

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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Veterinary Clinical Pathology Kathleen P. Freeman, Stefanie Klenner, 2015-06-16 Veterinary Clinical Pathology A Case Based Approach presents 200 cases with questions for those interested in improving their skills in veterinary clinical pathology. It emphasises an understanding of basic pathophysiologic mechanisms of disease, differential diagnoses and recognition of patterns associated with various diseases or conditions. Topics discussed include haematology, clinical chemistry, endocrinology, acid base and blood gas analysis, haemostasis, urinalysis, biological variation and quality control. Species covered include the cat, dog and horse, with additional material on ruminants. Cases vary in difficulty, allowing beginners to improve their clinicopathologic skills while more complicated cases or cases treating unfamiliar topics are included for experienced readers. This book is a helpful revision aid for those in training as well as for those in practice who are pursuing continuing education. It is also a valuable resource for veterinary nurses and technicians.

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.

Mineral Resources Manuel Bustillo Revuelta, 2017-08-23 This comprehensive textbook covers all major topics related to the utilization of mineral resources for human activities. It begins with general concepts like definitions of mineral resources, mineral resources and humans, recycling, mineral resources distribution of minerals, resources across Earth and international standards in mining, among others. Then it turns to a classification of mineral resources, covering the main types from a geological standpoint. The exploration of mineral resources is also treated, including geophysical methods of exploration, borehole geophysical logging, geochemical methods, drilling methods and mineral deposit models in exploration. Further, the book addresses the evaluation of mineral resources from sampling techniques to the economic evaluation of mining projects, i.e., types and density of sampling, mean grade definition and calculation, Sichel's estimator, evaluation methods, classical and geostatistical economic evaluation, NPV, IRR and PP, estimation of risk and software for evaluating mineral resources. It subsequently describes key mineral resource exploitation methods, open pit and underground mining, and the mineral processing required to obtain saleable products, crushing, grinding, sizing, ore separation and concentrate dewatering, also with some text devoted to tailings dams. Lastly, the book discusses the environmental impact of mining, covering all the aspects of this very important topic from the description of diverse impacts to the environmental impact assessment (EIA) which is essential in modern mining projects.

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Governing by Inspection Sotiria Grek, Joakim Lindgren, 2014-09-19 In recent decades governing practices in education have become highly contradictory deregulation and decentralisation are accompanied by re regulation and increased centralisation contributing to considerable governing tensions in and across different national systems and within the emergent European education policy space On the one hand there is the persistence of performance monitoring through target setting indicators and benchmarks and on the other the promotion of self evaluation and light touch regulation that express a softer governance turn and promote self regulation as the best basis for constant improvement Drawing on research undertaken into three national systems this edited volume explores the attempts to manage these tensions in Europe through the development of inspection as a governing practice Inspectorates and inspectors offer key locations for the exploration of governing tensions positioned as they are between the international the national and the local and institutional and with responsibility for both regulation and development All three national systems offer contrasting approaches to inspection all of which have changed considerably in recent years

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Code of Federal Regulations, Title 12, Banks and Banking, PT. 600-899, Revised as of January 1, 2012 Office of the Federal Register (U.S.) Staff, 2012-04-30

The Northwestern Miller, 1897 The City Record Cleveland (Ohio), 1925 Survey Notes, 2012 **Florists Exchange and Horticultural Trade World**, 1925 Value Line Convertibles, 1992 **Moody's Bond Survey**, 1983 Includes Moody's Convertible bonds *Oil, Paint and Drug Reporter and New York Druggists' Price Current*, 1961 Vols include the proceedings some summarized some official stenographic reports of the National Wholesale Druggists Association called 1882 Western Wholesale Druggists Association and of other similar organizations Who's Who in the East, 1975-1976 Marquis Who's Who, LLC, 1975-07 **Financial World**, 1940 **Moody's Stock Survey**, 1950 *Moody's Industrial Manual*, 1994 Covering New York American regional stock exchanges international companies **Comprehensive Dissertation Index**, 1984 **Forbes**, 2002

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