

QUESTION 4 (30 marks 27 min)

Local Leather CC control of its departmental women's handbags and shoes.

Use the following information ended 31 May 2022:

The following information was extracted from the books of account:

	HANDBAGS	SHOES
Revenue	1 100 000	3 250 000
Purchases: Cash	1 500 000	1 200 000
Credit	500 000	1 000 000
Inventory (2021-08-01)	120 000	250 000
Carriage in purchases	40 000	80 000
Carriage in sales	20 000	40 000
Sales returns	100 000	200 000
Import duty	40 000	200 000
Settlement discount granted	40 000	80 000
Settlement discount received	100 000	200 000

Adjustments:

1. A. Kato, a debtor, returned handbags valued at R3 000. No entry has been made.
2. The owner took shoes, cost price R1 700, for personal use. The shoes were valued up at 20% on cost. No entry has been made.
3. Handbags to the value of R10 000 were lost.
4. Handbags valued at R50 000 were donated.
5. Import duty is still outstanding on shoes, R2 000.
6. Carriage in sales paid, R20 000.
7. Inventory at year end:

- Handbags: 170 000
- Shoes: 250 000



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FINANCIAL ACCOUNTING N4

4 June 2024

N4 Financial Accounting

Exam 2024 June

Question 4

Trading statement

(30 marks)

June Examination N4 Financial Accounting

R Bogdan



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Adopting the Tune of Appearance: An Psychological Symphony within **June Examination N4 Financial Accounting**

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