

Revision Question: Topic 8 and 9 (adapted from Question 15, 11)

The following information relates to Angelita's Antiques:

List of balances of Angelita's Antiques as at 31 December 20x1

	Debit	Credit
Capital (1/01/20x1)		80 000
Drawings	9 000	
Land and buildings (at cost)	40 000	
Motorcars (at cost)	15 994	
Accumulated depreciation - Motorcars (1/01/20x1)		15 990
Loan at 8.0% p.a.	10 000	
Inventory: Merchandise	6 000	
Trade receivable	19 550	
Bank		4 000
Allowance for credit losses		1 000
Sales		102 300
Cost of sales	78 000	
Sales returns	1 500	
Credit losses	1 240	
Salaries and wages	17 500	
General expenses	1 185	
Rental income		16 000
Interest on investment		1 000
	270 1 559	270 1 559

The following adjustments will need to be taken into account for the year ended 31 December 20x1:

- Angelita leases a portion of her buildings to a tenant for a monthly rent of R400.
- On 1 January 20x1 Angelita leased R15 000 to her main supplier for a three-year period at an interest rate of 8.0% per annum. The first instalment was paid on 30 June 20x1. Interest is paid monthly by the supplier.
- On 1 April 20x1 one of the business's delivery vans which had been bought two years ago on 1 January for R14 000 was sold for R1 000. The only entry recorded for the entire transaction has been a credit to vehicles and a debit to bank for R1 000.

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