

		Direct labour cost/Direkte arbeidskoste  5 x 1 840 x R45,60 = 419 520 ✓ 5 x 77 X R68,40 ✓ = 26 334 419 520 ✓ x 10% = 41 952 ✓ Total/Totaal = 487 806 ✓					
1.2.2		Complete the note for factory overhead cost.	(10)				
1.2.2		Voltoo die nota vir fabrieksbokoste	(10)				
		<b>FACTORY OVERHEAD COST</b>					
		Factory Indirect material 22 450✓ Indirect Labour 81 000✓ Rent expense (278 400 x 5/8) 174 000✓✓ Water & electricity (134 800 x 0.75) 101 175✓✓ Insurance (46 800 x 2/3) 31 200✓✓ Factory sundry expenses 38 699✓  <b>TOTAL</b> 448 524 ✓	(10)				
		<b>FABRIEKSBOKOSTE</b>					
		Indirekte grondstofkoste 22 450✓ Indirekte arbeid 81 000✓ Huuruitgawe (278 400 x 5/8) 174 000✓✓ Water & elektrisiteit (134 800 x 0.75) 101 175✓✓ Versekering (46 800 x 2/3) 31 200✓✓ Diverse fabrieksuitgawes 38 699✓  <b>TOTAL</b> 448 524 ✓	(10)				
1.2.3		Post to the Work-in-Process Stock account in the general ledger.	(8)				
1.2.3		Boek oor na die Werk-in-Proses Voorraad rekening in die algemene grootboek.	(8)				
Dr		<b>WORK-IN-PROCESS STOCK</b>	Cr				
2021 Mar	1	Balance b/d 27 270✓	2022 Feb	28	Finished goods stock Balancing figure		1 420 000 ✓✓
2022 Feb	28	Direct material cost 483 000 ✓			Balance	c/d	26 600✓
		Direct labour cost 487 806 ✓					
		Factory overhead cost 448 524 ✓					
		<b>1 446 600</b>					<b>1 446 600</b>
2022 Mar	1	Balance b/d 26 600✓					

(8)

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most obvious would be to pass over heated copper valid equation for reaction used e g  $2\text{Cu} + \text{O}_2 \rightarrow 2\text{CuO}$  s b e g pass through a solution of an alkali

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