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1.5.2	Learners to discuss the ethics of this decision. ✓✓✓ Cheating SARS is fraud and can result in heavy fines and / or jail sentences. ✓✓✓ (6)
1.6	<p>The gross profit is less due to increased cost of sales but sales has remained the same. ✓✓</p> <p>Solution:</p> <ul style="list-style-type: none"><li>• Selling price should increase as costs increase ✓✓</li><li>• Negotiate cheaper costs</li><li>• Any other feasible reason</li></ul> <p>(4)</p>

**[53]**