

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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