



LEBITSO:

**NATIONAL
SENIOR CERTIFICATE**

KEREITI 12

LOETSE 2026

**ACCOUNTING P2
BUKA YA DIKARABO**

POTSO	MATSWAO A HODIMO	MATSWAO A FUMANWENG	MATSWAO A HLAHLUBUWENG
1	45		
2	30		
3	40		
4	35		
	150		

Buka ena ya dikarabo e na le maqephe a 10.

POTSO 1

1.1	1.1.1		
	1.1.2		
	1.1.3		3

1.2	Phapano dipakeng tsa <i>VAT-exempt</i> le <i>zero-rated</i> items South Africa. Kenya mohlala o le mong.		
	<i>VAT-exempt</i> items	<i>Zero-rated</i> items	
			4

1.3 VAT

MOHLALA	760 x 15%	+ 114
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Balance payable to SARS				+ 1 260
1.3.1				
1.3.2				
1.3.3				
1.3.4				
Payable			Receivable	
				9

1.4 CONTIKI COFFEE

COFFEE MACHINES

1.4.1 Khaltjhuleitha velu ya closing stock ka di 28 February 2026 ya Conti ACE machines, o sebedisa specific identification method.

DITSHEBETSO	KARABO

3

1.4.2 Monga kgwebo o bile le kgahleho ho cheaper Chinese small business coffee machine.
Ke efeng keletso o ka mo fang yona mabapi le ho tjhentjha supplier?
Fana ka dintlha tse PEDI.

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COFFEE BEANS

1.4.3 Khaltjhuleitha velu ya closing stock ka 28 February 2026. Sebedisa FIFO method.

DITSHEBETSO	KARABO

5

1.4.4 Khaltjhuleitha cost of sales ya coffee beans.

DITSHEBETSO	KARABO

5

Khaltjhuleitha ho tla nka matsatsi a makaye ho rekisa closing stock ya coffee beans.

DITSHEBETSO	KARABO

3

- 1.4.5 Monga kgwebo o nkela hloko ho tjhentjha methote wa ho valuweitha coffee beans. Khaltjhuleutha velu ya closing stock o sebedisa weighted-average method.**

DITSHEBETSO	KARABO

9

MATSHWAO OHLE
45

POTSO 2

LIZZY'S FLOWERS

2.1 Hobaneng ho lokelehile ho ka bapisa Debtors' Control account le Debtors' List pele o ka romela di akhaonto? Fana ka mabaka a MABEDI.

4

2.2

	DEBTORS' CONTROL	DEBTORS' LIST
BALANCES	90 200	89 200
(i)		
(ii)		
(iii)		
(iv)		
(v)		
BALANCES		

10

2.3

Karoo Guest House: Age Analysis				
	90 DAYS	60 DAYS	30 DAYS	CURRENT
DITSHEBETSO				
KARABO				

8

2.4.1

Jwalo ka internal auditor, fana ka dintlha tse PEDI tseo o ka di etsang ho lokisa bothata bo entsweng ke mmoloki wa dibuka.

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2.4.2

Ntle le ya di duties, hlalosa control measures tse PEDI tse ka etswang hang hang ho ntlafatsa financial control ya di debtors .

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MATSHWAO OHLE

30

POTSO 3**3.1**

3.1.1	
3.1.2	
3.1.3	

3

3.2 UNIQUE SOCKS**3.2.1**

Khaltjhuleitha direct material cost.	
DITSHEBETSO	KARABO

5

3.2.2

Khaltjhuleitha direct labour cost.	
DITSHEBETSO	KARABO

6

3.2.3

Factory overhead cost	

13

3.3 LILA'S CATERING

3.3.1 Dethamaena 2026 level ya safety (units above break-even point) ya tramezzini's.

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3.3.2 Khaltjhuleitha number ya di extra tramezzini's a tlamehang ho di projusa hore a fumane additional R10 450 profit.

DITSHEBETSO	KARABO

3

3.3.3 Ka ho bapisa profit e entsweng, bontsha hore ke efe product e sa kang ya etsa hantle ka lebaka la competitor ena e ntjha. Ha ho manane a hlokwang.

Hlalosa hore na <i>economies of scale</i> e bolelang o be o qolle manane theibolong ho bontsha kutlwisiso ya hao.

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3.3.4 Ela hloka jwalo ka ha inflation rate e ne e le 5% ka 2026, identifaya e le nngwe individual unit cost ya di products ka ngwe tse nehanang ka kgwao.

PIES	FATCAKES

4

MATSWAO OHLE

40

POTSO 4

4.1

4.1.1		
4.1.2		
4.1.3		6

4.2 **BILTONG STOP (PTY) LTD**

4.2.1

Creditors' Payment Schedule					
MONTH	CREDIT PURCHASES	SEPT.	OCT.	NOV.	
July	5 600 000	560 000			
August	5 430 000	4 170 240	543 000		
September	4 980 000	498 000	3 824 640		
October	5 200 000		520 000		
November					
		5 228 240	4 887 640		8

4.2.2

ITEM	STATEMENT OF COMPREHENSIVE INCOME	CASH BUDGET			
	Three months ending 30 November 2026	SEPT. 26	OCT. 26	NOV. 26	
Sales					
Cost of sales	16 004 000				
Payments to creditors					
Income Tax					
Shares issued					
Dividends					
Vehicle					
Depreciation					15

4.2.3

Hlalosa hore na Managing Director (MD) ya company e tla reng ho Chief Financial Officer (CFO) mabapi le taolo ka nngwe ya item Nakong ya August 2026:

Packaging	
Delivery fees and vehicle repairs	
Audit fees	

6

MATSHWAO OHLE
35

MATSHWAO OHLE: 150