



Province of the  
**EASTERN CAPE**  
EDUCATION

**NATIONAL  
SENIOR CERTIFICATE**

**KEREITI YA 12**

**LOETSE 2021**

**ACCOUNTING P1**

**MATSHWAO: 150**

**NAKO: Dihora tse 2**



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Pampiri ena ya dipotso e na le maqephe a 11, ho kenyelletswa pampiri  
ya difomula le pampiri ya dikarabo e maqephe a 9.

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**DITAELO LE TLHAHISOLESERING**

Bala ditaelo tse latelang ka hloko o di latele jwalo kaha di le jwalo.

1. Araba dipotso KAOFELA.
2. BUKA E IKGETHANG YA DIKARABO e fanwe moo o tla arabela dipotso TSOHLE.
3. Bontsha ditshebetso TSOHLE ho una dikarolo tsa matshwao.
4. O ka sebedisa khalkhuleita e sa prokramuwang.
5. O ka sebedisa pensile e loileng kapa pene e bolou/e ntsho ho araba dipotso.
6. Moo ho hlokehang, bontsha dipalo TSOHLE, ntlha e le NNGWE ya desimale.
7. Ha o kgetha ho etsa jwalo o ka sebedisa pampiri ya difomula ya Ditshupiso tsa Ditjhelete.
8. Ngola ka mongolo o makgethe o balehang.
9. Sebedisa tlhahisolesering theiboleng e ka tlase ho o tataisa ha o araba pampiri ya dipotso. Qoba ho se suthe ho yona.

POTSO	SEHLOOHO	MATSHWAO	NAKO (metsotso)
1	Raporoto ya bahlahlobi ba dibuka le puso ya tsa kgwebo	15	10
2	Disetatemente tsa Ditjhelete tsa Khampani	60	50
3	Disetatemente tsa Phallo ya Ditjhelete le ditshupiso tsa ditjhelete	40	30
4	Ho toloka tlhahisolesering ya tsa ditjhelete	35	30
<b>PALOYOHLE</b>		<b>150</b>	<b>120</b>

**POTSO YA 1: RAPOROTO YA BAHLAHLOBI BA DIBUKA LE PUSO YA TSA KGWEBO**

(matshwao a 15; metsotso e 10)

- 1.1 Kgetha kgetho ho tswa lethathamong le fanweng bakeng sa tthaloso ka nngwe ho tse fanweng ka tlase, ngola feela karabo pela nomoro (1.1.1 ho isa ho 1.3) BUKENG YA DIKARABO.

Non-executive directors; Remuneration committee; Executive directors; Audit committee; Internal auditor

- 1.1.1 E ikarabella ho hlahlobeng ditjhelete tse lefuwang ho didaerektha.  
 1.1.2 Ba sebetsa Botong ya Didaerektha empa ha ba sebeletse khampani.  
 1.1.3 E kgethwa ke beng ba diabo ho etsa mesebetsi ya bohlokwa ya tsamaiso ya kgwebo. (3 x 1) (3)

**1.2 RAPOROTO YA BAHLAHLOBI BA DIBUKA**

Qotso ya Bahlahlobi ba Ikemetseng ba dibuka e fanwe.

**SE HLOKEHANG:**

- 1.2.1 Hlwaya mofuta wa raporoto o hlalose hobaneng mofuta ona wa raporoto o ile wa ntshuwa ke mohlahlobi wa dibuka. (2)  
 1.2.2 Hlalosa dintlha tse PEDI hobaneng beng ba diabo ba tla ngongorehiswa ke hore khampani e fumane raporoto e kang ena. (4)  
 1.2.3 CEO o kopile mohlahlobi wa dibuka ho hlophisa nyehelo ena e le "sundry expense" le ho lokisa mohopolo wa mohlahlobi wa dibuka ka nepo. Fana ka mabaka a MABEDI hobaneng mohlahlobi wa dibuka a ke keng a dumellana le tlhahiso ena. (4)  
 1.2.4 Ntle le ditaba tse boletsweng ka hodimo, hlalosa hobaneng khampani e ka qoswa ka puso e mpe ya kgwebo. (2)

**TLHAHISOLESEDING:**

**INXUBA LTD**

**QOTSO HO TSWA RAPOROTONG YA BAHLAHLOBI BA IKEMETSENG BA DIBUKA**

**Motheo wa mohopolo**

Nyehelo ya R1,2 m e filwe mokgatlo wa setjhaba wa selehae ho reka dimonkwana le disanithaesa tsa matsoho dikolong tsa selehae. Mekgwa e nepahetseng e ne e sa latelwa hantle le ditokomane tsa ho nnetefatsa tjhelete e tswileng di ne di le siyo.

**Mohopolo wa bahlahlobi ba dibuka**

Ho ya ka maikutlo a rona, ntle le nyehelo e sa kang ya latela ditsela tse tshwanelang, disetatemente tsa tjhelete di bontsha boemo ba ditjhelete ba khampani ka la 28 Hlakola 2021.

**POTSO YA 2: DISETATEMENTE TSA DITJHELETE TSA KHAMPANI**  
(matshwao a 60 ; metsotso e 50)

Tlhaahisoleseding e malebana le ZOZIE (PTY) LTD, e rekisang seteishinari ka selemo se fedileng ka la 28 Hlakola 2021.

**SE HLOKEHANG:**

Lokisa tse latelang bakeng sa selemo sa ditjhelete se fedileng ka la 28 Hlakola 2021:

- 2.1 Setatemente sa Lekeno lohle (36)
- 2.2 Lekeno le bolokilweng (7)
- 2.3 Karolo ya EKHWITHI le DILAYABILITHI Setatementeng sa Boemo ba Ditjhelete. (17)

**TLHAHISOLESEDING:**

**A. Qotso: Pre-Adjustment Trial Balance ka la 28 Hlakola 2021:**

	R
Khapitale e tlwaelehileng ya diabo	?
Lekeno le bolokilweng	204 040
Tjhelete ya kadimo: Luther Bank	955 000
Taolo ya bafani ba dikoloto	368 470
Net trade debtors	463 000
Banka (favourable balance)	132 600
SARS: lekgetho la lekeno	295 500
Setoko sa kgwebo	882 000
Dithekiso	5 808 000
Theko ya dithekiso	?
Ho putlama	86 010
Inshorentshe	37 200
Ditheolelo tse fumanweng	14 000
Lekeno la Rente	139 500
Tjhelete ya didaerektha	450 400
Meputso le ditefo	492 600
Tjhelete ya bahlahlobi ba dibuka	85 700
Lekeno la tswala	23 400
Sundry expenses	?
Phaello ya diabo e tlwaelehileng (phaello ya nakwana)	126 000

**B. DITOKISO LE TLHAHISOLESEDING E NNGWE**

- (i) Thepa e kgutliswang ke boradikoloto, R28 800, e ne e so rekotwe. Thepa e buseditse setokong, empa teransekshene ena e ne e so rekotwe. Mark-up ya porofiti ya 60% dithekong e kentswe dithekisong tsohle.
- (ii) Inshorentshe e kenyetse primiyamo ya selemo ya R14 400 e lefilweng bakeng sa nako ho tloha ho 1 Mmesa 2020 ho ya ho 31 Tlhakubele 2021.
- (iii) Morenti o lefile rente ho ya ho 30 Mmesa 2021. Ela hloko hore rente e nyollotswe ka 15% ka selemo ho tloha ho 1 Phupu 2020. O dutse sebakeng seo ho tloha ka 2018.

- (iv) Mmoloki wa dibuka o sielletse setoko sa dikhalkhuleitha ha a bala setoko sa kgwebo se hlahellang ho balantshe ya diteko ya ditokiso tsa pele (pre-adjustment trial balance). Kakaretso ho tswa direktong tsa setoko sa dikhalkhuleitha:

Setoko se bulang	600 units
Tse rekilweng selemong	2 200 units
Dirithene	180 units
Diyuniti tse rekisitsweng	2 160 units
Setoko se kwalang	430 units

- Ditjhelete tsa dithekiso tse lokelang di rekotilwe.
- Dikhalkhuleitha di rekwa ka theko e sa fetoheng ya R175 khalkhuleitha ka nngwe. Mokgwa o ikgethang wa ho hlwaya o a sebediswa bakeng sa boleng ba khalkhuleitha.

Ho ile ha hlokomelwa hore dikhalkhuleitha di ile tsa utsuwa. Sena se ntse se tshwanela ho rekotwa.

- (v) Khampani e hira didaerektha tse tharo ka tefo e tshwanang. E mong wa didaerektha tsena ha a ka a fumana tefo ya hae ka Hlakola 2021. Daerektha ya bone e hirilweng ka la 1 Tshitwe 2020 e amohela R3 200 ka kgwedi ka hodimo ho didaerektha tse ding. O fumane tefo ya hae selemong sena se hodimo.
- (vi) Moputso wa tlelereke e neng e le lifing o sielletse Jenaleng ya Meputso. Dintlha tsa moputso wa hae di a latela:

Moputso o fumanwang kamora dikgulelo	Kgulelo yohle ya basebetsi	Paloyohle ya dikhontribushene tsa mohiri
R9 424	24% ya moputso pele ho dikgulelo	R1 240

\* Dikhontribushene tsa mohiri di debithwa meputsong le ditefong.

- (vii) Tekolo e fetotsweng e fumanwe ho tswa ho bahlahlobi ba kantle ba dibuka e bolela hore ditefello tsa tlhahlobo ya dibuka tsa selemo di bile R80 500.
- (viii) Setatementsa sa tjhelete ya kadimo ho tswa Luther Bank se bontshitse tse latelang:

• Paloyohle ya ditefo tsa selemo (ho kenyeletswa tswala)	R258 000
• Tswala e khapitalaesitsweng	?
• Balantshe ka la 28 Hlakola 2021	R1 082 400

10% ya balantshe ya tjhelete ya kadimo e tla lefuwa selemong se tlang sa ditjhelete.

- (ix) Kamora ho ela hloko ditokiso, porofiti e setseng kamora lekgetho e bile R689 310. Reiti ya jwale ya lekgetho la lekeno ke 31%.

**C. Khapitale ya Diabo le phaello (didividente):**

Rejistara ya diabo e bontshitse ho ntshwa ha diabo tse 745 000 ka la 28 Hlakola 2021. Dipheto ho khapitaleng ya diabo le lekeno le bolokilweng di ile tsa rekotwa:

- 1 Mphalane 2020: Diabo tse 120 000 di ile tsa ntshuwa ka R8,00 seabo ka seng.
- 1 Tshitwe 2020: Diabo tse 75 000 di ile tsa boela tsa rekwa ka R1,40 ka hodimo ho palohare ya theko ya diabo. Diabo tsena ha di a tshwaneleha ho phaello(didividente) ya ho qetela.
- Phaello(didividente) tsa nakwana di lefilwe ka la 31 Phato 2021.
- Dividente ya ho qetela ya 23 sente ka seabo e phatlaladitswe ka la 28 Hlakola 2021.

**D. Ditshupiso tsa ditjhelete tse baduweng ka la 28 Hlakola 2021:**

- Boleng ba diasete ka seabo (NAV) 860 ya disente
- Reshio ha jwale 1,8 : 1

**POTSO YA 3: SETATEMENTE SA PHALLO YA TJHELETE LE DITSHUPISO TSA DITJHELET E****(matshwao a 40; metsotso e 30)**

Tlhahisoleseding e malebana le KAMP LTD selemong sa ditjhelete se fedileng ka la 31 Phato 2021.

**SE HLOKEHANG:**

- 3.1 Bala tse latelang bakeng sa Setatemente sa Phallo ya Tjhelete ka la 31 Phato 2021:
  - 3.1.1 Phetoho ho tse lefellehang(bontsha hore ke tjhelete e kenang kapa e tswang) (4)
  - 3.1.2 Lekgetho la lekeno le lefiweng (4)
  - 3.1.3 Phaello e lefiweng (4)
  - 3.1.4 Tjhelete e tswang diabong tse ntshitsweng (5)
  - 3.1.5 Tjhelete e sebedisitsweng ho reka diabo (3)
  - 3.1.6 Ho nyoloha ha tjhelete ya kadimo (4)
- 3.2 Phethela NET CHANGE karolong ya TJHELETE LE DITEKATEKANO TSA TJHELETE Setatementeng sa phallo ya Tjhelete. (4)
- 3.3 Bala ditshupiso tse latelang tsa ditjhelete selemong se fedileng ka la 31 Phato 2021.
  - 3.3.1 Reshio ya diteko tsa Acid. (3)
  - 3.3.2 % ya direthene ekhwithing ya beng ba diabo. (5)
  - 3.3.3 (%) ya phaello ya reiti ya Ditefo (4)

**TLHAHISOLESEDING:****A. Qotso ho tswa Setatementeng sa Lekeno Lohle (Setatemente sa Lekeno) sa selemo se fedileng ka la 31 Phato 2021.**

Tswala tjheleteng ya kadimo (ho tswa De Beer Lenders)	R99 360
Porofiti pele ho lekgetho	1 340 000
Lekgetho la lekeno	428 800

**B. Qotso ho tswa shiting ya balantshe ka la 31 Phato 2021.**

	31 Phato 2021 R	31 Phato 2020 R
Dinventri	350 000	380 200
Kgwebo le tse ding tse fumanehang (Ela hloko 1)	278 000	509 800
Tjhelete le tekatekano ya ditjhelete	168 000	10 000
Ekhwithi ya beng ba diabo	7 293 200	5 650 000
Khapitale ya diabo e tlwaelehileng	6 840 000	5 440 000
Tjheletey a kadimo: De Beer Lenders	?	600 000
Kgwebo le tse ding tse lefellehang (Ela hloko 2)	670 100	459 600
Ovadfote ya Banka	-	109 800

**C. Ela hloko 1: Kgwebo le tse ding tse fumanehang**

	31 Phato 2021 R	31 Phato 2020 R
Trade Debtors	278 000	480 500
SARS (Lekgetho la lekeno)		29 300
	<b>278 000</b>	<b>509 800</b>

**D. Ela hloko 2: Kgwebo le tse ding tse lefellehang**

	31 Phato 2021 R	31 Phato 2020 R
Trade Creditors	390 800	215 600
SARS (Lekgetho la lekeno)	33 100	
Shareholders for dividends	?	208 000
Ditjheho tse Accrued	6 200	
	<b>670 100</b>	<b>459 600</b>

**E. Khapitale ya diabo**

1 Loetse 2020	1 600 000 diabo tse ntshitsweng.
1 Motsheanong 2021	400 000 diabo tse ding tse ntshitsweng.
31 Phato 2021	Diabo tse 100 000 di ile tsa rekwa hape ka R1,40 ka hodimo ho palohare ya theko ya seabo. Di ile tsa lokela ho ba didividente tsa ho qetela.

**F. Didividente le dikuno:**

- Didividente tsa nakwana di lefilwe ka la 28 Hlakola 2021 diabong tsohle tse rejistareng.
- Dividente ya ho qetela ya 12 sente ka seabo e ile ya phatlalatswa ka la 31 Phato 2021. Paloyohle ya didividente tsa selemo e bile R528 000.
- Kuno ka seabo (EPS) e balletswe ho 53 sente ka seabo.

**G. Tjhelete ya kadimo: De Beers Lenders**

Tjhelete ya kadimo e nyollotswe ka la 1 Loetse 2020 (maqalong a selemo sa ditjhelete). Tswala ya 12% ka selemo e se e lefilwe mme ha e a khapitalaeswa.



**POTSO YA 4: HO TOLOKA TLHAHISOLESERING YA TSA DITJHELETE****(matshwao a 35; metsotso e 30)**

- 4.1 Kgetha lentswe/mantswe a nepahetseng ho a fanweng masakaneng. Ngola feela lentswe/mantswe pela nomoro ya potso (4.1.1 ho isa ho 4.1.3) BUKENG YA DIKARABO.
- 4.1.1 Ha kgwebo e fellwa ke tjehelete, beng ba diabo ba tla lahlehelwa ke matsete diabong. Sena ke ka lebaka la khonsepte ya (limited / unlimited) layabilithi.
- 4.1.2 (Historical cost / materiality / business entity) Porinsipole ya GAAP e bolela ha diaetheme tsa bohlokwa tse kang ditjeho tsa tswala di senolwe ka thoko setatementeng sa ditjhelete.
- 4.1.3 (Net asset value per share / theko ya mmara) e susumetswa ke ho hlokwa ha diabo phapanyetsanong ya setoko(stock exchange). (3)

**4.2 GREEN LTD, BCM LTD le PLAZA LTD**

Tlhahisoleseding e malebana le dikhampani tse tharo tse fapaneng, tse sebetsang indastering e le nngwe. Selemo sa ditjhelete sa khampani ka nngwe se fela ka letsatsi la ho qetela la Hlakola.

**SE HLOKEHANG:**

**ELA HLOKO:** Fana ka manane, ditshupiso tsa ditjhelete kapa dipalo ketsahalong ka NNGWE ho tshehetsa ho tshwaela ha hao le ditlhaloso.

- 4.2.1 **Likhwidithi**  
Hlwaya khampani e nang le boemo bo sebetsang hantle ba likhwidithi. Qotsa o be o hlalose ditshupiso tse THARO tsa ditjhelete ho tshehetsa kgetho ya hao. (6)
- 4.2.2 **Kotsi le gearing:**  
Daerektha ya Green Ltd o na le maikutlo a hore khampani e tshwanela ho lefa tjehelete ya kadimo ka potlako ka moo e ka kgonang. Hlaloa seo o ka se boelang ho yena. Qotsa ditshupiso tse PEDI tsa ditjhelete (ka manane) ho tshehetsa maikutlo a hao. (6)
- 4.2.3 **Leano la ditefo tsa phaello(dividente):**  
Tshwaela ka direiti tsa ditefo tsa phaello tsa Green Ltd le Plaza Ltd, o fane ka lebaka le etsang hore diraerektha tsa khampani ka nngwe di nke qeto ka direiti tseo tsa ditefo. Qotsa manane. (6)
- 4.2.4 **Ho ba le diabo ha Sandi Charley:**  
Sandi Charley ke monga diabo ho tse pedi tsa dikhampaning tsena. O na le R800 000 eo maikemisetso a hae e leng ho e tsetela diabong tse ntjha. Boraro ba dikhampani di nkile qeto ya ho ntsha diabo tse ding ka la 1 Tlhakubele 2021, ka theko ya jwale ya mmara ka la 28 Hlakola 2021.
- Bala % ya Sandi ya ho ba le diabo Green Ltd o be o tshwaele ka diphumano tsa hao. (4)
- Sandi o batla ho reka diabo tse ding ho Green Ltd mme o lakatsa ho di tsetela ho Plaza Ltd.
- Bala bonnyane ba lenane la diabo tseo a tshwanelang ho di reka Green Ltd le tjehelete ya tla tshwanela ho e sebedisa. (6)
  - Ke keletso efe eo o ka e fang Sandi malebana le maikemisetso a hae a ho reka diabo Plaza Ltd? Fana ka dintla tse PEDI. Qotsa manane (ditshupiso tsa ditjhelete) ho tshehetsa keletso ya hao. (4)

**TLHAHISOLESEDING:****A. Ditshupiso tsa ditjhelete ka la 28 Hlakola 2021:**

	GREEN LTD	BCM LTD	PLAZA LTD
Reiti ya jwale	3,3 : 1	1,8 : 1	1,6 : 1
Reshio ya diteko tsa Acid	1,9 : 1	1,1 : 1	0,4 : 1
Palohare ya nako ya ho bokella dikoloto	39 ya matsatsi	27 ya matsatsi	31 ya matsatsi
Palohare ya nako ya tefo ya bafani ba dikoloto	65 ya matsatsi	42 ya matsatsi	60 ya matsatsi
Ekhwithi ya sekoloto	0,6 : 1	0,3 : 1	0,7 : 1
Rithene ekhwithing ya beng ba diabo (ROSHE)	9,5%	12,8%	5,3%
Rithene ho palohare ya khapitale e sebedisitsweng	14,7%	16,2%	11,4%
Dikuno ka seabo (EPS)	91 ya disente	98 ya disente	64 ya disente
Phaello ka seabo (DPS)	47 ya disente	74 ya disente	66 ya disente
Reiti ya tefo ya phaello	51,6%	75,5%	103%
Net asset value	520 ya disente	610 ya disente	566 ya disente
Theko ya mmara ka phapanyetsanong ya setoko	520 ya disente	692 ya disente	532 ya disente
Reiti ya tswala tjheleteng ya kadimo	13%	13%	13%

**Dipehelo tsa dikoloto:** Boradikoloto ba fuwa matsatsi a 30 ho lefa diakhaonte tsa bona; Bafani ba dikoloto da dumella matsatsi a 60 a dipehelo tsa dikoloto.

**B. Diabo le ho ba le diabo ha Sandi Charley:**

	GREEN LTD	BCM LTD	PLAZA LTD
Lenane la diabo tse ntshitsweng	1 700 000	1 800 000	2 000 000
Diabo tsa Sandi Charley	900 000	450 000	0
% ya hae ya ho ba le diabo khampaning ka nngwe	?	25%	0%
Lenane la diabo leo khampani ka nngwe e rerang ho di ntsha ka ka 1 Tlhakubele 2021(ka theko ya mmara ka la 28 Hlakola 2021)	250 000	450 000	300 000

**KEREITI YA 12 PAMPIRI YA DIFOMULA TSA DITSHUPISO TSA DITJHELETE TSA ACCOUNTING**

$\frac{\text{Gross profit}}{\text{Sales}} \times \frac{100}{1}$	$\frac{\text{Gross profit}}{\text{Cost of sales}} \times \frac{100}{1}$
$\frac{\text{Net profit before tax}}{\text{Sales}} \times \frac{100}{1}$	$\frac{\text{Net profit after tax}}{\text{Sales}} \times \frac{100}{1}$
$\frac{\text{Operating expenses}}{\text{Sales}} \times \frac{100}{1}$	$\frac{\text{Operating profit}}{\text{Sales}} \times \frac{100}{1}$
Total assets : Total liabilities	Current assets : Current liabilities
(Current assets – Inventories) : Current liabilities	Non-current liabilities : Shareholders' equity
(Trade and other receivables + Cash and cash equivalents) : Current liabilities	
$\frac{\text{Average trading stock}}{\text{Cost of sales}} \times \frac{365}{1}$	$\frac{\text{Cost of sales}}{\text{Average trading stock}}$
$\frac{\text{Average debtors}}{\text{Credit sales}} \times \frac{365}{1}$	$\frac{\text{Average creditors}}{\text{Cost of sales}} \times \frac{365}{1}$
$\frac{\text{Net income after tax}}{\text{Average shareholders' equity}} \times \frac{100}{1}$	$\frac{\text{Net income after tax}}{\text{Number of issued shares}} \times \frac{100}{1}$ (*See note below)
$\frac{\text{Net income before tax + Interest on loans}}{\text{Average shareholders' equity + Average non-current liabilities}} \times \frac{100}{1}$	
$\frac{\text{Shareholders' equity}}{\text{Number of issued shares}} \times \frac{100}{1}$	$\frac{\text{Dividends for the year}}{\text{Number of issued shares}} \times \frac{100}{1}$
$\frac{\text{Interim dividends}}{\text{Number of issued shares}} \times \frac{100}{1}$	$\frac{\text{Final dividends}}{\text{Number of issued shares}} \times \frac{100}{1}$
$\frac{\text{Dividends per share}}{\text{Earnings per share}} \times \frac{100}{1}$	$\frac{\text{Dividends for the year}}{\text{Net income after tax}} \times \frac{100}{1}$
$\frac{\text{Total fixed costs}}{\text{Selling price per unit – Variable costs per unit}}$	

**ELA HLOKO:**

\* In this case, if there is a change in the number of issued shares during a financial year, the weighted average number of shares is used in practice.









