

REVISIONS
Accounting

1. 10/10/2020

11/10/2020

1. The following information was extracted from the accounts of a company for the year ended 31/12/2019:

- (a) Sales 1,000,000
- (b) Cost of sales 600,000
- (c) Selling expenses 50,000
- (d) Administrative expenses 40,000
- (e) Depreciation 20,000
- (f) Interest on bank loan 10,000
- (g) Dividend received 10,000
- (h) Profit for the year 100,000

1. Calculate the gross profit.
2. Calculate the net profit.
3. Calculate the contribution margin.
4. Calculate the break-even point in units.
5. Calculate the break-even point in sales.
6. Calculate the margin of safety.
7. Calculate the contribution margin ratio.
8. Calculate the operating leverage.
9. Calculate the degree of operating leverage.
10. Calculate the degree of financial leverage.

2. The following information was extracted from the accounts of a company for the year ended 31/12/2019:

- (a) Sales 1,000,000
- (b) Cost of sales 600,000
- (c) Selling expenses 50,000
- (d) Administrative expenses 40,000
- (e) Depreciation 20,000
- (f) Interest on bank loan 10,000
- (g) Dividend received 10,000
- (h) Profit for the year 100,000

Particulars	Debit	Credit	Total
Sales		1,000,000	1,000,000
Cost of sales	600,000		600,000
Selling expenses	50,000		50,000
Administrative expenses	40,000		40,000
Depreciation	20,000		20,000
Interest on bank loan	10,000		10,000
Dividend received		10,000	10,000
Profit for the year		100,000	100,000
Total	720,000	1,100,000	1,100,000

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1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities within the organization. It emphasizes the need for transparency and accountability in financial reporting.

2. The second part outlines the various methods and tools used to collect and analyze data. This includes the use of spreadsheets, databases, and specialized software to ensure the accuracy and reliability of the information.

3. The third part details the process of identifying trends and patterns in the data. This involves statistical analysis and the use of visualization techniques to present the findings in a clear and concise manner.

4. The fourth part discusses the implications of the data analysis for the organization's overall performance and strategic planning. It highlights the need for continuous monitoring and adjustment of the business plan based on the latest data.

5. The fifth part concludes the document by summarizing the key findings and providing recommendations for future actions. It stresses the importance of ongoing communication and collaboration between all stakeholders in the organization.



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1.2. The applicant is a citizen of the Republic of South Africa and is currently residing in the Republic of South Africa. The applicant is a qualified professional and is currently employed in the Republic of South Africa. The applicant is a member of the relevant professional body in the Republic of South Africa. The applicant is a member of the relevant professional body in the Republic of South Africa. The applicant is a member of the relevant professional body in the Republic of South Africa.

1.3. The applicant is a citizen of the Republic of South Africa and is currently residing in the Republic of South Africa. The applicant is a qualified professional and is currently employed in the Republic of South Africa. The applicant is a member of the relevant professional body in the Republic of South Africa. The applicant is a member of the relevant professional body in the Republic of South Africa. The applicant is a member of the relevant professional body in the Republic of South Africa.

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