



Province of the
EASTERN CAPE
EDUCATION

Lebitso:

**NATIONAL
SENIOR CERTIFICATE**

KEREITE YA 12

LOETSE 2021

**ACCOUNTING
BUKA YA DIKARABO**

| POTSO | MATSHWAO | MATSHWAO A FUMANWENG | MATSHWAO A LEKANYEDITSWENG |
|-------|----------|-------------------------|-------------------------------|
| 1 | 15 | | |
| 2 | 60 | | |
| 3 | 40 | | |
| 4 | 35 | | |
| | 150 | | |



Buka ena ya dikarabo e na le maqephe a 9.

POTSO YA 1

1.1

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| 1.1.1 | |
| 1.1.2 | |
| 1.1.3 | |

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1.2 RAPOROTO YA BAHLAHLOBI BA DIBUKA

1.2.1

Hlwaya mofuta wa raporoto o be o hlalose hobaneng mofuta on awa repoto o ile wa ntshwa ke mohlalobi wa dibuka.

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| 2 |

1.2.2

Hlalosa dintlha tse PEDI hobaneng beng ba diabo bat la ngongorehiswa ke hore khampani e fumane raporoto ya mofuta ona.

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1.2.3

CEO o kopile mohlalobi wa dibuka ho hlophisa nyehelo ena e le 'sundry expense' le ho fetola maikutlo a tlhahlobo ka nepo. Fana ka mabaka a MABEDI hobaneng mohlalobi wa dibuka a sa tlo dumellana le tlhahiso.

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1.2.4 Ntle le ditaba tse boletsweng kahodimo, hlalosa hobaneng khampani e tla qoswa ka puso e mpe ya kgwebo.

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| MATSHWAO KAOFELA | 15 | |
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POTSO YA 2

2.1 Setatemente sa Lekeno Lohle ka la 28 Hlakola 2021

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|-------------------------------------|---------|----|
| Dithekiso | | |
| Ditheko tsa dithekiso | | |
| Profiti kaofela | | |
| Lekeno le leng | | |
| Ditheolelo tse fumanweng | 14 000 | |
| | | |
| | | |
| Lekeno kaofela | | |
| Ditjeho tsa tshebetso | | |
| Ho putlama | 86 010 | |
| | | |
| | | |
| | | |
| | | |
| Sundry expenses | | |
| | | |
| Profiti ya tshebetso | | |
| Lekeno la tswala | 23 400 | |
| Porofiti pele ho ditjeho tsa tswala | | |
| | | |
| Profiti pele ho lekgetho la lekeno | | |
| Lekgetho la lekeno | | |
| Profiti e salang kamora lekgetho | 689 310 | 36 |

2.2 LEKENO LE BOLOKILWENG

| | | |
|------------------------------------|---------|---|
| Balantshe ka la 1 Tihakubele 2020 | | |
| Porofiti e setseng kamora lekgetho | 689 310 | |
| | | |
| Phaello e tlwaelehileng ya diabo | | |
| Phaello ya nakwana | 126 000 | |
| | | |
| Balantshe ka la 28 Hlakola 2021 | | 7 |

2.3 KAROLO YA DIEKHWITHI LE DILAYABILITHI

*bontsha diaetheme tsa bohlokwa ka thoko tlasa dilayabilithi tsa jwale

| | | |
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| EKHWITHI YA BENG BA DIABO | | |
| Khapitale e tlwaelehileng ya diabo | | |
| Lekeno le bolokilweng | | |
| | | |
| Dilayabilithi tseo e seng tsa jwale | | |
| | | |
| Dilayabilithi tsa jwale | | |
| Kgwebo le tse ding tse lefellwang | | |
| | | |
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| | | |
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| PALOYOHLE YA EKHWITHI LE DILAYABILITHI | | 17 |

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| MATSHWAO KAOFELA | 60 | |
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POTSO YA 3

3.1 Bala tse latelang bakeng sa Setamente sa Phallo ya Tjhelete (Cash Flow Statement ka la 31 Phato 2021:

| | | | |
|-------|---|---------------|---|
| 3.1.1 | Phetoho ho tse lefellowang (botsha tjhelete e kenang kapa tjhelete e tswang) | | 4 |
| | DITSHEBETSO | KARABO | |
| 3.1.2 | Lekgetho la lekeno le lefilweng | | 4 |
| | DITSHEBETSO | KARABO | |
| 3.1.3 | Phaello e lefilweng | | 4 |
| | DITSHEBETSO | KARABO | |
| 3.1.4 | Tjhelete e tswang diabong | | 5 |
| | DITSHEBETSO | KARABO | |
| 3.1.5 | Tjhelete e sebedisitsweng ho reka diabo hape | | 3 |
| | DITSHEBETSO | KARABO | |
| 3.1.6 | Ho nyoloha ha tjhelete ya kadimo | | 4 |
| | DITSHEBETSO | KARABO | |

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| 3.2 | NET CHANGE TJHELETENG LE DITEKATEKANONG TSA TJHELETE | |
| | Tjhelete le ditekatekano tsa tjhelete (balantshe e bulang) | |
| | Tjhelete le ditekatekano tsa tjhelete (balantshe e kwalang) | |

3.3

| | | |
|-------|--|---------------|
| 3.3.1 | Bala: reshio ya Diteko tsa Acid | |
| | DITSHEBETSO | KARABO |
| | | |

3

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|-------|---|---------------|
| 3.3.2 | Bala: % ya kuno ho palohare ya ekhwiti ya beng ba diabo. | |
| | DITSHEBETSO | KARABO |
| | | |

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| 3.3.3 | Bala: Dividente ya reiti ditefo (%) | |
| | DITSHEBETSO | KARABO |
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| MATSHWAO KAOFELA | 40 | |
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POTSO YA 4

4.1

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| 4.1.1 | |
| 4.1.2 | |
| 4.1.3 | |

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4.2.1

Hlwaya khampani e nang le boemo bo sebetsang hantle ba likhwidithi. Qotsa o hlalose ditshupiso tse THARO tsa ditjhelete ho tshehetsa kgetho ya hao.

KHAMPANI:

DITSHUPISO TSA DITJHELETE LE TLHALOSO:

6

4.2.2

Motsamaisi wa Green Ltd o na le maikutlo a hore khampani e tshwanela ho lefa lounu ka potlako ka moo e ka kgonang. Hlalsa seo o ka mmolellang sona. Qotsa ditshupiso tse PEDI tsa ditjhelete (ka manane) ho tshehetsa maikutlo a hao.

6

4.2.3

Tshwaela ka reiti ya ditefo tsa Green Ltd and Plaza Ltd o be o fane ka lebaka la hore batsamaisi ba khampani ka nngwe ba nke qeto ka reiti ya ditefo. Qotsa manane.

6

4.2.4 Ho ba le diabo ha Sandi Charley:

Sandi Charley ke monga diabo ho tse pedi tsa dikhampani tseena. O na le R800 000 mme o na le maikemisetso a ho tsetela diabong tse ntjha. Boraro ba dikhampani di nkile qeto ya ho aba diabo tse ding ka la 1 Tihakubele 2021 ka theko e teng mmarakeng ya 28 Hlakola 2021.

Bala % ya Sandi ya ho ba le diabo ho Green Ltd o be o tshwaele ka diphumano tsa hao.

PALO:

TSHWAELA:

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| 4 |

Bala bonnyane ba lenane la diabo tseo a tshwanelang ho di reka ho Green Ltd le tjelele eo a ka e sebedisang.

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Ke keletso efe o ka e fang Sandi malebana le maikemisetso a hae a ho reka diabo ho Plaza Ltd? Fana ka dintlha tse PEDI. Qotsa manane (ditshupiso tsa ditjelele) ho tshehetsa Karabo ya hao.

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| 4 |

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| MATSHWAO KAOFELA | 35 | |
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