



Igama:

**NATIONAL  
SENIOR CERTIFICATE**

**IBANGA 12**

**SEPTEMBER 2023**

**AKHAWUNTINGI P2  
INCWADI YOKUPHENDULELA**

UMBUZO	AMANQAKU APHEZULU	AMANQAKU AFUNYENWEYO	AMANQAKU AHLOLIWEYO
<b>1</b>	<b>35</b>		
<b>2</b>	<b>40</b>		
<b>3</b>	<b>40</b>		
<b>4</b>	<b>35</b>		
	<b>150</b>		

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Le ncwadi yokuphendulela inamaphepha ali10.

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## UMBUZO 1

## 1.1 ICREDITORS RECONCILIATION

	ICREDITORS LEJA AKHAWUNTI	ISTEYITIMENTI SEAKHAWUNTI
iBhalansi b/f	52 900	108 800
(i)		
(ii)		
(iii)		
(iv)		
(v)		
(vi)		

10

## 1.2 IBANK RECONCILIATION

## 1.2.1

ICASH RECEIPTS	ICASH PAYMENTS
76 270	88 625

IBank Akhawunti bhalansi:

12

## 1.2.2 IBANK RECONCILIATION STEYITIMENTI NGE31 MEYI 2023

	DEBIT	CREDIT

7

1.2.3

Nika icebiso eliNYE ngendlela ekunokuthintelwa ngayo ingxaki yecounterfeit (mgunyathi) notes.

2

1.2.4

UDonald wayenexhala leedipozithi ezingekahlawulwa. Nika imimiselo emiBINI yolawulo lwangaphakathi anokuthi ayiphumeze ukulungisa inkxalabo yakhe.	
INQAKU 1	
INQAKU 2	

4

AMANQAKU EWONKE	35	
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## UMBUZO 2

## 2.1.1 IFEKTRI OVERHEAD KHOSTI

<b>Isundry fektri expenses</b>	<b>65 570</b>

12

## 2.1.2 IPRODUCTION KHOSTI STEYITIMENTI NGE28 FEBRUWARI 2023

<b>Idayirekthi mathiriyeli khosti</b>	<b>374 500</b>
<b>IPRIME KHOSTI</b>	
<b>ITotali manufacturing khosti</b>	
<b>IWork-in-progress (opening bhalansi)</b>	<b>35 400</b>
<b>IWork-in-progress (closing bhalansi)</b>	
<b>Ikhosti yeproduction yempahla ezigqityiweyo</b>	

8

2.2 FAZEL MANUFACTURERS

2.2.1 Ulawulo lwe-raw mathiriyeli

<b>UFazel unenkxalabo malunga nokumoshwa kwemathiriyeli kwimveliso. Khaltyhuleyitha inani leemitha zelaphu elimoshiweyo.</b>	
<b>IMISEBENZI</b>	<b>IMPENDULO</b>
<b>Nika izizathu eziBINI ezinokubangela olu mosho.</b>	
<b>ISIZATHU 1</b>	
<b>ISIZATHU 2</b>	

4

4

2.2.2 IBreak-even anelesi:

<b>Khaltyhuleyitha ibreak-even poyinti yonyaka ophele nge28 Februwari 2023</b>	
<b>IMISEBENZI</b>	<b>IMPENDULO</b>
<b>Chaza ukuba ishishini limele laneliseke na linani lezinto ezenziweyo kulo nyakamali. Nika amanqaku amaBINI.</b>	
<b>INQAKU 1</b>	
<b>INQAKU 2</b>	
<b>UFazel unenkxalabo malunga nokonyuka ngeR81 900 kweetotali fixed khosti. Nika isizathu esiNYE sokuba kutheni kumele angaxhalabi. Kowuta amanani.</b>	

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<b>AMANQAKU EWONKE</b>	<b>40</b>	
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## UMBUZO 3

## ISTOCK VALUATION

3.1

3.1.1	
3.1.2	
3.1.3	
3.1.4	

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3.2.1 Khaltyhuleyitha okulandelayo konyakamali ophela nge28 Febuwari 2023:

Ixabiso leclosing stock (usebenzisa iweighted avareji)	
IMISEBENZI	IMPENDULO
Inani leeyunithi ezilahlekileyo	
IMISEBENZI	IMPENDULO

7

4

3.2.2 Cacisa ubuchule obuBINI ebenokubusebenzisa uLyon ukusombulula ingxaki yokubiwa kwezinto ngabathengi.

INQAKU 1	
INQAKU 2	

2

3.2.3 Iavareji stockholding period ngu73,7 iintsuku. Chaza ukuba uLyon umele akhathazeke na malunga noku. Nika inqaku eliNYE.

2

3.2.4 Khalthyhuleyitha ixabiso lentengiso yeelaptop bhegi.

IMISEBENZI	IMPENDULO

5

3.2.5 ULyon wayebhidekile ukuba kutheni intengiso yeeComa bhegi ibhetele kuneyeKomfi. Nika izizathu eziBINI ezinokubakho.

ISIZATHU 1	
ISIZATHU 2	

4

#### IVAT

3.3.1 Khalthyhuleyitha imali yeVAT emayibhatalwe kuSARS nge30 Epreli 2023.

IMISEBENZI	IMPENDULO

10

3.3.2

**Nika ingcebiso eNYPE kuBenjamin nengcaciso okanye isizathu esixhasa le ngebiso.**

ICEBISO	ISIZATHU

2

AMANQAKU EWONKE
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40



## UMBUZO 4

4.1. Dwelisa izinto eziMBINI ezingenakubakho kwiCash Bhajethi.

EYOKU 1	EYESI 2

2

## 4.2 Khaltyhuleyitha:

IMISEBENZI	IMPENDULO
(i) Ikhosti yentengiso: Septemba 2023	
(ii) Ingeniso yeRent: Agasti 2023	
(iii) lisalari zabalawuli: Septemba 2023	
(iv) I-operating profit: Agasti 2023	

13

## 4.3 Khaltyhuleyitha: Ikhosti yemoto entsha ethengwe nge1 Agasti 2023

IMISEBENZI	IMPENDULO
Khaltyhuleyitha: Ukonga kwi-interest yelowuni emva kokuhlawula ilowuni	
IMISEBENZI	IMPENDULO

5

3

- 4.4 Jonga kumanani okwenyeni nawobhajetho kaAgasti 2023 uze uphawule ngolawulo lwezinto ezilandelayo. Kowuta amanani.

<p><b>UMNXEBA, AMANZI NOMBANE</b> Kowuta amanani</p>		<table border="1"> <tr><td> </td></tr> <tr><td>3</td></tr> </table>		3
3				
<p><b>UPAPASHO</b> Kowuta amanani</p>		<table border="1"> <tr><td> </td></tr> <tr><td>4</td></tr> </table>		4
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- 4.5 Chaza isiphumo sokwehla kwemark-up % kwigross profit. Kowuta amanani

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3			
<p>Nika into ibeNYE engalunganga ngokuthengisa impahla eninzi ngetyala</p>	<table border="1"> <tr><td> </td></tr> <tr><td>2</td></tr> </table>		2
2			

<p><b>AMANQAKU EWONKE</b></p>	<p><b>35</b></p>	
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**ITOTALI: 150**