



**NATIONAL  
SENIOR CERTIFICATE**

**GRADE 11**

**NOVEMBER 2016**

**ACCOUNTING  
MARKING GUIDELINE  
(MEMORANDUM)**

**MARKS: 300**

**GENERAL PRINCIPLES:**

- 1 Where calculations are required, award full marks for the correct final answer. If the answer is incorrect, mark the workings provided. If the working amount is shown as a final answer, award the relevant marks allocated for workings (Income statement), and not the method mark for the answer.
- 2 Method marks are denoted by .
  - For calculations and final totals, at least one part of the workings must be correct for the method mark to be earned. For totals – inspect operation and reasonableness of answer before awarding the mark.
  - In cases where answers of previous questions must be used (carried forward answers), check the transfer.
  - Unless otherwise indicated, the positive or negative effect of any figure must be considered to award the mark. If no sign (+/-) or bracket is provided, assume that the figure is positive.
  - In awarding method marks, ensure that full marks are not awarded for any item that is incorrect at least in part.
- 3 For questions requiring explanations and comments (2 marks or more), award part-marks for incomplete answers. A good comment will normally mention and explain a point. Be aware of candidates who provide valid alternatives beyond the marking guideline, and of different ways to say the same thing. Note that the marking guideline only offer suggested answers.
- 4 Where penalties are applied (such as foreign items, misplaced items, omitted details, etc.), the marks for that section cannot be a negative. Penalties will be indicated next to the relevant questions where applicable.
- 5 Educators are advised to work through the question paper and compare with this guideline, *before* marking. If adjustments are necessary, do so within the framework of the mark allocation.

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This memorandum consists of 15 pages.

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**QUESTION 1 COST ACCOUNTING - MANUFACTURING**1.1 **Match the terms.**

1.1.1	B	✓
1.1.2	A	✓
1.1.3	D	✓
1.1.4	C	✓
1.1.5	E	✓

5
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1.2 **BEECUM BUILDERS**1.2.1 **Calculate:**

<b>Direct material cost</b>	
23 500 ✓ + 488 400 ✓ + 14 230 ✓ – 8 600 ✓ – 34 530 ✓ = 483 000 <input checked="" type="checkbox"/> One part correct	
Accept alternative presentations; including a ledger account.	
<b>Direct labour cost</b>	
5 x 1 840 x R45,60	= 419 520 ✓ <input checked="" type="checkbox"/> *
5 x 77 X R68,40 ✓	= 26 334 <input checked="" type="checkbox"/> *
419 520 <input checked="" type="checkbox"/> x 10%	= 41 952 <input checked="" type="checkbox"/> *
(normal time wage)	
Total	= 487 806 <input checked="" type="checkbox"/> *
	*One part correct

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7
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1.2.2 **FACTORY OVERHEAD COST**

	R
Factory indirect material	22 450 ✓
Indirect labour	81 000 ✓
Rent expense (278 400 x <sup>5</sup> / <sub>8</sub> )	174 000 ✓✓
Water and electricity (134 900 x 75%)	101 175 ✓✓
Insurance (46 800 x <sup>2</sup> / <sub>3</sub> )	31 200 ✓✓
Factory sundry expenses	38 699 ✓
	448 524 <input checked="" type="checkbox"/>

No part marks for workings

10
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1.2.3

GENERAL LEDGER OF BEECUM BUILDERS  
WORK-IN-PROCESS STOCK ACCOUNT

2015 Mar	1	Balance	b/d	27 270 ✓	2016 Feb	29	Finished goods stock Balancing figure		1 420 000 ✓
2016 Feb	29	Direct material cost		483 000 ✓*			Balance	c/d	26 600 ✓
		Direct labour cost		487 806 ✓*					
		Factory overhead cost		448 524 ✓*					
				1 446 600 ✓			One part correct		1 446 600
2016 Mar	1	Balance	b/d	26 600 ✓	*Check transfer of amounts from 12.1 and 1.2.2 Amount and detail to score mark.				

1.2.4

GROSS PROFIT CALCULATION

Cost of sales :  $37\,275 \checkmark + 1\,420\,000 \checkmark - 42\,600 \checkmark = 1\,414\,675 \checkmark^*$   
Sales (units)  $210 + 8\,000 - 240 = 7\,970 \checkmark \checkmark$  desks sold  $\times R250 = 1\,992\,500 \checkmark^*$   
Gross profit :  $1\,992\,500 - 1\,414\,675 = 577\,825 \checkmark^*$   
Or  $250 - 177,50 = 72,5 \times 7\,970 = 577\,825$   
\* one part correct

8
8

1.3

ZONDO MANUFACTURERS

1.3.1

(a)	$12\,480 \times R7,00 = 87\,360 \checkmark \checkmark$
(b)	$374\,400 / 12\,480 = R30 \checkmark \checkmark$

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1.3.2

Verify the break-even number of units for the financial year ended 30 June 2016 by showing a calculation.

$25 \times 12\,480$  or  $(224\,640 + 87\,360)$   
 $\frac{312\,000 \checkmark \checkmark \text{ One part correct in workings.}}{R92,50 \checkmark - (28 + 30 + 8,50)}$  = 12 000 (given)  
66,50 ✓

4
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1.3.3

Comment on the break-even point and the level of production for both years. Quote relevant figures in your comment.

Valid comment ✓✓ quoting figures ✓✓  
Comparing BEP to level of production – the business produced 12 480 units which is 480 units more than the BEP. Making low profit. Need to increase productivity to increase profits  
**Or**  
Compare production 2015 to 2016 – the business produced 680 units more than last year.  
**Or**  
BEP increased from 11 800 to 12 000 units. The business did not make a profit last year (broke even) but managed to increase the production levels this year.

4
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1.3.4 **Provide a valid reason for the change in direct material cost per unit.**

Any valid reason ✓✓ refer to calculation (b)

- 20% increase is greater than inflation.
- Could be additional transport costs.
- Shortage of stock from suppliers pushed the price up (supply and demand).
- Wastage in the factory.
- Poorly trained workers.
- Stock theft.

2

1.3.5 **Give ONE suggestion that the business can use to improve production and profitability. Quote figures.**

ONE valid suggestion ✓✓

- Reduce costs – 20% increase in direct materials.
- Control use of raw material. Train workers to be more efficient
- Look for cheaper suppliers, local to reduce transport costs.
- Provide incentives to workers to produce more – only 680 units more than last year and 480 more than the BEP. Workers increase is 9%.
- Spend more money on advertising to improve sales – there was a decrease in selling and distribution costs from 8,90 to 8,50 per unit.
- Only a 11% increase in price of desks – could use a bigger mark-up. (40% mark-up presently being used)

2

<b>Q1</b>	<b>60</b>	
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**QUESTION 2 RECONCILIATION, INTERNAL CONTROLS and VAT**

**2.1 CREDITORS' RECONCILIATION**

2.1.1

	Adjustment to the creditors ledger account of Titan Suppliers	Creditors reconciliation (adjustment to the statement)
<b>Balance</b>	<b>38 705</b>	<b>33 003</b>
(i)		(900) ✓✓
(ii)	(1 040) ✓✓	
(iii)	(2 500) ✓✓	
(iv)	625 ✓✓	
(v)		375 ✓✓
(vi)	248 ✓✓	
(vii)		3 560 ✓✓
	36 038 ☑	36 038 ☑

16

1 mark for each amount and 1 mark for the correct use of brackets/no brackets.  
-1 for each superfluous entry per line.

2.1.2

**What advice would you offer him about this transaction? Quote a relevant GAAP principle in your response.**

Good explanation with the GAAP principle ✓✓✓ satisfactory explanation ✓✓ weak ✓ wrong 0

- It is not good business practice to combine personal transactions with business information. *Business entity concept.*
- The records of the business must reflect only business transactions so that the performance of the business can be accurately assessed.
- The owner's engagement with the business must be recorded as drawings to reflect a decrease in his equity.

3

2.1.3

**The internal auditor wants to improve the internal control of stock and creditors. Provide TWO control measures that he may consider.**

Any TWO valid control measures ✓✓ ✓✓

- Clear procedures for ordering, documenting, receiving and dispatching of goods.
- Maintaining all documentation and ensuring that the relevant people receive and deal with them timeously.
- Random and regular stock check against records to detect losses and/or fraud/ theft.
- Update stock records against sales so that stock piling does not occur.
- Division and rotation of duties for checks and balances.

4

## 2.2 VAT

2.2.1	(a)	False	✓	
	(b)	False	✓	
	(c)	True	✓	
				<b>3</b>

2.2.2	(a)	Input VAT	✓	
	(b)	SARS	✓	
				<b>2</b>

2.2.3	<b>AMOUNT EXCLUDING VAT</b>	<b>VAT AMOUNT</b>	<b>AMOUNT INCLUDING VAT</b>	
	<b>14 500</b>	<b>(a) 2 030 ✓✓</b>	<b>(b) 16 530 ✓✓</b>	
	<b>(c) 35 600 ✓✓</b>	<b>(d) 4 984 ✓✓</b>	<b>40 584</b>	
				<b>8</b>

2.2.4	<p>• <b>What advice would you offer Ernest about this transaction? Explain</b></p> <p>Advice ✓✓ and explanation ✓✓ (give part marks for incomplete/short responses)</p> <p><b>ADVICE:</b></p> <p>I would advise Ernest to not engage in such practices. He should consider the long term prospects of his business and try to build the reputation of the business on sound moral and business ethics.</p> <p><b>EXPLANATION :</b> possible answers</p> <ul style="list-style-type: none"> <li>• Ernest will be engaging in a fraudulent activity.</li> <li>• He will also be defrauding SARS of VAT that must be paid on that purchase. This is also true for VAT he may be charging on the sale of these goods.</li> <li>• He is encouraging the manager of Pinetown Wholesalers to “steal” from his company.</li> <li>• It is unethical and if caught, he will be convicted of a crime.</li> <li>• It will also negatively affect the image of his business.</li> </ul>			
				<b>4</b>

<b>Q2</b>	<b>40</b>	
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**QUESTION 3 FIXED ASSETS AND FINANCIAL STATEMENTS**

3.1.1

**GENERAL LEDGER OF MONDAY TRADERS  
ACCUMULATED DEPRECIATION ON EQUIPMENT**

2015 Oct	31	Asset Disposal ✓		66 200 ✓	2015 Mar	1	Balance	b/d	172 500 ✓
		Balance	c/d	154 100 ☑	Oct	31	Depreciation ✓		4 200 ✓✓
					2016 Feb		Depreciation (32 600 ✓✓ + 11 000 ✓✓)		43 600 ☑
				220 300					220 300
					Mar	1	Balance	b/d	154 100

$$93\,500 - 62\,000 \times 20\% \times \frac{8}{12} = 4\,200$$

$$273\,500 - 110\,500 \times 20\% = 32\,600$$

$$165\,000 \times 20\% \times \frac{4}{12} = 11\,000$$

**12****ASSET DISPOSAL**

2015 Oct	31	Equipment ✓		93 500 ✓	2015 Oct	31	Accu depr on equip ✓ (62 000 ✓ + 4 200 ☑)		66 200 ☑
		Profit on sale of assets ✓		2 300 ☑			Creditors control ✓		29 600 ✓
				95 800					95 800

**10****3.2 TRADE AND OTHER RECEIVABLES**

<b>Debtors control</b> (48 220 ✓ – 3 220 ✓)		45 000 ✓
Provision for bad debts	4% of debtors control balance	(1 800) ☑
<i>Net trade debtors</i>	may not be shown	43 200
Accrued income	*4 000 ☑ + 2 550 ☑ (*10 200 – 7 650)	6 550 2 marks
Prepaid expenses	refer insurance expense	2 340 ☑
	Operation, one part correct	52 090 ☑

**8**

\*Refer Rent Income and Interest Income

3.3 **MONDAY TRADERS**  
**INCOME STATEMENT FOR THE YEAR ENDED 29 FEBRUARY 2016**

	<b>Sales</b>	<b>852 000</b>	
	<b>Cost of sales</b> <span style="float: right;">852 000 x <sup>100</sup>/<sub>150</sub></span>	<b>(568 000)</b>	✓✓
	<b>Gross profit</b> <span style="float: right;">operation; must be subtracted</span>	<b>284 000</b>	☑
	<b>Other income</b> <span style="float: right;">operation; inspect</span>	<b>76 000</b>	☑
	Rent income <span style="float: right;">(42 500 ✓ + 4 000 ✓✓)</span>	<b>46 500</b>	☑*
	Commission income	<b>19 440</b>	✓
	Profit on sale of assets <span style="float: right;">refer 3.1.1</span>	<b>2 300</b>	☑
	Sundry operating income	<b>7 760</b>	✓
13	<b>Gross income</b> <span style="float: right;">operation; inspect</span>	<b>360 000</b>	☑
	<b>Operating expenses</b> <span style="float: right;">operation; inspect</span>	<b>(250 000)</b>	☑
	Salaries and wages	<b>141 360</b>	✓
	Consumable stores <span style="float: right;">(9 370 ✓ – 880 ✓)</span>	<b>8 490</b>	✓
	Bad debts <span style="float: right;">(3 980 ✓ + 3 220 ✓)</span>	<b>7 200</b>	✓
	Insurance <span style="float: right;">(14 740 ✓ – 2 340 ✓✓)</span>	<b>12 400</b>	☑*
	Repairs and maintenance <span style="float: right;">(13 930 ✓ + 5 320 ✓)</span>	<b>19 250</b>	✓
	Depreciation <span style="float: right;">(4 200 ☑ + 43 600 ☑)</span>	<b>47 800</b>	☑*
	Provision for bad debts adjustment (1 800 – 1 420)	<b>380</b>	✓✓
	Trading stock deficit	<b>2 460</b>	✓
	Sundry operating expenses	<b>10 660</b>	✓
23	<b>Operating profit</b> <span style="float: right;">operation; inspect</span>	<b>110 000</b>	☑
	Interest income <span style="float: right;">(120 000 x 8,5%)</span>	<b>10 200</b>	✓✓
	<b>Profit before interest expense</b>	<b>120 200</b>	
	Interest expense <span style="float: right;">(742 000 – 709 400)</span>	<b>(32 600)</b>	✓✓
6	<b>Net profit for the year</b> <span style="float: right;">operation; must be subtracted</span>	<b>87 600</b>	☑

40

\*one part correct  
-1 (max -2) for foreign entries; misplaced items must be marked wrong.

<b>Q3</b>	<b>70</b>	
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**QUESTION 4 PARTNERSHIPS – LEDGER ACCOUNTS AND INTERPRETATION**

**4.1 GENERAL LEDGER OF FOUNTAIN TRADERS  
CURRENT ACCOUNT: KEENAN**

2016 Aug	1	Drawings: Keenan		245 600 Balancing <input checked="" type="checkbox"/>	2015 Sept	1	Balance	b/d	32 700 ✓
		Balance	c/d	104 850 ✓	2016 Aug	31	Salary: Keenan		225 216 ✓
							Interest on capital		60 750 ✓
							Bonus		13 784 ✓
							Appropriation (36 000 X 1/2)		18 000 ✓✓
				350 450					350 450
					2016 Sept	1	Balance	b/d	104 850 ✓

Details and amounts to score the marks

**4.2 FINANCIAL INDICATORS**

**9**

4.2.1

**Acid test ratio**

$(165\ 600\ \checkmark - 62\ 200\ \checkmark) : 66\ 240\ \checkmark$

$= 1,56 : 1\ \checkmark$  one part correct; in the form  $x : 1$  (accept  $1,6 : 1$ )

**4**

4.2.2

**Debt/equity ratio**

$425\ 000\ \checkmark : 1\ 700\ 000\ \checkmark$

$0,25 : 1\ \checkmark$  one part correct; in the form  $x : 1$  (accept  $0,3 : 1$ )

**3**

4.2.3

**Percentage return earned by the partners.**

$$\frac{697\ 700}{\frac{643\ 700\ \checkmark + 36\ 000\ \checkmark + 18\ 000\ \checkmark}{1/2\ \checkmark (1\ 270\ 300\ \checkmark + 1\ 700\ 000\ \checkmark)}} \times 100 = 46,9\% \checkmark \text{ (accept } 47\%)$$

1 485 150

one part correct; must be %

**7**

4.3

**The partners are concerned about the liquidity position of the business. Explain why they feel this way. Quote TWO financial indicators (with figures) to support your explanation.**

Ratios and figures showing the trend ✓✓ ✓✓  
Comment ✓✓ (could be a general comment or a comment for each ratio)

Current ratio dropped from 3 : 1 to 2,5 : 1  
Acid test ratio dropped from 2 : 1 to 1,6 : 1 (refer 4.2.1)  
Debtors collection worsened from 33 days to 38 days

Explanation:  
The above financial indicators suggest that although the business is able to meet short term debts, it is heading for liquidity problems if corrective measures are not taken to improve. This must include an improved collection policy from debtors.

6

4.4

**Comment on the percentage return earned by Partner Lyanda. Should she be satisfied with this percentage? Explain, quote relevant financial indicators and/or figures.**

Yes/No ✓  
Financial indicator with comparative figures ✓✓  
Comment ✓✓

Lyanda earned a high return (54%). This is better than the rate of alternative investments. She may be dissatisfied because of the drop from last year (56%) and the fact that Keenan has achieved a very high return (90%) which was also an increase in his earnings from last year (84%).

5

4.5

**Partner Keenan feels that the business should increase the loan. Partner Lyanda is not keen to incur more debt. Briefly explain who you would support. Provide TWO financial indicators (with figures) to motivate your choice.**

Financial indicators with comparative figures ✓✓ ✓✓  
Comment – motivation for support of one partner ✓✓

*Financial indicators :*  
Debt/equity was 0,6 : 1 and is now 0,25 : 1 (refer 4.2.2.)  
Return on capital employed was 30,3% and is now 33,5%

*Comment:*  
The business is lowly geared and is positively geared. The loan is used effectively to generate a high return.  
There was no urgency to repay the loan.  
I would support Keenan as the loan only cost 12% and is able to generate 33,5% return.

6

<b>Q4</b>	<b>40</b>	
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**QUESTION 5 BUDGETING**

5.1 List TWO items in the Projected Income Statement given, that will not appear in a Cash Budget.

Any TWO of : ✓ ✓

- Discount received
- Depreciation
- Bad debts

2

5.2 Complete the Debtors Collection Schedule to show the total amount expected to be received from debtors during November 2016.

MONTH	CREDIT SALES		NOVEMBER 2016
October	98 000 ✓	x 53%	51 940 ✓✓
November	102 900 ✓	x 45%	46 305 ✓✓
TOTAL			98 245 ✓

7

5.3.1 Expected sales in December 2016

102 900 ✓ x 120% ✓ = 123 480 ✓ One part correct

3

5.3.2 The gross profit percentage on turnover for October 2016.

19 600 ✓ / 98 000 ✓ x 100 = 20% ✓ One part correct

3

5.3.3 The percentage increase in rent income.

$\frac{7\ 280^{\text{780}} - 6\ 500}{6\ 500} \times 100 = 12\% \checkmark$  One part correct

4

5.3.4 The percentage commission expected to be received each month.

$\frac{4\ 900}{98\ 000} \times 100 = 5\% \checkmark\checkmark$  or  $5\ 145 / 102\ 900 \times 100 = 5\%$   
(no part marks)

2

5.3.5

**The insurance amount for each month.**  
 $\frac{2\ 400}{3} \checkmark = 800 \checkmark$  One part correct

3

5.3.6

**The amount of the loan that will be repaid on 1 December 2016.**  
 $a \times 0,1 \times 1/12 = 2\ 500$      $a = 300\ 000 \checkmark\checkmark$   
 $b \times 0,1 \times 1/12 = 2\ 000$      $b = 240\ 000 \checkmark\checkmark$   
 amount paid is  $300\ 000 - 240\ 000 = 60\ 000 \checkmark$  One part correct

5

5.4

	<b>COMMENT</b> ✓ ✓ ✓	<b>ADVICE</b> ✓ ✓ ✓
<b>Sales</b>	Received less than the budgeted amount / over-budgeted / expected sales to be higher than what was received. Not well controlled	Monitor sales closely / extend the target market / offer after sales services / discounts / reduce mark-up / clearance sales / give salespersons commission on sales
<b>Advertising</b>	Spent less than the budgeted amount / over-budgeted / was not effectively applied / may have resulted in the poor actual sales	Use the budget effectively / explore other types of advertising such as flyers / posters / specials / ensure that this is a percentage of sales revenue
<b>Telephone</b>	Under-budgeted / spent too much / Telephone was used more than expected / telephone may be abused / not well controlled	Monitor the use of the telephone / keep a log book / provide codes for employees / check the statements / restrict private use.

6

<b>Q5</b>	<b>35</b>	
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**QUESTION 6 NON-PROFIT ORGANISATIONS, STOCK SYSTEMS and PROBLEM SOLVING**

6.1.1

<b>(a)</b>	Accrued income ✓
<b>(b)</b>	Income received in advance / deferred income ✓
<b>(c)</b>	Bank ✓ (refunds)
<b>(d)</b>	Honorarium ✓

4

6.1.2

<b>(e)</b>	13 500 ✓✓
<b>(f)</b>	2 X 2 400 = R4 800 ✓✓

4

6.1.3

**Calculate the fees that was written off on 31 December 2015.**

31 200 ✓ – 16 800 ✓ = 14 400 ☑

3

**Number of members in arrears with their 2015 fees**

35 100 ✓ / 2 700 ✓ = 13 members ☑

3

**Income and expenditure amount.**

280 – 9 – 6 = 265 must pay.	
265 – 13 ☑ (in arrears) 252 x 2 400	604 800 ☑
Arrears amount (13 members)	35 100 ☑
12 new members x R2 200 ✓	26 400 ✓
8 new members at R675 ✓	5 400 ✓
<b>TOTAL</b>	<b>671 700 ☑</b>

8

6.1.4 **Provide evidence from the information that confirms the chairman’s observation (Give TWO points).**

Any TWO of: ✓✓ ✓✓

Large outstanding fees from 2014 : 31 200 (13 members)  
 Accounts written off : 14 400 (6 members)  
 Large outstanding fees for 2015 : 35 100 (13 members)  
 Resignations : 9 members  
 New members: only 20 in the year (7% of membership)

4

**Provide TWO suggestions to solve the problem.**

Any TWO suggestions ✓ ✓

Send early reminders for fees.  
 Provide incentives for early payments such as discounts, free tickets etc.  
 Allow payments in instalments (monthly).  
 Create a debit order system.  
 Uplift the image of the club to attract new members such as sponsorships, attractive prizes and inter-club competitions.

2

6.2.1 **Explain ONE difference between the perpetual stock system and the periodic stock system.**

Any ONE valid difference explained ✓✓

<i>Perpetual stock system</i>	<i>Periodic stock system</i>
Cost of sales calculated at point of sale	Cost of sales calculated at end of financial period
Stock value can be determined/ identified at any time (from records)	Stock value determined/identified by stock count
Cost of sales account used	Purchases account used
Stock bought regarded as an asset	Stock bought regarded as an expense

2

6.2.2 **Analysis of transactions:** (show the increase or decrease under A, O and L)

NO	ACCOUNT DEBITED	ACCOUNT CREDITED	ASSET	EQUITY	LIABILITY
(ii)	Carriage on purchases ✓	Bank ✓	- 92 200 ✓	- 92 200 ✓	+ 92 200*
(iii)	Creditors control ✓	Creditors allowances ✓		+ 45 300✓	- 45 300 ✓

\* if Bank is assumed to be a liability.

8

6.2.3 **Cost of sales**

✓                  ✓                  ✓                  ✓                  ✓                  ✓                 

$$134\ 600 + 622\ 400 + 92\ 200 - 45\ 300 - 5\ 500 - 3\ 750 - 98\ 350 = 696\ 300$$

Accept alternative presentations such as the signs being reversed, ledger account or an adjustment of the purchases account.

8

6.3 PROBLEM SOLVING

	<b>PROBLEM (WITH FIGURES)</b> Problem ✓ ✓ ✓ figure ✓ ✓ ✓	<b>SUGGESTION</b> ✓ ✓ ✓
<b>QUEENS BRANCH</b>	<ul style="list-style-type: none"> <li>• Missing units of stock (50 – 35) = 15 units</li> <li>• Low advertising – 0,7% of sales</li> </ul>	Need more effective stock control Check stock against records Set up security Budget more for advertising and assess if it is increasing sales.
<b>COFIMVABA BRANCH</b>	<ul style="list-style-type: none"> <li>• Low sales volume 40/160 units</li> <li>• Holding too much stock 120 units</li> <li>• High advertising R6 720, not yielding results (15% of sales)</li> <li>• High salary for sales person R7 500</li> </ul>	Pay the salesperson a commission to improve sales Transfer stock to Tsolo branch. Monitor advertising to ensure that there is no abuse – extend the market
<b>TSOLO BRANCH</b>	<ul style="list-style-type: none"> <li>• No stock to meet demand (would run out) – nil (85 – 85)</li> <li>• Deposit of sales money is short by R13 440.</li> </ul>	Monitor deposits, request notification from bank, division of duties, change managers, transfer more stock to this branch

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<b>Q6</b>	<b>55</b>	
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TOTAL: 300