

**NEW ERA**

# Accounting

Grade  
**12**

## Teacher's Guide

**CAPS Approved**  
**New 2014 Edition**

Authors: Hall, Woodroffe, Aboobaker, Singh et.al.

# New Era Accounting Grade 12 Solutions Module 5

**ML Morrison**



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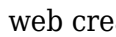
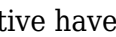




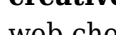
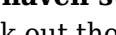
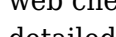
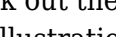
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