

FINANCIAL ACCOUNTING 1.1 2021
INCOMPLETE RECORDS

QUESTION 1

The owner of Phosa Dealers, Mrs. Maphosa has asked for your assistance since you are a university student studying Financial Accounting. She wants to apply for another long-term loan at POP Bank. The bank requires accounting records to check her net profit/loss for the year. The business does not keep proper records and she has given you the following information for the year ended 28 February 2021.

Account balances as at 28 February	2021 R	2020 R
Accounts payable	5 200	5 900
Loan from POP Bank	25 000	25 000
Bank (Dr)	4 500	3 100
Office equipment	35 000	35 000
Inventory	23 000	20 200
Accounts receivable	4 300	5 900

Mrs. Maphosa has also made the following information available to you:

- Interest of 15% per annum is payable on the current loan from POP Bank, which has not yet been taken into consideration.
- Depreciation for office equipment must still be provided for at 20% on the reducing balancing method.
- During December 2020, Mrs. Maphosa withdrew cash amounting to R20 500 and paid for her holiday with her husband.
- The local municipality sent the water and electricity bill R900 for February 2021. This has not yet been taken into account.

Required

- Calculate the capital balances for 28 February 2021 and 2020.
- Calculate the estimated profit before adjustments for the year ended 28 February 2021.
- Calculate the estimated net profit/loss for the year ended 28 February 2021.

Accounting Grade 10 2013 Question Paper

Oswaal Editorial Board



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Fundamentals 3 Goodwill Meaning Nature Factors Affecting and Methods of Valuation 4 Reconstitution of Partnership Change in Profit Sharing Ratio among the Existing Partners 5 Admission of a Partner 6 Retirement of a Partner 7 Death of a Partner 8 Dissolution of Partnership Firm Part B Company Accounts and Financial Statements Analysis 1 Company General Introduction 2 Share and Share Capital 3 Accounting for Share Capital Issue of Shares 4 Forfeiture and Re Issue of Shares 5 Disclosure or Presentation of Share Capital in Company's Balance Sheet 6 Issue of Debentures 7 Redemption of Debentures 8 Financial Statements of a Company Balance Sheet and Statement of Profit and Loss 9 Analysis of Financial Statements 10 Tools for Financial Statement Analysis Comparative Statements 11 Common Size Statements 12 Accounting Ratios 13 Cash Flow Statement Latest Model Paper Board Examination Paper

I.C.S.E. Commercial Applications for Class X Dr. C. B. Gupta, Goyal Brothers Prakashan, 2019-10-07 Goyal Brothers Prakashan

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