**ACCN**



# ISEBE LEMFUNDO LEMPUMA KOLONI

EASTERN CAPE EDUCATION DEPARTMENT

OOS-KAAP ONDERWYSDEPARTEMENT

IIMVIWO ZEBANGA LOKUGQIBELA

NATIONAL SENIOR CERTIFICATE EXAMINATION

NASIONALE SENIOR SERTIFIKAAT-EKSAMEN

### SEPTEMBER 2009

|  |
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| **REKENINGKUNDE** |

**ANTWOORDEBOEK**

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| **Vraag** | **Punt** |
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| **TOTAAL** |  |

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| Hierdie antwoordeboek bestaan uit 17 bladsye. |

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| **VRAAG 1.1** |

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|  | * + 1. **Noem enige TWEE moontlike foute wat mag ontstaan by die opstelling van ŉ debiteurekontrole en debiteurelys en hoe jy dit sou regstel.** |  |
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| **4** |
| **1.1.2** | * + 1. **Wat kan afgelei word deur na bogenoemde ouderdomsontleding te kyk? Verskaf TWEE punte.** |  |
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| **4** |
| **1.1.3** | **Wat was die totale bedrag verskuldig deur debiteure op 31 Maart 2009?** |  |
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| **3** |
| **1.1.4** | **Watter debiteur was nie agterstallig nie?** |  |
|  | **1** |
| **1.1.5** | **Vanaf watter maand was Rahul agterstallig?** |  |
|  | **1** |
| **1.1.6** | **Sou u sê hierdie onderneming pas effektiewe beheer oor hul debiteure toe? Verduidelik.** |  |
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| **1.1.7** | **Watter persentasie van die debiteure is uitstaande?** |  |
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| **1.1.8** | **Wat sou jy doen om debiteure aan te moedig om hul rekeninge stiptelik te betaal?** |  |
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| **1.1.9** | **Paul wil sy verskaffer te verander en wil sy rekening teen 1 April 2009 vereffen.** |  |
| 1. **Sal hy vir ŉ 5% korting in aanmerking kom?** |  |
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| 1. **Bereken die finale bedrag wat hy moet betaal om sy rekening soos op 1 April 2009 te vereffen.** |  |
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| **VRAAG 1.2** | |
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| **1.2.1 Voltooi die waardevermindering, opgehoopte   waardevermindering en drawaarde kolomme in die register  in jou antwoordstel.** | | | |  |
| **Vaste Bateregister van Sureshcraft Handelaars Fol 6**  Beskrywing: Saira banksaag  Datum aangekoop: 1 Maart 2006 Datum verkoop: 28 Februarie 2009  Gekoop van: Tools for Mzantsi Verkoop aan: Mary Woods  Kosprys: **R7 000** Verkoop vir: **R3 000**  Waardevermindering: **10%** p.j. op die verminderende saldo | | | |  |
| **Datum** | **Waardevermindering** | **Opgehoopte waardevermindering.** | **Drawaarde** |  |
| 28 Februarie 2007 |  |  |  |  |
| 28 Februarie 2008 |  |  |  |  |  |
| 28 Februarie 2009 |  |  |  |  | **3** |

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| **1.2.2 Bereken die wins/verlies met verkoop van die bate.** |  |  |  |
| **Berekening** | **Antwoord** |  |  |
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| **1.2.3** **Die bate was vervang omdat die eienaar ŉ tegnologies meer   gevorderde een wou hê. Verskaf EEN voordeel wat ŉ nuwe   banksaag die onderneming sal bied?** | |  |  |
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| **1.2.4 Met in agneming van die gebruik en waarde van bates,   beantwoord die volgende vrae.**   1. **Sal die koers van waardevermindering op voertuie hoër   wees as die op rekenaars? Motiveer u antwoord.** |  |  |
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| **(b) Waarom word rekenaars meer vervang as voertuie?** |  |  |
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| **VRAAG 2** | | | | | | | |
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|  | | **BALANSSTAAT** | | | | | |
| **BATES** | | | |  |  |  |  |  |
| **Nie-bedryfsbates** | | | |  |  |  |  |  |
| **Vaste bates** | | | |  |  |  |  |  |
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| **Finansiële bates** | | | |  |  |  |  |  |
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| **Bedryfsbates** | | | |  |  |  |  |  |
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| **TOTALE BATES** | | | |  |  |  |  |  |
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| **EKWITEIT EN LASTE** | | | |  |  |  |  |  |
| **Aandelekapitaal en reserwes** | | | |  |  |  |  |  |
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| **Nie-bedryfslaste** | | | |  |  |  |  |  |
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| **Bedryfslaste** | | | |  |  |  |  |  |
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| **TOTALE EKWITEIT EN LASTE** | | | |  |  |  |  |  |
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|  | | **2.2.1** | **Verduidelik kortliks die verskil tussen die werk wat deur ŉ interne ouditeur gedoen word en dié van ŉ onafhanklike (eksterne) ouditeur.** | |  |
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|  | | **2.2.2** | **Verduidelik kortliks hoe ŉ ouditeur syfers wat in die finansiële state vir toerusting en voorraad verskyn, moet kontroleer om vas te stel of dit redelik is.** | |  |
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|  | | **2.2.3** | **Wat staan die onafhanklike ouditeur te doen indien hy voel dat die waarde van die voorraad nie redelik weergee word nie?** |  | |
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|  | | **2.2.4** | **As gevolg van die verskil in vraag kan 300 eenhede voorhande nie meer teen hul normale verkoopprys verkoop word nie. ŉ Handelaar in tweedehandse goedere is bereid om dit onder kosprys te neem. Watter advies sou hy die onderneming gee en verskaf die beginsel van GAAP was gebruik moet word?** | |  |
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| **VRAAG 3** | | | | | | |
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| **3.1** | | **3.1.1** | **Bereken die volgende:** | | | |
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|  | |  | 1. **Direkte materiaalkoste** | | | |
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**(b) Direkte arbeidskoste**

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**(c) Vervaardigingsbokoste**

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| **NEETHU VERVAAARDIGERS** | | | | | |
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|  | **3.1.2** | **Produksiekostestaat vir die jaar geëindig 28 Februarie 2009** | | | |
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|  | **3.1.3** | **Is die Is die vervaardigde produk arbeidsintensief of nie? Verskaf  EEN rede vir jou antwoord.** | | |
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| **3.2** | **3.2.1** | **(a) Direkte materiaal koste per eenheid** | | | |
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|  | **3.2.1** | **(b) Fabrieksbokoste per eenheid** | | | |
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|  | **3.2.2** | **Gee ŉ rede vir die verandering in fabrieksbokoste per eenheid  tussen die twee jare.** | | |
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|  | **3.2.3** | **Gee ŉ moontlike rede vir die verskil in die direkte arbeidskoste  per eenheid.** | | |
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|  | **3.2.4** | **Bereken die totale aantal eenhede wat die onderneming moet vervaardig om gelyk te breek (d.w.s. geen wins of verlies maak nie). Gebruik 2009 syfers vir berekenings.** | |
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|  | **3.2.5** | **Maak TWEE aanbevelings van die inligting gegee om die winsgewendheid te verbeter. (Haal syfers aan om jou aanbevelings te staaf).** | | |
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| **VRAAG 4** | | | | | |
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| **4.1** | **Behalwe die huidige 10 verkoopspersoneel gaan Emile Sportwinkels  ook ŉ addisionele verkoopsman vanaf 1 Mei 2009 aanstel, wat ŉ  salaris gelykstaande aan ander sal verdien. Bereken die persentasie salarisverhoging.** | | | | |
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| **4.2** | **Volgens die huurooreenkoms is huur vooruitbetaalbaar vir een maand  en die huur verhoog jaarliks op 1 Mei.** |

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| **4.2.1 Waarom toon die April begroting hierdie verhoging?** | |  |  |
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| **4.2.2 Bereken die persentasie verhoging in huur.** | **Antwoord** |  |  |
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| **4.2.3 Bereken die begrotingsyfer vir Mei 2009.** | **Antwoord** |  |  |
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| **4.3** | **Verduidelik waarom die waardevermindering bedrag van R9 200 per maand nie in die kontantbegroting verskyn nie. Noem TWEE ander  items wat ook nie getoon moet word nie.** |
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| **4.4** | **Lewer kommentaar op die ander (diverse) administratiewe begroting.** | | |
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**4.5 Lewer kommentaar op die advertensie begroting.**

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| **4.6** | **Rente op lening is 15% per jaar betaalbaar aan die einde van die maand.**  **R10 000 sal terug betaal word op die lening op 1 Mei 2009. Wat sal die**  **saldo van die leningsrekening wees na hierdie betaling?** | | | |
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| **4.7** | **Emile Sportwinkel beplan om aanbouings en verbeterings aan die  gebou te maak vir ŉ bedrag van R150 000 in Junie 2009. Maak TWEE aanbevelings met verduidelikings oor hoe hierdie projek gefinansier kan word.** | | |
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| **4.8** | **Aan die einde van Maart 2009 word die werklike syfers met begrote syfers vergelyk en die volgende is gevind. Vergelyk en lewer kommentaar op die volgende kategorieë.** | | |
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| **VRAAG 5** | | | | |
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| **5.1** | **5.1.1** | **Wat is die verskil tussen uitset-BTW en inset-BTW?** | | |
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|  | **5.1.2** | **Bereken die bedrag verskuldig aan die SAID.** | | |
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|  | **5.1.3** | **Tim Endrews koop gereeld goedere van Saki Winkels.  Die eienaar het Tim ŉ spesiale prys van R3 400, BTW ingesluit, aangebied in plaas van die normale prys van  R3 700, op voorwaarde dat hy kontant betaal en nie dokumentasie benodig nie. Tim oorweeg dit en voel dat dit ŉ goeie aanbod is. Adviseer hom of hy die aanbod moet aanvaar of nie. Verduidelik kortliks.** |
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| **5.2** | **5.2.1** | **Verduidelik EEN belangrike verskil tussen EIEU en die geweegdegemiddelde-voorraadwaarderingsstelsel.** | | |
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|  | **5.2.2** | **Bereken die waarde van onverkoopte eenhede op  31 Oktober 2009 deur gebruik te maak van die EIEU-metode.** | | |
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|  | **5.2.3** | **Bereken die koste van verkope deur gebruik te maak van die  EIEU-metode.** | | | |
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|  | **5.2.4** | **Bereken die bruto wins deur gebruik te maak van EIEU-metode.** | | | |
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|  | **5.2.5** | **Bereken die waarde van eindvoorraad deur gebruik te maak van die geweegde-gemiddelde-metode.** | | | |
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|  | **5.2.6** | **Prales is meegedeel dat hy ŉ groter bruto wins sal maak indien hy van die geweegde-gemiddelde-metode gebruik maak om sy voorraad te waardeer. Hy voel egter dat dit geen verskil aan  die algehele winste van die onderneming oor ŉ tydperk sal  maak nie. Stem hy saam? Verduidelik jou antwoord. Jy hoef  geen berekening te doen nie.** | | |
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| **VRAAG 6** |

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| **6.1** | **6.1.1** | **Die versoening van wins voor belasting en kontant uit bedrywighede gegenereer.** | | | |
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| **6.1.2** | **Die bedrag betaal vir inkomstebelasting.** |  |  | |  |
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| **6.1.3** | **Kontantvloei uit finansieringsaktiwiteite.** | |  | |
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| **6.2.1** | **Hoeveel die nuwe aandele verkoop is.** | |  |
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| **6.2** | **6.2.2** | **Totale tussentydse dividende betaal gedurende die jaar geëindig 28 Februarie 2009.** | |  |
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| **6.2.3** | **Die netto batewaarde per aandeel op 28 Februarie 2009.**  **(2008: R3,03)** | |  |
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| **6.2.4** | **Die verdienste per aandeel vir die jaar op 28 Februarie 2009. (2008: 30 sente)** | |  |
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| **6.2.5** | **Lewer kommentaar op die dividendebeleid.** | |  |
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| **6.2.6** | **Die opbrengs op gemiddelde aandeelhouersbelang vir die jaar geëindig 28 Februarie 2009. (2008: 8%)** | |  |
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| **6.2.7** | **Die skuld/aandeelhouersbelang verhouding op 28 Februarie 2009. (2008: 0,15:1)** | |  |
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| **6.2.8** | **Die opbrengs op gemiddelde kapitaal aangewend vir die jaar geëindig 28 Februarie 2009. (2008: 10,5%)** | |  |
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| **6.3** | **6.3.1** | **Advies aan aandeelhouer.** | | |
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| **6.3.2** | **Kommentaar oor besluit om lening te verhoog** | |  |
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| **6.4** | **Waarom is dit noodsaaklik dat ouditeurs hul mening moet lig in ooreenstemming met Internasionale Finansiële Verslagsdoeningstandaarde?** | | |
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| **6.5** | **Kan ouditeure ŉ versekering gee dat hul verslag akkuraat en korrek is? Verduidelik.** | | |
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| **79** |

**TOTAAL: 300**