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The funds have not been transferred by the bank as at 28 February 2014. The amount is still owed to creditors as at 28 February 2014. 4 4 1.6 Explain why a post-dated cheque received by Belino Traders on 10 February 2014 but dated 25 March 2014 does not appear in the Bank Reconciliation Statement. Any ONE reason:

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R28 200 R42 300 R14 100 R9 400 30% 45% 15% 10% . REQUIRED. 2.2.1 The business is not controlling its debtors effectively. Give ONE reason why you would agree with this statement.

NATIONAL SENIOR CERTIFICATE GRADE 12

2.4 Prepare the Balance Sheet on 28 February 2014. (38) 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

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Accounting 3 DoE/Feb. – March 2009 NSC – Memorandum 1.1.4 Explain how cheque No. 2719 should be treated when preparing the financial statements as at 31 August 2008. Response may be expressed differently 99

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