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1.1.1 . 6 . 1.1.2 . 1.1.3 . 1.2 COMPANY TRANSACTIONS . Use the table provided to indicate the following for each transaction: • Account debited and account credited in the General Ledger • Effect on the accounting equation The bank balance is favourable at all times.

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12 420 ? Work-in-process (31 August 2013) ? Cost of production of finished goods ? 2. Direct material cost Fabric was issued from storeroom to factory using the weighted- average method. Quantity (metres) Cost per metre Total cost Stock on 1 September 2012 10 000 m R 9,00 R 90 000 Purchases of fabric 30 000 m 12,00 360 000

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• Effect on the accounting equation . The bank balance is favourable at all times. Additional item / Foreign item in AOL -1 NO. ACCOUNT DEBITED ACCOUNT CREDITED AMOUNT . A : O . L : e.g. Directors' Fees : Bank . 145 000 ? ? 0 . 1.2.1 : SARS (Income Tax) Bank 37 400 - 0 - Shares/Ordinary . 12 1.2.2 . Bank Ordinary . Share Capital 180 000 ...

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