

STICKER

INOMBOLO YESENTA

--	--	--	--	--	--	--	--	--

INOMBOLO YOVIWO

--	--	--	--	--	--	--	--	--	--	--	--	--

**NATIONAL SENIOR CERTIFICATE**

**ACCOUNTING P2**

**IBANGA 12**

**PREPARATORY 2021**

***INCWADI YOKUPHENDULELA***

UMBUZO	AMANQAKU	INITIAL	MOD.
1			
2			
3			
4			
TOTAL			

Le ncwadi yokuphendulela inamaphepha ali-10.



Ilungelo lokufotokopa likhuselwe



Tyhila

**UMBUZO 1**

1.1

1.1.1	
1.1.2	
1.1.3	

3

1.2.1

<b>Bala (calculate) iindleko zezithako.</b>	
<b>Bala</b>	<b>Impendulo</b>

4

1.2.2

<b>PRODUCTION COST STATEMENT FOR THE YEAR ENDED 29 FEBRUARY 2020</b>	
<b>Direct material cost</b>	
<b>Prime cost</b>	
<b>Total manufacturing cost</b>	
<b>Work-in-progress (1 March 2019)</b>	<b>53 500</b>
<b>Total cost of production of finished goods</b>	

18

1.2.3

**Nika iinkxalabo (concerns) zibe MBINI ozibona kulemeko ichazwe ngentla. Kwaye, nika isiphakamiso sibe SINYE sokusombulula ezi nkxalabo uzinikileyo.**

**IINKXALABO EZIMBINI:**

**ISIPHAKAMISO:**

6

**1.3 FRAGRANCE MANUFACTURERS**

- 1.3.1 Nika ivariable cost ibeNYE yemveliso nganye ebingalawulwanga kakuhle. Qaphela ukuba i inflation rate ngu 6%. Nika amanani. Kwisehlo ngasinye, nika isisombululo sengxaki oyibonileyo.

VARIABLE COST (with figures)	ISISOMBULULO
IZIQHOLO	
ISHAMPOO	

6

- 1.3.2 Bala ubonisa ukuba ibreak-even point u 26 250 units yeziqholo kunyaka u 2020 ichanekile.

Bala	Impendulo

4

- 1.3.3 Phawula(comment) ngebreak-even point kunye neqondo lokuvelisa iziqholo. Nika amanqaku AMABINI namanani.

4

AMANQAKU EWONKE
45



**UMBUZO 2****2.1 DEBTORS' RECONCILIATION****2.1.1 CORRECTIONS TO THE DEBTORS' CONTROL ACCOUNT  
30 SEPTEMBER 2020**

Balans phambi kweempazamo nezishiyelweyo	100 310
(i)	
(ii)	
(iii)	
(iv)	
(v)	
(vi)	
Ibalans eyiyo ye Debtors' Control Account	

8

**2.1.2 DEBTORS' LIST ON 30 SEPTEMBER 2020**

D Dlamini	27 000	
G Swardt	22 470	
N Nomandla	17 600	
L Vos	34 440	
X Meyer	– 2 000	
Isambuku esisiso se Debtors' List		

11

**2.1.3 Jonga ku Lwazi u C. Bala ipesenti (%) ye debtors ezingaziqwalaseliyo izivumelwano zokuthengiselana ngetyala (credit terms).**

Bala	Impendulo

4

Jonga kuLwazi u A. Chonga ibe NYE ingxaki eyenye malunga nokulawla idebtors.

2

Nika iziphakamiso zibe MBINI zokukhawulelana nezingxaki ziboniweyo.

2



**2.2 VAT****2.2.1 Bala isixa seVAT emasihlawulwe kuSARS nge 31 August 2020.**

Bala	Impendulo

9

**2.2.2 Cebisa umgcini zincwadi ngendlela yokuphatha lo mba wamaxwebhu afakwe ngu Tom Smith. Nika amanqaku abe MABINI.**

--

4

<b>AMANQAKU EWONKE</b>
<b>40</b>



**UMBUZO 3**

<b>3.1</b>	<b>Bala ixabiso le closing stock usebenzisa iFIFO method.</b>					
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 60%;">Bala</th> <th style="width: 40%;">Ipendulo</th> </tr> <tr> <td style="height: 80px;"></td> <td></td> </tr> </table>	Bala	Ipendulo			<div style="border: 1px solid black; width: 40px; height: 20px; margin: 0 auto;"></div> <div style="border: 1px solid black; width: 40px; height: 20px; text-align: center; margin: 0 auto;">5</div>
Bala	Ipendulo					
	<b>Bala ixesha le stock-holding (ngokweentsuku) usebenzisa isixa se closing stock.</b>					
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 60%;">Bala</th> <th style="width: 40%;">Ipendulo</th> </tr> <tr> <td style="height: 100px;"></td> <td></td> </tr> </table>	Bala	Ipendulo			<div style="border: 1px solid black; width: 40px; height: 20px; margin: 0 auto;"></div> <div style="border: 1px solid black; width: 40px; height: 20px; text-align: center; margin: 0 auto;">3</div>
Bala	Ipendulo					
	<b>Bala i % mark-up on cost.</b>					
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 60%;">Bala</th> <th style="width: 40%;">Ipendulo</th> </tr> <tr> <td style="height: 60px;"></td> <td></td> </tr> </table>	Bala	Ipendulo			<div style="border: 1px solid black; width: 40px; height: 20px; margin: 0 auto;"></div> <div style="border: 1px solid black; width: 40px; height: 20px; text-align: center; margin: 0 auto;">3</div>
Bala	Ipendulo					
<b>3.2.1</b>	<b>Thelekisa imark-up % efunyenwe ngohlobo ngalunye ze uphawule ngendlela echaphazele ngayo intengiso nengeniso yezi ntlobo. Caphula amanani okanye izibonisi (indicators)</b>	<div style="border: 1px solid black; width: 40px; height: 20px; margin: 0 auto;"></div> <div style="border: 1px solid black; width: 40px; height: 20px; text-align: center; margin: 0 auto;">4</div>				
<b>3.2.2</b>	<b>Thelekisa ixesha le stock-holding ne demand yohlobo ngalunye ze uphawule ngendlela ezichaphazele ulawulo lwe stock items lwezi ntlobo zimbini. Caphula amanani okanye izibonisi (indicators).</b>	<div style="border: 1px solid black; width: 40px; height: 20px; margin: 0 auto;"></div> <div style="border: 1px solid black; width: 40px; height: 20px; text-align: center; margin: 0 auto;">4</div>				

**Bala ixabiso leewotshi ezingama 270 usebenzisa iweighted-average method**

Bala	Impendulo
Chaza umphumela woku kwi gross profit. Caphula (figures).	
Chaza ukuba kutheni kungalunganga ukuba asebenzise iweighted- average method kwiiwotshi ezintsha kwixa elizayo. Nika iimpawu zibeMBINI.	

<p><b>AMANQAKU EWONKE</b></p>
<p><b>30</b></p>

**UMBUZO 4****4.1 Complete the Creditors' Payment Schedule ka February 2021.**

	<b>Credit purchases R</b>	<b>December 2020 R</b>	<b>January 2021 R</b>	<b>February 2021 R</b>
December		<b>198 000</b>	<b>132 000</b>	
January			<b>144 000</b>	
February				

<b>7</b>

**4.2**

<b>Ipesenti (%) yokonyuka elindelwe kwiindleko zezokhuseleko ukusuka nge 1 February 2021</b>	
<b>Bala</b>	<b>Impendulo</b>
<b>Ipesenti (%) yekhomishini ehlawulwe abathengisi ngo February 2021.</b>	
<b>Bala</b>	<b>Impendulo</b>
<b>Amanzi nombane ebekelwe (budgeted) bucala ku December 2020.</b>	
<b>Bala</b>	<b>Impendulo</b>
<b>Imbuyekezo yemboleko-mali izakwenziwa nge 31 December 2020.</b>	
<b>Bala</b>	<b>Impendulo</b>

<b>12</b>



4.3

Phawula malunga nolawulo lwe packing materials. Caphula amanani okanye ubale.

Phawula malunga nolawulo lwe consumable stores. Caphula amanani okanye ubale.

6

4.4

Nika isizathu sibe SINYE sokuba kutheni wayengafuni ukungayibhatali imivuzo.

2

Chonga intlawulo ENYE ekuluhlu elikulwazi uD abengazokwazi ukungayikhuphi. unike nesizathu.

Intlawulo oychongileyo:

isizathu:

2

Chonga intlawulo ENYE kuluhlu elikulwazi uD abenokuyiyeka, unike nesizathu.

Intlawulo oychongileyo:

isizathu:

2

4.5

<b>Ngaphandle kokungenisa intengiso okanye ukusebenzisa imoto, nika iintlobo zoncedo zibe MBINI anokuzifumana kwi option NGANYE.</b>	
<b>TWO advantages of Option X (ukuyithenga imoto):</b>	
<b>ADVANTAGE 1</b>	
<b>ADVANTAGE 2</b>	
<b>TWO advantages of Option Y (ukuyiqesha imoto):</b>	
<b>ADVANTAGE 1</b>	
<b>ADVANTAGE 2</b>	

4

<b>AMANQAKU EWONKE</b>
35

**TOTAL: 150**