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1.1.1 . 6 . 1.1.2 . 1.1.3 . 1.2 COMPANY TRANSACTIONS . Use the table provided to indicate the following for each transaction: • Account debited and account credited in the General Ledger • Effect on the accounting equation The bank balance is favourable at all times.

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12 420 ? Work-in-process (31 August 2013) ? Cost of production of finished goods ? 2. Direct material cost Fabric was issued from storeroom to factory using the weighted- average method.
Quantity (metres) Cost per metre Total cost Stock on 1
September 2012 10 000 m R 9,00 R 90 000 Purchases of fabric
30 000 m 12,00 360 000

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NO. ACCOUNT DEBITED ACCOUNT CREDITED AMOUNT . A : O . L :
e.g. Directors' Fees : Bank . 145 000 – – 0 . 1.2.1 : SARS (Income
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