

STICKER

NOMORO YA SETSI

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NOMORO YA TLHAHLOBO

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**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.



Difupergweng tsa pampiri ena di se sebediswe ntle ho tumello

Phetla

**POTSO YA 1**

1.1

1.1.1	
1.1.2	
1.1.3	

3

1.2.1

<b>Bala ditjeho tse tobileng tsa matheriale.</b>	
<b>Ditshebetso</b>	<b>Karabo</b>

4

1.2.2

<b>SETATEMENTE SA DITJEHO TSA TLHAHISO TSA SELEMO SE FEDILENG KA LA 29 HLAKOLA 2020</b>	
<b>Ditjeho tse tobileng tsa matheriale</b>	
<b>Ditjeho tsa mantlha</b>	
<b>Paloyohle ya ditjeho tsa ho etsa thepa</b>	
<b>Mosebetsi o tswelang pele (1 Tlhakubele 2019)</b>	<b>53 500</b>
<b>Paloyohle ya ditjeho tsa tlhahiso ya thepa e phethilweng</b>	

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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





**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.	

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**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		

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**2.1.3**

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

Ditshebetso	Karabo

4

**Lebisa tlhahisoleseding ya A. Hlwya 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.**

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4

<b>MATSHWAO KAOFELA</b>
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**POTSO YA 3**

<b>3.1</b>	<b>Bala boleng ba setoko se kwalang o sebedisa mokgwa wa FIFO.</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; display: flex; align-items: center; justify-content: center; margin: 0 auto;">5</div>
	<b>Ditshebetso</b>	<b>Karabo</b>	
<b>3.2.1</b>	<b>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.</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; display: flex; align-items: center; justify-content: center; margin: 0 auto;">3</div>
	<b>Ditshebetso</b>	<b>Karabo</b>	
<b>3.2.2</b>	<b>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.</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; display: flex; align-items: center; justify-content: center; margin: 0 auto;">4</div>
	<b>Ditshebetso</b>	<b>Karabo</b>	



3.3

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

<b>Ditshebetso</b>	<b>Karabo</b>

5

**Hlalosa kgahlamelo eo sena e ka bang le sona porofiting yohle. Qotsa manane.**

2

**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.**

4

**MATSHWAO  
KAOFELA**

30



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

	<b>Tse rekilweng ka mokitlane</b>	<b>Tshitwe 2020 R</b>	<b>Pherekong 2021 R</b>	<b>Tlhakubele 2021 R</b>	
Tshitwe		<b>198 000</b>	<b>132 000</b>		
Pherekong			<b>144 000</b>		
Tlhakubele					
					<b>7</b>

**4.2**

<b>Bala nyollelo ya % e lebelletsweng ditjehong tsa tshireletso ho tloha ka la 1 Hlakola 2021.</b>	
<b>Ditshebetso</b>	<b>Karabo</b>
<b>Bala % ya komeshene e lefuweng barekisi ka Hlakola 2021.</b>	
<b>Ditshebetso</b>	<b>Karabo</b>
<b>Bala ditekanyetso tsa metsi le motlakase tsa Tshitwe 2020.</b>	
<b>Ditshebetso</b>	<b>Karabo</b>
<b>Bala tjhelete ya tefo ya tjhelete ya kadimo e tla lefuwa ka la 31 Tshitwe 2020.</b>	
<b>Ditshebetso</b>	<b>Karabo</b>

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**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.**

**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

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

<b>Ntle le ho rekisa kapa ho sebedisa sepalangwang, bolela menyetla e MMEDI ya kgetho ka nngwe.</b>	
<b>Menyetla e MMEDI ya Kgetho ya X (reka sepalangwang):</b>	
<b>MONYETLA WA 1</b>	
<b>MONYETLA WA 2</b>	
<b>Menyetla e MMEDI ya of Kgetho ya Y (ho hira sepalangwang ):</b>	
<b>MONYETLA WA 1</b>	
<b>MONYETLA WA 2</b>	

<b>4</b>

<b>MATSHWAO KAOFELA</b>
<b>35</b>

**MATSHWAO KAOFELA: 150**