



Lebitso:

**NATIONAL  
SENIOR CERTIFICATE**

**KEREITI YA 12**

**LOETSE 2023**

**ACCOUNTING P2  
BUKA YA DIKARABO**

POTSO	MATSHWAO A HODIMO	MATSHWAO A FUMANWENG	MATSHWAO A LEKANYEDITSWENG
<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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Buka ena ya dikarabo e na le maqephe a 10.

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## POTSO YA 1

## 1.1 CREDITORS RECONCILIATION

	CREDITORS' LEDGER AKHAONTE	SETATEMENTE SA AKHAONTE
<b>Balance b/f</b>	<b>52 900</b>	<b>108 800</b>
(i)		
(ii)		
(iii)		
(iv)		
(v)		
(vi)		

10

## 1.2 BANK RECONCILIATION

## 1.2.1

CASH RECEIPTS	CASH PAYMENTS
76 270	88 625

**Balance ya Akhaonte ya Banka:**

12

## 1.2.2 BANK RECONCILIATION SETATEMENTE KA 31 MAY 2023

	DEBITI	CREDITI

7

1.2.3

Fana ka tlhahiso e le NNGWE hore na bothata ba tjehele ya maiketsetso bo ka thibelwa jwang.

2

1.2.4

Donald o ne a na le kgwao ka didiphosithi tse sa etsahalang. Fana ka mehato e MMEDI ya taolo ya ka hare eo a ke e sebedisang ho lwantsha kgwao ena ya hae.

NTLHA YA 1

NTLHA YA 2

4

MATSHWAO  
KAOFELA

35

## POTSO YA 2

## 2.1.1 FACTORY OVERHEAD COST

<b>Sundry factory expenses</b>	<b>65 570</b>

12

## 2.1.2 PRODUCTION COST STATEMENT KA LA 28 FEBRUARY 2023

<b>Direct material cost</b>	<b>374 500</b>
<b>PRIME COST</b>	
<b>Total manufacturing cost</b>	
<b>Work-in-progress (opening balance)</b>	<b>35 400</b>
<b>Work-in-progress (closing balance)</b>	
<b>Cost of production of finished goods</b>	

8

## 2.2 FAZEL MANUFACTURERS

### 2.2.1 Control over raw material:

Fazel o na le kgwao ka tshenyo ya thepa tlhahisong. Khalekhuleitha lenane la dimitara tsa faboriki e sentsweng.	
MOSEBETSI	KARABO
	4
Fana ka mabaka a ka bang MABEDI mabapi le ho senyeha ha thepa.	
LEBAKA 1	
LEBAKA 2	
	4

### 2.2.2 Break-even analysis:

Khalekhuleitha break-even point mafelong a selemo ka la 28 February 2023.	
MOSEBETSI	KARABO
	4
Hlalosa hore na kgwebo e tla kgotsofalla lenane la diyunithi tse entsweng selemong se hodimo sa ditjhelete. Fana ka dintlha tse PEDI.	
NTLHA 1	
NTLHA 2	
	4
Fazel o na le kgwao ka ho nyoloha ha R81 900 ho total fixed costs. Fana ka lebaka le le LENG hobaneng a sa tlameha ho ba le kgwao. Qotsa manane.	
	4

MATSHWAO KAOFELA	40	
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## POTSO YA 3

## STOCK VALUATION

3.1

3.1.1	
3.1.2	
3.1.3	
3.1.4	

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3.2.1 Khalekhuleitha tse latelang mafelong a selemo sa ditjhelete ka la 28 February 2023:

Boleng ba setoko se kwalang (o sebedisa weighted average)	
MOSEBETSI	KARABO
Lenane la diyunithi tse lahlehileng	
MOSEBETSI	KARABO

7

4

3.2.2 Hlalosa maano a mabedi ao Lyon a ka a sebedisang ho lwantshana le mathata ana a bareki ba utswang thepa.

NTLHA 1	
NTLHA 2	

2

3.2.3 Nako ya average stockholding ke matsatsi a 73,7. Hlalosa hore na Lyon o tlameha ho ba le kgwao mabapi le sena. Fana ka ntlha e le NNGWE.

2

3.2.4 Khalekhuleitha theko ya dithekiso tsa mekotla ya dilephopo.

MOSEBETSI	KARABO

5

3.2.5 Lyon o makaditswe ke hore hobaneng Coma bag thekiso ya yona e le betere ho ya Komfi.  
Fana ka mabaka a MABEDI a ka etsang sena.

LEBAKA 1	
LEBAKA 2	

4

VAT

3.3.1 Khalekhuleitha VAT amaonte e tla lefuwa ho SARS ka la 30 April 2023.

MOSEBETSI	KARABO

10

3.3.2

Fana ka ntlha e le NNGWE ya keletso ho Benjamin le tlhaloso kapa lebaka ho tshehetsa keletso.

KELETSO	LEBAKA

2

MATSHWAO KAOFELA	40	
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## POTSO YA 4

4.1. Fana ka di aetheme tse PEDI tse sa lokelang ho hlaha ho Khesh Bajete.

AETHEME 1	AETHEME 2

2

4.2. Khalekhuleitha:

MOSEBETSI	KARABO
(i) Cost ya sales: September 2023	
(ii) Inkhamo ya Rente: August 2023	
(iii) Meputso ya dimanejara: September 2023	
(iv) Operating profiti: August 2023	

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4.3. Khalekhuleitha: Theko ya koloi e ntjha e rekilweng ka 1 August 2023

MOSEBETSI	KARABO
Khalekhuleitha: Savings ho intereste ya lounu ka morao ho ho patalwa ha lounu	
MOSEBETSI	KARABO

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- 4.4 Itshetlehe ho manane a nnete le a bajethilweng a August 2023: O tshwaele ka taolo ya diaetheme tse latelang: Qotsa manane.

<b>MOHALA, METSILE MOTLAKASE</b> Qotsa manane		<input type="text"/> 3
<b>HO BAPATSA</b> Qotsa manane		<input type="text"/> 4

- 4.5 Hlalosa ditlamorao tsa ho theola mark-up % ho gross profit. Qotsa manane.

<p>Hlalosa ditlamorao tsa ho theola mark-up % ho gross profit. Qotsa manane.</p>	<input type="text"/> 3
<p>Fana ka tsietsi e le NNGWE ya ho rekisa thepa e ngata ka sekoloto.</p>	<input type="text"/> 2

<b>MATSHWAO KAOFELA</b>	<b>35</b>	
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TOTALE: 150