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| **Naam:** | | | |
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| **NASIONALE**  **SENIOR SERTIFIKAAT** | | | |
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|  | | **GRAAD 12** |  |
|  | | | |
| **JUNIE 2019** | | | |
|  | | | |
| **REKENINGKUNDE**  **ANTWOORDEBOEK** | | | |
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| |  |  |  |  | | --- | --- | --- | --- | | **VRAAG** | **MAKSIMUM PUNTE** | **PUNTE BEHAAL** | **GEMODEREERDE PUNT** | | **1** | **40** |  |  | | **2** | **45** |  |  | | **3** | **50** |  |  | | **4** | **70** |  |  | | **5** | **55** |  |  | | **6** | **40** |  |  | |  | **300** |  |  | | | | |
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|  | Hierdie antwoordeboek bestaan uit 14 bladsye. | |  |

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| **VRAAG 1** | | |  |
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| 1.1 |  | |  |
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| 1.2 | 1.2.1 | **Bereken die waarde van die eindvoorraad op 30 April 2019.** |  |
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|  | 1.2.2 | **Koste van verkope** |  |
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|  |  | **Bruto wins %** |  |
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|  |  | **Voorraadhoudingstydperk vir 2019** |  |
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|  | 1.2.3 | **Lewer kommentaar op die voorraadhoudingstydperk vir 2019. Haal syfers aan.**  **(Die voorraadhoudingstydperk vir 2018 was 182 dae.)** |  |
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|  |  | |  | | --- | |  | | |  | | --- | |  | | **4** | |
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|  | 1.2.4 | **Ten einde te verbeter op die verlies van voorraad (20 reistasse) die vorige jaar, het die eienaar strenger kontrolemaatreëls oor voorraad ingestel. Lewer kommentaar oor of dit suksesvol was. Toon berekeninge.** |  |
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| **V1:**  **TOTALE PUNTE** | **40** |  |

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| **VRAAG 2** | | | |  |
|  |  |  | |  |
|  | 2.1.1 | **Bereken die korrekte saldo van die Bankrekening op**  **31 Januarie 2019.** | |  |
|  |  |  | |  |
|  | |  | |  | | --- | |  | | **15** | | |
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|  |  |  | |  |
|  | 2.1.2 | **Stel die Bankversoeningstaat soos op 31 Januarie 2019 op.** | |  |
|  |  |  | |  |
|  |  | |  |  |  |  | | --- | --- | --- | --- | | **Bankversoeningstaat op 31 Januarie 2019** | | | | |  | | **Debiet** | **Krediet** | |  | |  |  | |  | |  |  | |  | |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  | |  |  | |  | |  |  | |  | |  |  | | | |  | | --- | |  | | **11** | |

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|  | 2.1.3 | **ŉ Interne ondersoek het aan die lig gebring dat konttantdeposito’s nie onmiddellik gedoen word nie. Haal TWEE voorbeelde aan en verduidelk wat tot die bevinding gelei het.** |  |
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|  | 2.1.4 | **Gee TWEE interne beheermaatreëls wat die besigheid kan gebruik om te voorkom dat dit weer gebeur.** |  |
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| 2.2 | **Gerekonsilieerde Debiteurelys op 31 Maart 2019:** | |  |
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|  | |  |  |  | | --- | --- | --- | | **H James** | **1 200** |  | | **A Dyantyi** | **1 900** |  | | **E Rasmeni** | **2 160** |  | | **H Jameson** | **1 500** |  | | **Totaal van korrekte debiteurelys** | |  | | | |  | | --- | |  | | **11** | |
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| **V2:**  **TOTALE PUNTE** | **45** |  |

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| **VRAAG 3** | | | | |
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| **INKOMSTESTAAT VIR DIE JAAR GEËINDIG 30 APRIL 2019** | | | |  |
|  | | | |  |
| **Verkope** | |  |  |  |
| **Koste van Verkope** | |  |  |  |
| **Brutowins** | |  |  | |  | | --- | |  | | **50** | |
| **Ander bedryfsinkomste** | |  |  |
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| **Bruto bedryfsinkomste** | |  |  |
| **Bedryfsuitgawes** | |  |  |
| **Herstelwerk en onderhoud** | | **150 720** | |
| **Bankkoste** | | **33 600** | |
| **Diverse uitgawes** | | **107 670** | |
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| **Bedryfswins** | |  |  |
|  | | **102 820** | |
| **Wins voor rente-uitgawe** | |  |  |
| **Rente-uitgawe** | |  |  |
| **Wins voor belasting** | |  |  |
| **Inkomstebelasting** | |  |  |
| **Netto wins vir die jaar** | |  |  |

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| **V3:**  **TOTALE PUNTE** | **50** |  |

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| **VRAAG 4** | | | | | | | | | | | |
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| 4.1 | | 4.1.1 | | | | | | |  | | |
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|  | | **UITGEREIKTE AANDELEKAPITAAL** | | | | | | |  | | |
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|  | | |  |  |  |  |  | | --- | --- | --- | --- | --- | |  |  | **Gewone aandele reeds uitgereik op 1 Maart 2018** | **5 200 000** | | |  |  |  |  |  | |  |  |  |  |  | |  |  | **Gewone aandele reeds uitgereik op 28 Februarie 2019** |  |  | | | | | | | | |  | | --- | |  | | **9** | | | |
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|  | | **BEHOUE INKOMSTE** | | | | | | |  | | |
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|  | | **Saldo op 1 Maart 2018** | | |  | |  | |  | | |
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|  | | **Gewone aandele-dividende** | | |  | |  | |  | | |
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|  | | **Saldo op 28 Februarie 2019** | | | **531 050** | | | |  | | |
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|  | **HANDELS-EN-ANDER-ONTVANGBARES** | | | | | | |  | | |
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|  | 4.1.2 | |  |  |  |  | |
|  | **RADABA BEPERK** | | | | |  | |
|  | **STAAT VAN FINANSIËLE POSISIE (BALANSSTAAT)** | | | | |  | |
|  | **28 FEBRUARIE 2019** | | | | |  | |
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|  | **BATES** | | | | |  | |
|  | **Niebedryfsbates** | | |  |  |  | |
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|  | **Bedryfsbates** | | |  | |  | |
|  |  | **Voorrade** | |  |  |  | |
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|  | **TOTALE BATES** | | |  |  |  | |
|  |  |  | |  |  |  | |
|  | **EKWITEIT EN LASTE** | | | |  |  | |
|  | **Aandeelhouersbelang** | | |  |  |  | |
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|  | **Niebedryfslaste** | | |  |  |  | |
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|  | **Bedryfslaste** | | |  |  |  | |
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|  | **TOTALE EKWITEIT EN LASTE** | | |  |  |  |  | |
| **26** | |

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|  | 4.2.1 | **Die maatskappy het addisionele aandele teen R9 uitgereik. In jou opinie, dink jy die bestaande aandeelhouers behoort gelukkig te wees met die uitreikingsprys? Haal EEN finansiële aanwyser met werklike syfers/persentasie/verhouding aan om jou mening te staaf.** |  | |
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|  | 4.2.2 | **Die direkteure is van mening dat die aandeelhouers tevrede behoort te wees met hoe die maatskappy gevaar het. Verduidelik en haal TWEE finansiële aanwysers aan met werklike syfers/verhoudings/persentasies om hul mening te staaf.** | | |  | |
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|  | 4.2.3 | **Die direkteure het besluit om die lening gedurende die huidige jaar te verhoog. Haal TWEE finansiële aanwysers (werklike syfers/verhoudings/persentasies) aan wat verband hou met hulle besluit. Verduidelik waarom dit ŉ goeie besluit was, of nie.** | | |  | |
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| **V4:**  **TOTALE PUNTE** | **70** |  |

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| **VRAAG 5** | | | | | | | |
|  |  | | | | |  | |
| 5.1.1 | **KONTANT DEUR BEDRYWIGHEDE VOORTGEBRING** | | | | |  | |
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|  | **Veranderinge in bedryfskapitaal** | | |  |  |  | |
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|  |  |  | |  | | **19** |
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| 5.1.2 | **KONTANTVLOEISTAAT OP 30 JUNIE 2018** | | |  |  | | |
|  |  |  | |  |  |  | |
|  | **KONTANT UIT BEDRYFSAKTIWITEITE** | | |  |  |  | |
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|  | **KONTANT UIT BELEGGINGSAKTIWITEITE** | | |  |  |  | |
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|  | **KONTANT UIT FINANSIËRINGSAKTIWITEITE** | | |  |  |  | |
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|  | **NETTO VERANDERING IN KONTANT EN KONTANTEKWIVALENTE** | | |  |  |  | |
|  | **KONTANT EN KONTANTEKWIVALENTE − BEGIN** | | | **(12 800)** |  |  | |
|  | **KONTANT EN KONTANTEKWIVALENTE − EINDE** | | |  |  |  |  | |
| **23** | |

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| 5.2 | **OUDITEURSVERSLAG** | |  | |
|  |  | |  | |
|  | 5.2.1 | **Watter tipe verslag het VOVO Bpk. ontvang? Verduidelik.** |  | |
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|  | 5.2.2 | **Die Maatskappywet vereis dat publieke maatskappye geouditeer word. Gee ŉ rede hiervoor.** |  | |
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|  | 5.2.3 | **Verduidelik EEN belangrike gevolg vir Makaya&Ntini indien hulle nalatig is in die uitvoering van hul pligte.** |  | |
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|  | 5.2.4 | **Noem EEN ander party, buiten die aandeelhouers, wat belangstel in hierdie ouditmening en gee ŉ rede vir hul belangstelling.** |  | |
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|  | 5.2.5 | **Dui kortliks aan hoe hierdie ouditverslag moontlik die aandele van VOVO Bpk. op die Johannesburgse Effektebeurs (JSE) sal beïnvloed. Noem TWEE punte.** |  | |
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| **V5:**  **TOTALE PUNTE** | **55** |  |

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| **VRAAG 6** | | | | | | | | | | | | |  | | | | | | |
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| 6.1 | | **VASTE BATES** | | | | | | | | | | | | | | |  | | |
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|  | | 6.1.1 | | | | | **Bereken die ontbrekende bedrae soos voorgestel deur A tot E in die onvolledige vastebate-nota.** | | | | | | | | | |  | | |
|  | |  | | | | |  | | | | | | | | | |  | | |
| A | |  | | | | | | | | | | | |  |  | |  | | |
| B | |  | | | | | | | | | | | |  |  | |  | | |
| C | |  | | | | | | | | | | | |  |  | |  | | |
| D | |  | | | | | | | | | | | |  |  | |  | | |
| E | |  | | | | | | | | | | | |  |  | | |  | | --- | |  | | **7** | | | |
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|  | | 6.1.2 | | | | | **Stel die Bateverkoperekening op vir die kantoormeubels wat verkoop is.** | | | | | | | | | |  | | |
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|  | |  | | | | | **BATEVERKOPE** | | | | | | | | | |  | | |
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|  | | 6.1.3 | | | | | **Lewer kommentaar op die verkoop van grond aan die eggenoot van die (‘husband’) HUB. Sien inligting B.** | | | | | | | | | | | |  | | |
|  | |  | | | | |  | | | | | | | | | | | |  | | |
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| 6.2 | **BTW** | |  | | |
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|  | **Bereken die bedrag BTW betaalbaar aan/ontvangbaar is van die SAID op 28 Februarie 2019. Dui aan of die bedrag betaalbaar of ontvangbaar is.** | |  | | |
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| **13** |
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| 6.3 | **BTW EN ETIEK** | |  | | |
|  |  |  |  | | |
|  | 6.3.1 | **Waarom behoort Ranti Handelaars ŉ bewys van verkope te lewer?** |  | | |
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|  | 6.3.2 | **Hoe sal dit die BTW-opgawes van Rantsi Handelaars beïnvloed?** |  | |
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|  | 6.3.3 | **Adviseer Rantsi Handelaars van die implikasies indien hy tot hierdie versoek instem. Noem TWEE punte.** | |  | |
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| **V6:**  **TOTALE PUNTE** | **40** |  |

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|  | **TOTAAL:** | **300** |