



SA EXAM PAPERS

**YOUR LEADING PAST YEAR EXAM PAPER
PORTAL**

Visit SA Exam Papers

www.saexam-papers.co.za

STICKER

NOMORO YA SETSI

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

NOMORO YA TLHAHLOBO

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

NATIONAL SENIOR CERTIFICATE

ACCOUNTING P2

KEREITE YA 12

PREPARATORY 2021

BUKA YA DIKARABO E IKGETHANG

POTSO	MATSHWAO	INISHIALE	MOLEK.
1			
2			
3			
4			
MATSHWAO KAOFELA			

Buka ena ya dikarabo e na le maqephe a 10.



* A C A B S E 2 *

POTSO YA 1**1.1**

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

3**1.2.1****Bala ditjeho tse tobileng tsa matheriale.****Ditshebetso****Karabo****4****1.2.2****SETATEMENTE SA DITJEHO TSA TLHAHISO TSA SELEMO
SE FEDILENG KA LA 29 HLAKOLA 2020****Ditjeho tse tobileng tsa matheriale****Ditjeho tsa mantlha****Paloyohle ya ditjeho tsa ho etsa thepa****Mosebetsi o tswelang pele (1 Tlhakubele 2019)****53 500****Paloyohle ya ditjeho tsa tlhahiso ya thepa e phethilweng****18****1.2.3****Hlwaya dingongoreho tse PEDI malebana le karete ya mosebetsi ya James.****O be o fane ka tlhahiso e le NNGWE ho lokisa ngongoreho e hlwailweng.****DINGONGOREHO TSE PEDI:****TLHAHISO E LE NNGWE:****6**

1.3 TLHAHISO YA DIFREKRENTSHE

- 1.3.1 Hlwaya theko e le NNGWE e fetofetohang ya sehlahiswa ka seng e neng e sa laolwa hantle. Ela hloko hore reiti ya infleishene ke 6%. Qotsa manane ketsahalong ka nngwe, fana ka tharollo ya bothata bo hlwailweng.

THEKO E FETOFETOHANG (ka manane)	THAROLLO
DIPHEFUMU	
DISHAMPU	

6

- 1.3.2 Fana ka palo ho bontsha hore ntlha ya break-even ya diyuniti tse 26 250 tsa phefumu ka 2020 e nepahetse.

Ditshebetso	Karabo

4

- 1.3.3 Tshwaela ka ntlha ya break-even le boemo ba tlhahiso ya diphefumu. Bolela dintlha tse PEDI ka manane.

4

MATSHWAO
KAOFELA

45



POTSO YA 2**2.1 POELANO YA BORADIKOLOTO****2.1.1****DITOKISO AKHAONTENG YA TAOLO YA BORADIKOLOTO KA LA 30 LOETSE 2020**

Tjhelete e neng e le teng pele ho diphoso le ditshiello	100 310
(i)	
(ii)	
(iii)	
(iv)	
(v)	
(vi)	
Tjhelete e nepahetseng e setseng Akhaonteng ya taolo ya boradikoloto.	

8

2.1.2**LETHATHAMO LA BORADIKOLOTO KA LA 30 LOETSE 2020**

D Dlamini	27 000
G Swardt	22 470
N Nomandla	17 600
L Vos	34 440
X Meyer	– 2 000
Paloyohle e nepahetseng ya lethathamo la boradikoloto	

11

2.1.3

Lebisa tlhahisoleseding ya C. Bala % ya boradikoloto ba sa ikamahanyeng le melawana ya dikoloto.

Ditshebetso	Karabo

4

Lebisa tlhahisoleseding ya A. Hlwaya bothata bo bong bo le BONG malebana le taolo ya boradikoloto.

2

Fana ka ditlhahiso tse PEDI ho lokisa bothata bo hlwailweng.

2



2.2 VAT

- 2.2.1 Bala tjhelete ya VAT e tshwanelang ho lefuwa ho SARS ka la 31 Phato 2021.**

Ditshebetso	Karabo
	9

- 2.2.2 Eletsa akhaontente ho sebetsana le taba ya ditokomane tse kentsweng ke Tom Smith. Bolela dintlha tse PEDI.**

4

MATSHWAO KAOFELA
40



POTSO YA 3

3.1

Bala boleng ba setoko se kwalang o sebedisa mokgwa wa FIFO.

Ditshebetso	Karabo

5

Bala nako ya stock-holding (ka matsatsi) o sebedisa tjhelete ya setoko se kwalang.

Ditshebetso	Karabo

3

Bala % (mark-up) ditjehong.

Ditshebetso	Karabo

3

3.2.1

Bapisa mark-up % e fihlelletsweng mmotlolong ka mong o be o tshwaele kamoo sena se bileng le kgahlamelo thekisong le porofiting ya mmotlolo e mmedi. Qotsa manane le ditshupiso.

4

3.2.2

Bapisa nako ya stock-holding ya mmotlolo ka mong le ho hlokeha ha mmotlolo ka mong o be o tshwaele ka moo sena se ka amang tsamaiso ya diaetheme tsa mmotlolo e mmedi. Qotsa manane kapa ditshupiso.

4



3.3

Bala boleng ba diwatjhe tse 270 o sebedisa mokgwa wa palohare e lekantsweng.

Ditshebetso	Karabo
Hlalosa kgahlamelo eo sena e ka bang le sona porofiting yohle. Qotsa manane.	
Hlalosa hore na hobaneng ho sa tlo nepahala hore a sebedise mokgwa wa palohare e lekantsweng bakeng sa diwatjhe tse ntjha ka moso. Bolela dintlha tse PEDI.	

5

2

4

MATSHWAO KAOFELA
30



POTSO YA 4**4.1 Tlatsa Lenane la tefo ya bafani ba Dikoloto la Tlhakubele 2021.**

	Tse rekilweng ka mokitlane	Tshitwe 2020 R	Pherekong 2021 R	Tlhakubele 2021 R
Tshitwe		198 000	132 000	
Pherekong			144 000	
Tlhakubele				
				7

4.2

Bala nyollelo ya % e lebelletsweng ditjehong tsa tshireletso ho tloha ka la 1 Hlakola 2021.

Ditshebetso	Karabo

Bala % ya komeshene e lefuweng barekisi ka Hlakola 2021.

Ditshebetso	Karabo

Bala ditekanyetso tsa metsi le motlakase tsa Tshitwe 2020.

Ditshebetso	Karabo

Bala tjhelete ya tefo ya tjhelete ya kadimo e tla lefuwa ka la 31 Tshitwe 2020.

Ditshebetso	Karabo

12



4.3 Tshwaela ka taolo ya dimatheriale tsa ho pakela. Qotsa manane le dipalo.

Tshwaela ka taolo ya dipolokelo tsa tse sebedisehang. Qotsa manane kapa dipalo.

6

4.4 Fana ka lebaka le le LENG le entseng hore a se ke a batla ho emisa meputso le ditefo.

2

Hlwaya tefo e le NNGWE lethathamong tlhahisoleseding ya D eo a neng a ke ke a a kgona ho e emisa o be o fane ka lebaka.

Tefo e le NNGWE e hlwailweng:

Lebaka:

2

Hlwaya tefo e le NNGWE lethathamong tlhahisoleseding ya D eo a neng a ka e emisa o be o fane ka lebaka.

Tefo e le NNGWE e hlwailweng:

Lebaka:

2



4.5

Ntle le ho rekisa kapa ho sebedisa sepalangwang, bolela menyetla e MMEDI ya kgetho ka nngwe.

Menyetla e MMEDI ya Kgetho ya X (reka sepalangwang):

MONYETLA WA 1	
MONYETLA WA 2	
Menyetla e MMEDI ya of Kgetho ya Y (ho hira sepalangwang):	
MONYETLA WA 1	
MONYETLA WA 2	

4

MATSHWAO KAOFELA
35

MATSHWAO KAOFELA: 150