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28 February 2014. The company authorised 2 000 000 shares. REQUIRED: 2.1 Complete the tangible asset/fixed asset note. (17) 2.2 Ordinary share capital note. (4) 2.3 Retained income note. (15) 2.4 Prepare the Balance Sheet on 28 February 2014. (38) 1. The following figures were identified from the accounting records at the end

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financial year ended 30 June 2014. REQUIRED: 3.1 Prepare the Income Statement for the year ended 30 June 2014. Show all workings to earn part marks. (52) 3.2 Prepare the Trade and Other Receivables note to the balance sheet. (8) INFORMATION: A. Balances and totals extracted from the Pre-Adjustment Trial Balance on 30 June 2014.

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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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11 June 2014. 4 1.3.2 Calculate the value of the closing stock on 30 June 2014 using the weighted-average method. 8

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