



Province of the  
**EASTERN CAPE**  
EDUCATION

Igama:

**NATIONAL  
SENIOR CERTIFICATE**

**GRADE 12**

**SEPTEMBER 2021**

**ACCOUNTING P1  
INCWADI YOKUPHENDULELA**

UMBUZO	MAX. MARKS	MARKS OBTAINED	MODERATED MARKS
1	15		
2	60		
3	40		
4	35		
	150		

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Le ncwadi yokuphendulela inamaphepha ali-9.

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## UMBUZO 1

1.1

1.1.1	
1.1.2	
1.1.3	

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## 1.2 INGXELO YOPHICOTHU-ZINCWADI (AUDIT REPORT)

1.2.1

Chonga uhlobo lwengxelo kwaye uchaze ukuba kutheni le nto ingxelo ikhutshwe ngumphicothi zincwadi.

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1.2.2

Chaza amaqaku amaBINI ukuba kutheni abanini zabelo beya kuxhalaba malunga nenkampani efumana ingxelo enjalo.

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1.2.3

Umpathi omkhulu (CEO) ucele ukuba umphicothi zincwadi awucwangcise lo mnikelo 'njengeendleko ezininzi' kwaye ahlengahlengise uluvo lophicotho-zincwadi ngokufanelekileyo. Nika izizathu EZIMBINI zokuba kutheni umphicothi zincwadi engavumelani neli cebiso.

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1.2.4 Ngaphandle kwale micimbi ikhankanywe apha ngasentla, cacisa ukuba kutheni le nkampani iza kutyholwa ngolawulo olungeluhle lweshishini.

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EWONKE	15	
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## UMBUZO 2

2.1 Ingxelo (statement) sengeniso ephelileyo (Comprehensive Income)  
nge 28 February 2021

Intengiso		
lindleko zentengiso		
Gross profit		
Enye ingeniso		
Isaphulelo esifunyenweyo	14 000	
Gross income		
lindleko zokusebenza		
Ukuhla kwexabiso	86 010	
Sundry expenses		
Inzuzo yokusebenza		
Ingeniso yenzala	23 400	
Profit before interest expense		
Net profit before income tax		
Income tax		
Net profit after tax	689 310	

## 2.2 RETAINED INCOME

Ibalans yange 1 March 2020		
Inzuzo emva kwe rhafu	689 310	
Ordinary share dividends		
Izabelo zethutyana	126 000	
Balans nge 28 February 2021		7

## 2.3 Icandelo le-EQUITY kunye NAMATYALA le

\*show significant items separately under Current liabilities

<b>SHAREHOLDERS EQUITY</b>		
Ordinary share capital		
Retained income		
<b>Non-current liabilities</b>		
<b>Current liabilities</b>		
Urhwebo nezinye ezihlawulwayo		
<b>TOTAL EQUITY AND LIABILITIES</b>		17

EWONKE	60	
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**UMBUZO 3**

**3.1 Bala oku kulandelayo kwe Cash Flow Statement ngomhla we 31 August 2021:**

3.1.1	<b>Utshintsho kwizinto ezihlawulwayo (bonisa ukuba yi inflow okanye outflow yemali)</b>		
	<b>BALA</b>	<b>IMPENDULO</b>	
			4
3.1.2	<b>Irhafu (Income tax) ehlawulweyo</b>		
	<b>BALA</b>	<b>IMPENDULO</b>	
			4
3.1.3	<b>Dividends paid</b>		
	<b>BALA</b>	<b>IMPENDULO</b>	
			4
3.1.4	<b>Imali evela kwizabelo ezinikezelweyo</b>		
	<b>BALA</b>	<b>IMPENDULO</b>	
			5
3.1.5	<b>Imali esetyenziselwe ukuphinda kuthengwe izabelo</b>		
	<b>WORKINGS</b>	<b>ANSWER</b>	
			3
3.1.6	<b>Ukratya (Increase) kwimali-mboleko</b>		
	<b>WORKINGS</b>	<b>ANSWER</b>	
			4

3.2

<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>			
Cash and cash equivalents (opening balance)			
Cash and cash equivalents (closing balance)		<table border="1"><tr><td>4</td></tr></table>	4
4			

3.3

3.3.1

<b>Bala: Acid-test ratio</b>			
<b>BALA</b>	<b>IMPENDULO</b>		
		<table border="1"><tr><td>3</td></tr></table>	3
3			

3.3.2

<b>Bala: % return on average shareholders' equity</b>			
<b>BALA</b>	<b>IMPENDULO</b>		
		<table border="1"><tr><td>5</td></tr></table>	5
5			

3.3.3

<b>Bala: Dividend pay-out rate (%)</b>			
<b>BALA</b>	<b>IMPENDULO</b>		
		<table border="1"><tr><td>4</td></tr></table>	4
4			

<b>EWONKE</b>	<b>40</b>	
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## UMBUZO 4

4.1

4.1.1	
4.1.2	
4.1.3	

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4.2.1

**Chonga inkampani eyeyona ine-efficient liquidity position. Caphula uchaze zibe NTATHU i financial indicators ukuxhasa oko ukukhethileyo.**

**INKAMPANI:**

**FINANCIAL INDICATORS KUNYE NENKCAZA:**

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4.2.2

**Umlawuli wase-Green Ltd ucinga ukuba inkampani imele ukuhlawula imali-mboleko ngokukhawuleza. Chaza ukuba ungathini kuye. Caphula ifinancial indicators ZIBEMBINI (kunye namanani) ukuxhasa uluvo lwakho.**

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4.2.3

**Comment on the dividend pay-out rates of Green Ltd and Plaza Ltd, and provide a reason for the directors of each company deciding on those pay-out rates. Quote figures.**

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4.2.4 Shareholding of Sandi Charley:

USandi Charley ngumnini-zabelo kwinkampani ezimbini kwezi. Unamali engange-R800 000 afuna ukuyityala kwizabelo ezitsha. Zontathu ezinkampanii zigqibe ekongezeni izabelo nge-1 March 2021, zisebenzisa imarket price emiyo yange-28 February 2021.

Bala ipesenti(%) yezabelo zikaSandi kwa Green Ltd ze uphawule (comment) kwiziphumo ozifumeneyo.

BALA:

PHAWULA:

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Bala elona nani lincinci lezabelo ekufuneka elithengile kwaGreen Ltd kunye nemali anokuyisebenzisa.

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Ungamcebisa njani u Sandi malunga nembono yakhe yokuthenga izabelo kwaPlaza Ltd? Nika iingongoma zibe MBINI. Caphula amanani (izikhombisi zemali) ukuxhasa iingcebiso zakho.

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EWONKE	35	
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AMANQAKU EWONKE: 150