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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)

# Accounting Question Papers Grade 12 2009

**Lei Shi**



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