

A. Lys van saldo's en totale geneem uit die Vooraansuwerings Proefbalans van Upper Westside Handelaars op 30 November 2023

Kapitaal	490 000
Onttrekings	24 000
Handelsvoorraad	48 500
Vaste Deposito: First Bank @ 15% per jaar	100 000
Debiteursbalans	20 000
Bank (gunstig)	3 000
Rentekas	300
Lening: First Bank @ 15%	250 000
Verkope	1 050 000
Koste van verkope	620 000
Debiteurs terugsendings / Debitore afslag	7 000
Stegte skuld	1 000
Water en Elektriesed	8 750
Telefoon	4 800
Afslag voorgeslaan	300
Advertensies	16 000
Verzekering	5 800
Huur uitgawe	140 000
Rente op Vaste Deposito	6 000
Rente op lening	45 000
Salariese	340 000

B. AANPASSINGS EN BYKOMENDE INLUSTING:

1. Die huur het op 1 Augustus 2023 met 15% vermeerder. Die huur vir Desember en Januarie is op 30 November 2023 ontvang.

2. 'n Debituur vir se rekening voorheen as onbetaal afgestryf is, het R400 per EFT betaal. Die boekhouer het hierdie inskrywing as 'n ontvangste van 'n debiteur aangeteken.
3. Die eienaar het handelsvoorraad met 'n verkoopprijs van R500 vir persoonlike gebruik geneem sonder om die boekhouer in te lig.
4. 'n Debituur het voorraad met 'n kostprijs van R800 teruggehou. Geen inskrywing is gemaak nie.
5. Die telefoonrekening vir November 2023, R600, is op 2 Desember 2023 ontvang.
6. Rente op die lening moet gekapitaliseer word. Die leningsstaat wyserspeel die volgende:

Uitstaende balans aan die begin van die jaar	220 000
Rente gekapitaliseer	3
Plaasement betaal gedurende die jaar (inklusief rente)	100 000
Uitstaende balans aan die einde van die jaar	200 000

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