

Questions

QUESTION 1 (10 marks)(12 minutes)

The following information was obtained from the accounting records of Letty Stores for the financial year ended 30 June 2019:

	R
Inventory (1 July 2018)	100 000
Sales	600 000
Purchases	400 000
Sales returns	2 000
Purchases returns	3 000
Drawings: Inventory	20 000
Bank	1 000
Inventory (30 June 2019)	120 000

The entity uses the periodic inventory control system.

REQUIRED:

Use the information provided above to calculate the cost of sales for the year ended 30 June 2019.

QUESTION 2 (11 marks)(13 minutes)

The following information was obtained from the accounting records of Cool Limited for the year ended 28 February 2019:

	R
Inventory (1 March 2018)	149 500
Sales	750 000
Cost of sales	
Cost of goods sold	
Cost of goods available for sale	
Cost of goods sold	
Cost of goods available for sale	
Cost of goods sold	
Cost of goods available for sale	

The following information was obtained from the accounting records of Cool Limited for the year ended 28 February 2019:

REQUIRED:

Use the information provided above to calculate the cost of sales for the year ended 28 February 2019. The entity uses the periodic inventory control system.

Unisa Fac1501 Supplementary Question Paper

David Kirk



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