

## 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

$77\ 000 - 273 = 76\ 727$  2 marks

$77\ 000 + 1\ 330 - 273 = 78\ 057$  4 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.

$(1\ 600 \times 215)$  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.

$\frac{77\ 900 ✓ + 770\ 850 ✓ - 1\ 200 ✓ \times 580 ✓}{410 ✓ + 3\ 280 ✓ - 5 ✓} \times 580 ✓$   
 $\frac{769\ 650}{3\ 690 \text{ or } 3\ 275}$  (2 marks)  $(352\ 600 + 290\ 400 + 127\ 850)$  1 mark  
 $(1\ 600 + 1\ 210 + 470)$  1 mark

$\frac{847\ 550}{3\ 685} \times 580$  3 marks X 580 1 mark  
 3 marks

= R133 400 ☑ operation any one part correct

8

# Accounting Exam Paper 2014 Grade 12

**Donald Balla**



## Accounting Exam Paper 2014 Grade 12

*Accountancy* SBPD Editorial Board ,2016-11-03 1 Based upon the new abridged and amended pattern of question papers of the new curriculum and scheme for giving marks 2 Important questions have been included chapterwise and unit wise 3 Question Papers of exams conducted by the CBSE and different State Boards during the past few years have been incorporated 4 Solved Madel Test Papers for preparations for Board Examination for the year 2014 have been included

**Pass Accounting, Grade 12** Elsabé Conradie,Mandy Moyce,Derick Kirsch,2014-06-26

*Accounting Made Simple* ,2007

**Accounting** South Africa. Department of Education,2010

*Pass Accounting Grade 12* Mandy Moyce,2010-03-31 PASS Accounting provides a comprehensive overview of the curriculum to help you prepare for the exam Here you will find clear definitions and explanations worked examples practice activities covering typical exam questions templates for recording your answers at the back of the book Grade 12 Accounting in a nutshell

**Focus on Accounting** Deborah Kerdachi,2007

**Balance Sheet** ,2006

**Principles of Accounts** ,2024

**Accounting Questions & Answers** Speedy Publishing,2014-08-13 An accounting study guide with questions and answers is a helpful tool for anyone that is taking an an accounting class An accounting course book covers topics extensively With the study guide the person can take the quizzes and check their answers The study guide shows which answer is correct Some study guide books will explain why the other answers is close but not correct Once the person takes the quiz on a specific topic They will find out where their weakness is and what areas they have to study The book will help them prepare for class exams and any professional exams they may take

Graduate Programs in Business, Education, Information Studies, Law & Social Work 2014 (Grad 6) Peterson's,2013-12-20 Peterson s Graduate Programs in Business Education Information Studies Law Social Work 2014 contains comprehensive profiles of more than 11 000 graduate programs in disciplines such as accounting finance business administration management education human resources international business law library information studies marketing social work transportation management and more Up to date info collected through Peterson s Annual Survey of Graduate and Professional Institutions provides valuable data on degree offerings professional accreditation jointly offered degrees part time evening weekend programs postbaccalaureate distance degrees faculty students requirements expenses financial support faculty research and unit head and application contact information There are helpful links to in depth descriptions about a specific graduate program or department faculty members and their research and more Also find valuable articles on financial assistance the graduate admissions process advice for international and minority students and facts about accreditation with a current list of accrediting agencies

**Financial Accounting for Local and State School Systems** ,1981

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*Accounting Theory* Harry I. Wolk,James L. Dodd,John J. Rozycki,2008 Presents complex materials in a clear and understandable manner Incorporating the latest accounting standards and presenting the most up to date accounting theory from the top academic journals in accounting and finance throughout the world

**Model Rules of Professional Conduct** American Bar Association. House of Delegates,Center for Professional Responsibility (American Bar Association),2007 The Model Rules of Professional Conduct provides an up to date resource for information on legal ethics Federal state and local courts in all jurisdictions look to the Rules for guidance in solving lawyer malpractice cases disciplinary actions disqualification issues sanctions questions and much more In this volume black letter Rules of Professional Conduct are followed by numbered Comments that explain each Rule s purpose and provide suggestions for its practical application The Rules will help you identify proper conduct in a variety of given situations review those instances where discretionary action is possible and define the nature of the relationship between you and your clients colleagues and the courts

*Government Finance Statistics Manual 2014* Mrs.Sage De Clerck,Tobias Wickens,2015-03-10 The 2007 09 international financial crisis underscored the importance of reliable and timely statistics on the general government and public sectors Government finance statistics are a basis for fiscal analysis and they play a vital role in developing and monitoring sound fiscal programs and in conducting surveillance of economic policies The Government Finance Statistics Manual 2014 represents a major step forward in clarifying the standards for compiling and presenting fiscal statistics and strengthens the worldwide effort to improve public sector reporting and transparency

*Principles of Accounting Volume 1 - Financial Accounting* Mitchell Franklin,Patty Graybeal,Dixon Cooper,2019-04-11 The text and images in this book are in grayscale A hardback color version is available Search for ISBN 9781680922929 Principles of Accounting is designed to meet the scope and sequence requirements of a two semester accounting course that covers the fundamentals of financial and managerial accounting This book is specifically designed to appeal to both accounting and non accounting majors exposing students to the core concepts of accounting in familiar ways to build a strong foundation that can be applied across business fields Each chapter opens with a relatable real life scenario for today s college student Thoughtfully designed examples are presented throughout each chapter allowing students to build on emerging accounting knowledge Concepts are further reinforced through applicable connections to more detailed business processes Students are immersed in the why as well as the how aspects of accounting in order to reinforce concepts and promote comprehension over rote memorization

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*American Education and the Demography of the US Student Population, 1880 - 2014* Richard R. Verdugo, 2018-09-28 This monograph examines changes in the American public school population from 1900 to 2010. It shows how different historical periods have affected the composition of the student body and have posed important challenges to those involved in shaping educational policy. The author first develops an analytical framework that merges education and applied demography concepts. The education concepts include attendance, promotion, retention, high school graduation, and college enrollment. While the applied demography concepts take into account size, distribution, and composition. He then applies this framework to the four most recent American historical periods: the Progressive Era, the Great Depression, the Post WWII Era, and the Post 1983 Era. Readers will come to understand the changing socio-demographic profile of American schools due to such factors as immigration from Europe, child labor laws, internal migration, greater fertility, and the rise of the Baby Boom generation, the changing status of women and minorities, the urban crises, rising social inequality, the 2008 recession, and globalization. Featuring both historical and current data, this volume clearly shows how demographic change affects the teaching and learning environment, education policy, funding, and school segregation. Overall, it offers insightful analysis that may help shape the future of American education.

*OPSC 25 Practice Sets General Studies Paper 1 Pre Examination 2021* Arihant Experts, 2020-04-08 Odisha Public Service Commission has recently released a notification announcing 392 vacancies for Group A and Group B posts under Odisha Civil Services. Interested candidates must have a bachelor's degree from the recognized institutions. Practice for OPSC General Studies Paper 1 with revised and updated edition of OPSC Cracker 25 sets General Studies Pre Loaded with an ample number of questions, making this book a practice tool for candidates. As the title of the book suggests, it has 25 Practice sets for a thorough revision of the subjects and the correct style of answering. Solved Papers are provided to get the complete insight of the paper. Solutions for every question are provided with well-explained detailed theory for quick understanding. TOC Solved Paper 2019 2015 Practice Sets 1 25

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