



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

1.1.1	
1.1.2	
1.1.3	

3

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.

2

1.2.2

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

4

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.

4

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

--

2

MATSHWAO KAOFELA	15	
---------------------	----	--

POTSO YA 2

2.1 Setatemente sa Lekenno Lohle ka la 28 Hlakola 2021

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

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 lefellowang		
PALOYOHLE YA EKHWITHI LE DILAYABILITHI		17

MATSHWAO KAOFELA	60	
---------------------	----	--

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)		
	DITSHEBETSO	KARABO	
			4
3.1.2	Lekgetho la lekeno le lefilweng		
	DITSHEBETSO	KARABO	
			4
3.1.3	Phaello e lefilweng		
	DITSHEBETSO	KARABO	
			4
3.1.4	Tjhelete e tswang diabong		
	DITSHEBETSO	KARABO	
			5
3.1.5	Tjhelete e sebedisitsweng ho reka diabo hape		
	DITSHEBETSO	KARABO	
			3
3.1.6	Ho nyoloha ha tjhelete ya kadimo		
	DITSHEBETSO	KARABO	
			4

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

3.3.2

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

5

3.3.3

Bala: Dividente ya reiti ditefo (%)	
DITSHEBETSO	KARABO

4

MATSHWAO KAOFELA	40	
-----------------------------	-----------	--

POTSO YA 4

4.1

4.1.1	
4.1.2	
4.1.3	

3

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:

4

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

6

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.

4

MATSHWAO KAOFELA	35	
-----------------------------	-----------	--