 0 33 atau 33 cm terkadang

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