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2012–June 2013) to 6 percent (FY2012: 6.2 percent). Recent data on private credit and tax collections suggest economic activity continues to slow. The program remains on track. All performance criteria at end-June 2013 were met, and all structural benchmarks have been completed. The IMF staff recommends completion of the review and modification of the

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1. The following figures were identified from the accounting records at the end of the financial year 28 February 2014. Ordinary share capital (1 March 2013) 3 000 000 Retained income (1 March 2013) 44 700 Long-term loan: Zululand Bank (1 March 2013) 120 000 Land and buildings 1 900 000 Vehicles 1 050 000 Equipment 650 000

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On 30 June 2013, the last day of the accounting period, a second provisional tax payment of R35 000 was made to the SARS (cheque no. 210). After the completion of the audit, the ... ACCOUNTING GRADE 12 SESSION 1 (TEACHER NOTES) Page 10 of 167 TOPIC 2: COMPANIES ACCOUNTING EQUATION Teacher Note: Ensure that learners are able to answer theory ...

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ACCOUNTING GRADE 12 SESSION 12 (TEACHER NOTES) 2.8 Interest on the loan was capitalised. The loan statement from Credbank on 30 June 2008 reflects the following: CREDBANK Loan statement on 30 June 2008 Balance on 1 July 2007 R332 800 Interest charged ? Monthly payments to Credbank in terms of the loan agreement (12 months x R4 300)

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