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Comment: Compare BEP to the 12 000 units produced 9 The business is not producing enough units – they are below the BEP which means that the business will be making a loss.

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adjustments made are due to nuances in certain questions. 7. Where penalties are applied, the marks for that section of the question cannot be a final negative. ... This memorandum consists of 18 pages. ACCOUNTING . FEBRUARY/MARCH 2013 MEMORANDUM . NATIONAL SENIOR CERTIFICATE GRADE $12 \dots 12 \dots 2.3$ Prepare the Bank Reconciliation Statement on ...

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