

INSTRUCTIONS AND INFORMATION

- This paper consists of:
 - a question paper with 15 pages, including the cover page.
 - an answer booklet consisting of 10 pages.
 Make sure that your question paper and answer booklet have all the correct pages.
- Write your full name on your answer booklet.
- Answer ALL the questions in the answer booklet.
- If you choose to do so, you may use the Financial Indicator Formula Sheet attached at the end of this question paper. The use of this formula sheet is NOT compulsory.
- Show ALL workings to earn part-marks.
- You may use a dark pencil or blue/black ink to answer the questions.
- Non-programmable calculators may be used.
- Where applicable, show ALL calculations to the NEAREST RAND.
- Write neatly and legibly.
- Use the time guideline stipulated for each question as a guide when answering each question and try NOT to deviate from it.
- STUDY YOUR ANSWER SHEETS AND REQUIREMENTS CAREFULLY TO AVOID ANY UNNECESSARY CALCULATIONS.**

Question	Topic	Marks	Minutes
1	Cost Accounting	43	34
2	Budgeting	25	20
3	Fixed Assets	26	22
4	Reconciliations	34	27
5	Stock Valuation and VAT	24	19
TOTAL		150	120

QUESTION 1: COST ACCOUNTING

(43 MARKS, 34 MINUTES)

SECTION A

- 1.1 The information relates to Rockville Manufacturers for the financial year ended on 28 February 2023. The business manufactures dresses.

REQUIRED:

- 1.1.1 Prepare the Production Cost Statement (10)
- 1.1.2 Calculate the following:
- Gross profit earned on the sale of dresses (5)
 - Mark-up % achieved on the sale of dresses (2)
- 1.1.3 Abridged Statement of Comprehensive Income (10)

Information:

A. Stock on hand:

	28 February 2023	28 February 2022
Work-in-progress	?	R150 500
Finished goods	200 dresses, valued using FIFO method	500 shirts at R200 = R100 000

- B. The bookkeeper calculated the costs below. Some errors were made.

	R
Direct material cost	R 1 240 000
Selling and distribution cost	R287 000
Administration cost	R198 300
Direct labour cost	?
Factory overhead cost	R480 500

C. Errors and omissions:

- The total insurance expense of R30 498 included in the Administration Cost Account is for insurance on the factory and other general insurance. The general items insured is 1/3 of the total insurance cost.
- Included in the Factory Overhead Cost Account, is the R66 800 paid for water and electricity. The factory uses 5% of all water and

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The Top Books of the Year Accounting Grade1last Year September Exam The year 2023 has witnessed a noteworthy surge in literary brilliance, with numerous captivating novels captivating the hearts of readers worldwide. Lets delve into the realm of bestselling books, exploring the captivating narratives that have captivated audiences this year. Accounting Grade1last Year September Exam : Colleen Hoover's "It Ends with Us" This poignant tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover skillfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can prevail. Accounting Grade1last Year September Exam : Taylor Jenkins Reid's "The Seven Husbands of Evelyn Hugo" This captivating historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reid's absorbing storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Discover the Magic : Delia Owens' "Where the Crawdads Sing" This mesmerizing coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens spins a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These bestselling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of engaging stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is an exceptional and suspenseful novel that will keep you wondering until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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