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1.2.2 Despite the fact that the factory workers were given a 10% wage increase, the direct material cost per unit has dropped by 50 cents per

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1.2 Calculate the final amount payable to SARS on 31 July 2014. 9 . 1.3 1.3.1 Calculate the total amount paid for carriage on the purchases on 11 June 2014. 4 . 1.3.2 Calculate the value of the closing stock on 30 June 2014 using the weighted-average method. 8

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Partnerships (Adjustments, General Ledger, Accounting Equation, Final Accounts, Financial Statements)

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• Provision for bad debts must be increase to dR21 600. • One third (1/3) of the audit fee was still due on 28 February 2017 . • One of the three directors is still owed his fee for February 2017.

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