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period amounts to R180 000. 11. A dividend of 20c per share was declared on 28 February 2009.

## **SUBJECT: ACCOUNTING GRADE 12 CHAPTER: COMPANIES LESSON ...**

In Grade 10 learners were exposed to cost concepts and then in Grade 11 they drew up manufacturing ledger accounts, calculated costs of manufacturing and were exposed to some ethical and internal control measures. In Grade 12 the focus falls on the Production Cost Statement, costing and ethical and control measures.

## **MODULE 13 COST ACCOUNTING (MANUFACTURING)**

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