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part in preventing this problem. Explain how Jakob should implement this in the business with regard to stock.

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x avg price used 3 412 500 3.1.2 RETAINED

INCOME Balance on 1 March 2013 322 500

Net profit after tax 812 700 11 Shares

repurchased operation one part ...

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days 60 days . 30 days .

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12 860 Profit on sale of asset 12 500

Provision for bad debts adjustment (3 450

– 3 090) 360 Gross operating profit 3 3 132

670 Operating expenses (2 293 750) Sundry



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expenses 31 000 Bank charges 6 000 Audit  
fees 45 000

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430 TOTAL. operation, one part correct ...  
(NAV) on 30 June 2014.  $5\,028\,000 \div 700\,000 = 718,3$  cents ...

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issued during the year ... Accounting 12  
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