****

Province of the

**EASTERN CAPE**

EDUCATION

**NASIONALE**

**SENIOR SERTIFIKAAT**

**GRAAD 11**

**NOVEMBER 2010**

|  |
| --- |
| **REKENINGKUNDE**  **SPESIALE ANTWOORDEBOEK** |

**PUNTE: 300**

**TYD: 3 uur**

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| Hierdie antwoordeboek bestaan uit 15 bladsye. |

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| **VRAAG** | **MAKS. PUNTE** | **PUNTE**  **BEHAAL** | **MODERERING** |
| **1** | **32** |  |  |
| **2** | **90** |  |  |
| **3** | **45** |  |  |
| **4** | **40** |  |  |
| **5** | **43** |  |  |
| **6** | **50** |  |  |
| **TOTAAL** | **300** |  |  |

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| **VRAAG 1** |  |

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| **BANKVERSOENING** |  |

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| 1.1. | Bereken die Banksaldo wat in die Algemene Grootboek sal verskyn.  *(Toon alle berekeninge.)* |  |
|  | |  | | --- | |  | | |  | | --- | |  | | **16** | |
|  |  |  |
| 1.2. | **BANKVERSOENINGSTAAT SOOS OP 31 JULIE 2010** |  |
|  | |  |  | | --- | --- | | **DEBIET** | **KREDIET** | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | | |  | | --- | |  | | **8** | |
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| 1.3. | Gee TWEE voorbeelde van aftrekkings op die bankstaat wat bankkoste uitmaak. | |  | | --- | |  | | **2** | |
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| 1.4. | Verduidelik aan die nuwe kassier waarom jy aandring dat daar elke maand ŉ bankversoeningstaat gedoen moet word. *(Drie redes)* | |  | | --- | |  | | **6** | |
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| **VRAAG 2** |  |

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| **VENNOOTSKAPPE** |  |

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| 2.1.1. | ALGEMENE GROOTBOEK VAN LUMKA HANDELAARS  **BATEVERKOPEREKENING(N12)**   |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  | | |  | | --- | |  | | **7** | |
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| 2.1.2. | **LUMKA HANDELAARS**  **INKOMSTESTAAT VIR DIE JAAR EINDIGENDE 28 FEBRUARIE 2010**   |  |  |  | | --- | --- | --- | | Verkope |  |  | | Koste van Verkope |  |  | | **BRUTO WINS** |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | | |  | | --- | |  | | **36** | |
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| **2.2** | **Balansstaat begrippe** |  |
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| 2.2.1 | Noem TWEE voordele van ŉ vennootskap as ŉ eienaarsvorm. | |  | | --- | |  | | **4** | |
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| 2.2.2 | **KAPITAAL**   |  |  |  |  | | --- | --- | --- | --- | |  | **APPLE** | **BANANA** | **TOTAAL** | |  | **150 000** | **200 000** |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | | |  | | --- | |  | | **6** | |
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|  | **PRIVAATREKENINGE/LOPENDE REKENINGE**   |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | |  | **APPLE** | | **BANANA** | | **TOTAAL** | | |  | **70 992** |  |  |  |  |  | |  |  |  |  |  |  |  | |  |  |  |  |  |  |  | |  |  |  |  |  |  |  | |  |  |  |  |  |  |  | |  |  |  |  |  |  |  | |  |  |  |  |  |  |  | |  |  |  |  |  |  |  | |  |  |  |  |  |  |  | | |  | | --- | |  | | **22** | |
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| 2.2.3 | Wat is die totale bedrag wat Apple verdien het? | |  | | --- | |  | | **2** | |
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| 2.2.4 | Bereken die persentasie opbrengs op Apple se ekwiteit. | |  | | --- | |  | | **5** | |
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| 2.2.5 | Kan Apple tevrede wees met haar verdienste? Watter kriteria of finansiële aanwysers kan gebruik word om haar vermoede te regverdig? | |  | | --- | |  | | **2** | |
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| 2.2.6 | Lewer kommentaar op die finansiële risiko(hefboomeffek) van die besigheid. Gebruik ŉ geskikte verhouding om jou antwoord te motiveer.  Die hefboomverhouding vir die vorige jaar was **0,8:1**. | |  | | --- | |  | | **6** | |
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|  | |  | | --- | |  | | **90** | |  |

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| **VRAAG 3** |  |

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| **NIE-WINSGEWENDE ORGANISASIES (KLUBS)** |  |

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| 3.1.1. | ALGEMENE GROOTBOEK VAN BRAELYNN TENNISKLUB  **LEDEGELDREKENING (N2)**   |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  | | |  | | --- | |  | | **18** | |
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| 3.1.2. | Die tesourier is nie tevrede met die manier hoedat die invordering van ledegeld bestuur word nie. Gee TWEE redes waarom jy dink dat sy so daaroor voel. | |  | | --- | |  | | **4** | |
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| 3.1.3. | Beveel TWEE maniere aan hoedat dié situasie verbeter kan word. | |  | | --- | |  | | **2** | |
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| 3.1.4 | Die tesourier was nie seker oor die totale kontantbedrag wat op die aankope van Verversings spandeer is nie. Jy word gevra om haar te help om die bedrag te bepaal.  *(Berekeninge moet getoon word om deelpunte te verdien.)* | |  | | --- | |  | | **8** | |
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| 3.1.5 | Die Voorsitter is van mening dat daar meer geld behoort gemaak te word met die verkoop van verversings. Hy is nie gelukkig dat die kiosk bestuurder alleen verantwoordelik is vir die kontrole oor verversings nie. Stel TWEE maniere voor hoedat hy interne kontrole oor dié funksie kan verbeter. | |  | | --- | |  | | **4** | |
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| 3.2 | Voltooi deur slegs bedrae in die geskikte kolomme in te vul. |  |
|  | |  |  |  |  |  | | --- | --- | --- | --- | --- | | NO. | **ONTVANGSTES EN BETALINGS** | | **INKOMSTE EN UITGAWES** | | | **ONTVANGSTES** | **BETALINGS** | **INKOMSTE** | **UITGAWES** | | Vb. | **R180** |  | **R120** |  | |  |  |  |  |  | |  |  |  |  |  | |  |  |  |  |  | |  |  |  |  |  | |  |  |  |  |  | | |  | | --- | |  | | **9** | |
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| **VRAAG 4** |  |

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| **VERVAARDIGINGSBEDRYWE/ONDERNEMINGS** |  |

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| 4.1. | Bereken die totale oorhoofse- fabrieksbokoste(oorhoofse) vir die jaar  (*Alle berekeninge moet in hakies getoon word.*)   |  |  | | --- | --- | |  |  | |  |  | |  |  | |  |  | |  |  | |  |  | |  |  | |  |  | |  |  | | |  | | --- | |  | | **15** | |
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| 4.2.1 | ALGEMENE GROOTBOEK VAN ONTHEGO VERVAARDIGING  **GRONDSTOFREKENING**   |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  | | |  | | --- | |  | | **8** | |
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| 4.2.2 | **GOEDERE-IN-BEWERKING REKENING**   |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  | | |  | | --- | |  | | **8** | |

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| 4.3.1. | Bereken die aantal sakke wat geproduseer moes word om gelyk te breek. | |  | | --- | |  | | **7** | |
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| 4.3.2. | Deur van bg. antwoord gebruik te maak, lewer kommentaar op die produksievlak wat bereik is. | |  | | --- | |  | | **2** | |
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| **VRAAG 5** |  |

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| **BEGROTINGS** |  |

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| 5.1 | **DEBITEURE-INVORDERINGSKEDULE**   |  |  |  |  |  | | --- | --- | --- | --- | --- | | **MAANDE** | **KREDIETVERKOPE** |  | **JUNIE** | **JULIE** | | Maart |  |  |  |  | | April |  |  |  |  | | Mei |  |  |  |  | | Junie |  |  |  |  | | Julie |  |  |  |  | | TOTAAL WAT PER MAAND GEKOLLEKTEER MOET WORD | | |  |  | | |  | | --- | |  | | **10** | |
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| 5.2 | **KONTANTBEGROTING VAN CASSINGA HANDELAARS**  **BEGROTINGSTYDPERK: JUNIE 2010 TOT JULIE 2010**   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Kontantontvangstes:** | | **JUNIE** | | **JULIE** | | | *Kontantverkope* | | **51 000** |  |  |  | |  | |  |  |  |  | |  | |  |  |  |  | |  | |  |  |  |  | |  | |  |  |  |  | |  | |  |  |  |  | | **TOTALE ONTVANGSTES** | |  |  |  |  | | **Kontantbetalings:** | |  |  |  |  | | *Kontantaankope* | | **30 000** |  |  |  | |  | |  |  |  |  | |  | |  |  |  |  | |  | |  |  |  |  | |  | |  |  |  |  | |  | |  |  |  |  | |  | |  |  |  |  | | **TOTALE BETALINGS** |  |  |  |  |  | | **Kontantoorskot (Tekort)** | |  |  |  |  | | **BANK (Beginsaldo)** | |  |  |  |  | | **BANK (Eindsaldo)** | |  |  |  |  | | |  | | --- | |  | | **26** | |

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| 5.3.1 | Die eienaar is van mening dat die debiteure nie goed bestuur word nie.  Gee EEN rede, deur van die gegewe inligting gebruik te maak, om sy mening te staaf. | |  | | --- | |  | | **2** | |
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| 5.3.2 | Stel EEN manier voor hoedat die besigheid die situasie kan verbeter. | |  | | --- | |  | | **2** | |
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| 5.4 | Kan dit geregverdig word dat die eienaar sy kapitaalbydrae met R50 000 verlaag? Motiveer jou antwoord. | |  | | --- | |  | | **3** | |
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| **43** |

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| **VRAAG 6** |  |

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| **VOORRAADSTELSELS en VASTE BATES** |  |

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| 6.1.1 | Ontleed die volgende transaksies. Dui ŉ *(+) en/of ŉ (-) en die bedrag onder B, E en L aan.* |  |
|  | |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | NO | ALGEMENE GROOTBOEK | | BATES | EIENAARSBELANG | LASTE | | REKENING GEDEBITEER | REKENING GEKREDITEER | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | | |  | | --- | |  | | **24** | |
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| 6.1.2.1 | Wat is die verskil tussen die periodieke en deurlopende voorraadstelsels? *(Twee verskille)* | |  | | --- | |  | | **4** | |
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| 6.1.2.2 | Die volgende rekening verskyn in die Algemene Grootboek.  Voltooi die geskikte besonderhede en bedrae in die tabel **A** tot **D.**   |  |  | | --- | --- | | **A** |  | | **B** |  | | **C** |  | | **D** |  | | |  | | --- | |  | | **5** | |

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| .2.1 | **VASTE BATE NOTA:** | |  |
|  | |  |  | | --- | --- | |  | **MOTORVOERTUIE** | | Kosprys (1 Maart 2009) | **120 000** | | Opgehoopte waardevermindering (1 Maart 2009) | **(72 600)** | | **DRAWAARDE (1 Maart 2009)** | **47 400** | | **Bewegings:** |  | |  |  | |  |  | | Waardevermindering |  | | **DRAWAARDE (28 Februarie 2010)** |  | | Kosprys (28 Februarie 2010) | **170 000** | |  |  | | | |  | | --- | |  | | **9** | |
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| 6.2.2 | Jy is aangestel as die Interne Ouditeur van die besigheid.  Beskryf kortliks die funksie van die Interne Ouditeur. *(Twee punte).* | | |  | | --- | |  | | **4** | |
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| 6.2.3. | Die eienaar is van mening dat daar ŉ gebrek aan effektiewe kontrole oor die voertuie is en vermoed dat sekere voertuie misbruik word. In die evaluering van die beheer oor die bates, watter interne kontrole maatreëls sal jy ondersoek? *(Twee punte)* | | |  | | --- | |  | | **4** | |
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|  | |  | | --- | |  | | **50** | |  | |
|  | **TOTAAL: 300** | | |