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Unisa FAC1502 Oct/Nov 2010 exam solution. Question1 (32 marks)(38 minutes) 1.1 Total costs for January 2010: Cost of sales ($\frac{1}{3}$ inventory = R6 000/3) 2 000. Rent. 500. Electricity. 80. 2 580. 1.2 GP% = GP/Sales x 100. Revenue. 300 000. Less Cost of sales (200 000) Opening inventory. 25 000. Purchases (275 000 - 50 000) 225 000. Customs duties.

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