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ACCOUNTING GRADES 10-12 6 CURRICULUM AND ASSESSMENT POLICY STATEMENT (CAPS) 1.4 time

allocation 1.4.1 Foundation Phase (a) The instructional time in the Foundation Phase is as follows: suBJeCt Grade r (Hours) Grades 1-2 (Hours) Grade 3 (Hours) Home Language 10 8/7 8/7 First Additional Language 2/3 3/4 Mathematics 7 7 7 Life Skills • Beginning ...

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Calculation of net profit. Sales = 3 366 ü + 1 188 ü = 4 554 ü Cost
of sales = 125 x 22 = 2 750 üü Gross profit = 4 554 – 2 750 = 1 804.
Overhead expenses = 80 ü + 66 ü + 176 ü = R322.

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Paper 1.3.1 Three main points to solve the debtors problem • Proper screening of debtors before opening accounts • Signing of invoices by customers • Statements sent out on time • Letters of demand for those who are late in paying • Incentives for early payment • No sales to overdue debtors

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Cost concepts LO2 Managerial accounting - AS2 Identify basic cost concepts QUESTION 3: 100 marks; 55 minutes The topic of the

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question is: The learning outcomes covered are: Financial statements and concepts LO1 Financial information - AS1 Explain accounting concepts - AS5 Prepare financial statements of sole traders

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