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Schools can choose to write one or two internal examinations in Grade 12. Should a school choose to write only one internal examination in Grade 12, a scheduled test should be written at the end of the term to replace the other examination. Internal examinations should conform to the requirements set out in Section 3 of this document.

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GRADE 12 *ACCNE* Accounting 2 June 2014 Common Test ... Accounting 5 June 2014 Common Test ... (74 marks; 44 minutes) You are provided with information related to Durban Limited for the year ended 28 February 2014. The company authorised 2 000 000 shares. REQUIRED: 2.1 Complete the tangible asset/fixed asset note. (17)

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10 000 shares bought back during the financial year at R5 R(R50 000) 40 000 shares issued during the year at R8 R320 000 630 000 ordinary shares in issue at the end of the financial year operation R3 270 000 2.3 Retained income Balance at the beginning of the financial year 44 700 Funds used for buy-back of shares (10 000 \times R2)

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4 ACCOUNTING (NOVEMBER 2012) QUESTION 1 PARTNERSHIPS (105 marks; 63 minutes) The information presented below is from the records of JJ Stores for the financial year ended 29 February 2012. JJ Stores is a partnership with partners Jakob and Julies. The business deals in footwear sales and offers a repair facility. The business maintains a

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