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Accounting Grade 12 Cost Accounting

QUESTION 3: BUDGETING

- 3.1 Show the amounts for the transactions below in the appropriate columns for the Cash Budget and the Projected Statement of Comprehensive Income for December 2024 in the ANSWER BOOK.

Example: Monthly insurance premium for December 2024, R5 000, will be paid.

- 3.1.1 Expected cash sales for December 2024, R132 000. Cost of sales, R101 000.
- 3.1.2 Drawings by the owner budgeted for December 2024, R40 000. This includes R34 000 cash and the remainder for merchandise.
- 3.1.3 A fixed deposit of R245 000 will mature on 31 December 2024. A direct deposit of R264 600 (inclusive of interest) will be made into the current banking account of the business on this date. Interest is not capitalised. (6)

3.2 **JESARY SUPERSPARES**

The information relates to the budget period ending 31 December 2024. The business is owned by Bluey Summers.

REQUIRED:

- 3.2.1 **Creditors' Payment:**
- Calculate the credit purchases for November 2024. (4)
 - Complete the Creditors' Payment Schedule for December 2024. (5)
- 3.2.2 **Calculate the following amounts:**
- (i) Rent expense for December 2024 (2)
 - (ii) Interest on loan for December 2024 (4)
 - (iii) Deposit to be paid on 30 November 2024 for the new computers installed (3)
 - (iv) Insurance for December 2024 (3)
 - (v) Salaries for November 2024 (3)

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Audrey Amrein-Beardsley



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Public Infrastructure Management Frederick Bloetscher, 2020-03-23 This book addresses the long term maintenance repair and replacement of public infrastructure in a practical cost effective manner something that is missing in the current literature Fixing our public infrastructure is essential for public health and safety and is fast becoming a national priority This title provides an overview of the major public works infrastructure systems water sanitary sewer stormwater roads bridges and railways including components operational goals maintenance areas where failure can occur and ways to address failure Risk and vulnerability to these systems are evaluated and guidance on how to create a condition index assessment given limited data is provided It also includes statistical methods to make an assessment more robust Recommendations on budgeting strategies and capital planning are also discussed and designed to bring the risk vulnerability and condition indices together into a thorough decision making process It is a must read for anyone involved in public infrastructure management including professional civil and environmental engineers utility managers local government managers and officials urban and regional planners and civil and environmental engineering students

Private Secondary Schools: Traditional Day and Boarding Schools Peterson's, 2011-05-01 Peterson's Private Secondary Schools Traditional Day and Boarding Schools is everything parents need to find the right day or boarding private secondary school for their child Readers will find hundreds of school profiles plus links to informative two page in depth descriptions written by some of the schools Helpful information includes the school's area of specialization setting affiliation accreditation subjects offered special academic programs tuition financial aid student profile faculty academic programs student life admission information contacts and much more [The Oxford Handbook of Strategy Implementation](#) Michael A. Hitt, 2017 Leading scholars examine the crucial role of implementation influencing how business and managerial strategies produce returns They focus on governance resources human capital and accounting based control systems advancing our understanding of strategy implementation and identifying opportunities for future research on this important process

Defense White Paper, 2010 *Peterson's Graduate Programs in Engineering & Applied Sciences 2012* Peterson's, 2012-03-09 Peterson's Graduate Programs in Engineering Applied Sciences 2012 contains a wealth of information on accredited institutions offering graduate degree programs in these fields Up to date data collected through Peterson's Annual Survey of Graduate and Professional Institutions provides valuable information on degree offerings professional accreditation jointly offered degrees part time and 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 There are also 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 **PIMA's ...**

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