



Grade 12

ACCOUNTING

**Term 1: Week 1
SOLUTIONS**

Activity 1 Concepts

1.1	working capital
1.2	directors' report
1.3	financial asset
1.4	accrued expense
1.5	audit report
1.6	authorised share capital

ACTIVITY 2

GENERAL LEDGER OF WINELANDS LTD

ORDINARY SHARE CAPITAL

2020 Nov	30	(120 000 × R4,10) Bank	492 000	2020 Mar	1	Balance	b/d	2 100 000
2021 Feb	28	Balance	c/d	2020 Aug	31	(400 000 × R5) Bank		2 000 000
			4 100 000					4 100 000
				2021 Mar	1	Balance	b/d	3 608 000

RETAINED INCOME

2020 Nov	30	(120 000 × R2,10*) Bank	252 000	2020 Mar	1	Balance	b/d	737 100
2021 Feb	28	Balance	c/d	2021 Feb	28	Appropriation		512 900
			1 250 000					1 250 000
				2021 Mar	1	Balance	b/d	998 000

* RP - ASP = R2,10

RP = R6,20; ASP = R4,10 (R4 100 000 ÷ 1 000 000 shares)

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R Bogdan



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