

# LIST OF SOME OF THE BALANCES AND TOTALS OF GOOD HOPE TRADERS ON 30 JUNE 2022

Trading stock	81 000
Debtors	1 000
Fixed assets	500
Provisions	500
Sales	11 000
Cost of sales	1 000
Debtors allowances	30 000
Salaries and wages	163 700
Water and electricity	25 000
Rent income	47 200
Discount allowed	1 500

## 2. Adjustments and addition

- 2.1 Trading account of 1 July 2021 includes the stationary account
- 2.2 According to a physical stock count, the following were on hand at the end of the year:

- Trading stock: R75 000
- Stationary account: R100

A credit entry of R100 is made on 31 June 2021 to transfer the cost of the stationary account to the trading account.

Trading stock	81 000
Stationary account	100
Debtors	1 000
Fixed assets	500
Provisions	500
Sales	11 000
Cost of sales	1 000
Debtors allowances	30 000
Salaries and wages	163 700
Water and electricity	25 000
Rent income	47 200
Discount allowed	1 500

- 2.3 The trial balance received from HCC showed the following:

Balance at 1 July 2021	81 000
Provision for the year	10 000
Interest capitalised for the year	100
Balance at 30 June 2022	91 100

- 2.4 The provision for bad debts must be decreased by R100
- 2.5 Some of the interest on the fixed deposit is outstanding interest (not capitalised)
- 2.6 The water and electricity account for June 2022 has been received but not paid: R5 000
- 2.7 Depreciation calculated for the year was R12 000

# Statement of Comprehensive Income for year ended 30 June 2022

Sales (1 032 000 - 32 000 - 240)	978 760
Cost of sales (627 000 - 150)	(426 850)
	551 910
Debtors allowances	30 000
Salaries and wages	(163 700)
Water and electricity	(25 000)
Rent income	47 200
Discount allowed	(1 500)
	618 910
	163 700
	15 000
	61 000
	30 000
	5 000

# Grade 11 Accounting Term 2 Paper 1 Income Statement June Exam 2022 Paper

# Dbc Accounting Grade11

**Huangqi Zhang**

A red circular graphic with a gradient, appearing as a stylized arrow or a partial circle, located to the right of the name bar.

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