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question paper. Try NOT to deviate from it. QUESTION 1: 35 marks; 20 minutes Topic of the question: Learning outcomes covered: Debtors' control and age analysis LO1 Financial accounting AS4 Reconciliation and interpretation LO2 Managerial accounting AS3 Debtors' collection LO3 Managing resources AS6 Apply internal control and audit processes

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(a) On 1 January 2012 the club had 84 registered members and the membership fees were set at R350 per year. (b) Eight new members joined the club during 2012. Their membership fees have been paid in full. (c) Any outstanding membership fees for 2011 must be written off. These members were de-registered from the club.

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(SEPTEMBER 2012) ACCOUNTING (MEMO) 3 QUESTION 1 MANUFACTURING CONCERNS (45 marks ; 27 minutes) 1.1 Calculate the missing amounts denoted by (a) to (e) on the Statement and Notes below: (a) $156 \times 350 = 54\ 600$

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