|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Province of the  EASTERN CAPE  EDUCATION  **DIRECTORATE SENIOR CURRICULUM MANAGEMENT (SEN-FET)**  **TUIS-ONDERIG SELFSTUDIE**  **NASIENRIGLYN**   |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **VAK** | REKENINGKUNDE | **GRAAD** | 11 | **DATUM** |  | | | | | **ONDERWERP** | Vennootskappe: Finansiële state -  Balansstaat en Notas vir Eienaarsbelang | | | | **Kwartaal** | 2 | **Week** | 2 | |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **WERKBLAD 1** | | | | | | | |  | |
|  |  | | | | | | |  | |
| **GRAAD** | | 11 | **KWARTAAL** | 2 | **WEEK** | 2 | |  | |
|  |  | | | | | | |  | |
|  |  | | | | | | |  | |
| **AKTIWITEIT 1** | | | | | | | |  | |
|  | | | | | | | |  | |
| **NOTAS TOT DIE FINANSIËLE STATE** | | | | | | | |  | |
|  | | | | | | | |  | |
| **1.1** | | | | | | | |  | |
|  | **KAPITAALREKENINGE** | | | | | **JONES** | **APRIL** | **TOTAAL** |  |
| **Saldo aan die begin van jaar** | | | | | 160 000 | **130 000** | 290 000 |
| **Addisionele bydrae** | | | | |  | **20 000** | 20 000 |
| **Kapitaalonttrekkings** | | | | | (10 000) |  | (10 000) |
| **Saldo aan die einde van die jaar** | | | | | 150 000 | **150 000** | 300 000 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **PRIVAATREKENINGE** | **JONES** | **APRIL** | **TOTAAL** |  |
| **Wins soos per Inkomstestaat** | **104 000** | 101 600 | 205 600 |
| **Vennote se salarisse** | **70 000** | 80 400 | 150 400 |
| **Bonusse aan vennote** | **10 400** |  | 10 400 |
| **Rente op kapitaal** | **20 500** | 17 300 | 37 800 |
| **Primêre verdeling van wins** | **100 900** | 97 700 | 198 600 |
| **Finale verdeling van wins** | **3 100** | 3 900 | 7 000 |
| **Ontrekkings gedurende die jaar** | **(95 900)** | (117 700) | 213 600 |
| **Behoue inkomste vir die jaar** | **8 100** | (16 100) | (8 000) |
| **Saldo aan die begin van jaar** | **(3 500)** | 10 100 | 6 600 |
| **Saldo aan die einde van die jaar** | **4 600** | (6 000) | (1 400) |

|  |  |  |
| --- | --- | --- |
| **LET WEL:** | |  |
|  |  |  |
| **1.** | Die netto wins volgens die inkomstestaat word bereken deur die volgende op te tel:   * Primêre verdeling van wins + Finale verdeling van wins OF * Primêre verdeling van wins + Finale verdeling van verlies |  |
|  |  |  |
| **2.** | Primêre verdeling van wins word soos volg bereken:   * Salarisse aan vennote + rente op kapitaal + bonusse aan vennote |  |
|  |  |  |
| **3.** | 'n Finale verdeling van verlies word tussen hakies getoon. |  |
|  |  |  |
| **4.** | Die Behoue ​​Inkomste vir die jaar word soos volg bereken:   * Netto wins volgens inkomstestaat minus Onttrekkings vir die jaar |  |
|  |  |  |
| **5.** | * Die saldo's van die privaatrekening-nota moet soos volg getoon word: * Kredietsaldo: positiewe bedrag * Debietsaldo: negatiewe bedrag ([tussen hakies) |  |
|  |  |  |
| **6.** | Die saldo's aan die einde van die finansiële jaar word soos volg bepaal:  Behoue ​​inkomste vir die jaar + Saldo's aan die begin van die finansiële jaar. |  |
|  |  |  |
|  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **1.2** | |  | | | | | | | | | |  |
| **KAPITAAL: APRIL** | | | | | | | | | | | | |
|  | | | | |  | | | Saldo a/b | | 130 000 | | |
|  | | | | |  | | | Bank | | 20 000 | | |
|  | | | | |  | | |  | | 150 000 | | |
|  | | | | |  | | |  | |  | | |
| **PRIVAATREKENING: JONES** | | | | | | | | | | | | |
| Saldo a/b | | | | | 3 500 | | | Salaris: Jones | | 70 000 | | |
| Ontrekkings: Jones | | | | | 95 900 | | | Bonusse aan vennote | | 10 400 | | |
| Saldo o/b | | | | | 4 600 | | | Rente op kapitaal | | 20 500 | | |
|  | | | | |  | | | Verdelingsrekening | | 3 100 | | |
|  | | | | | 104 000 | | |  | | 104 000 | | |
|  | | | | |  | | | Saldo a/b | | 4 600 | | |
|  | |  | | | | | | | | | |  |
| **WERKBLAD 2** | | | | | | | | | | |  | |
|  |  | | | | | | | | | |  | |
| **GRAAD** | | | 11 | **KWARTAAL** | | 2 | **WEEK** | | 2 | |  | |
|  |  | | | | | | | | | |  | |
|  |  | | | | | | | | | |  | |
| **AKTIWITEIT 2** | | | | | | | | | | |  | |
|  |  | | | | | | | | | |  | |
| |  |  |  | | --- | --- | --- | | **BATES** | Nota |  | | **Niebedryfsbates** |  | 817 900 | | Vate/Tasbare bates  (601 500 + 140 000 + 132 000 - 44 000 - 49 600) | 3 | 779 900 | | Finansiële bates: Vaste deposito |  | 38 000 | | **Bedryfsbates** |  | 110500 | | Voorrade (80 000 + 500) | 4 | 80 500 | | Handels en ander ontvangbares (15 000 - 750 + 720 + 480) | 5 | 15 450 | | Kontant en kontant ekwivalente (6 000 + 8 100 + 250 + 200) | 6 | 14 550 | | **TOTALE BATES** |  | **928 400** | |  |  |  | | **EKWITEIT EN LASTE** |  |  | | **Eienaarsbelang** |  | 709 040 | | Kapitaal (420 000 + 210 000) | 7 | 630 000 | | Privaatrekeninge (46 540 + 32 500) | 8 | 79 040 | | **Niebedryfslaste** |  | 200 000 | | Verbandlening |  | 150 000 | | Lening van D&D Lenners |  | 50 000 | | **Bedryfslaste** |  | 19 360 | | Handels en ander betaalbares (18 000 + 400 + 960) | 9 | 19 360 | | **TOTALE EKWITEIT EN LASTE** |  | **928 400** | | | | | | | | | | | | | |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **WERKBLAD 3** | | | | | | | | | | | |
|  | | |  | | | | | | | | |
| **GRAAD** | | | | 11 | | **KWARTAAL** | 2 | **WEEK** | | | 2 |
|  | | |  | | | | | | | | |
|  | | |  | | | | | | | | |
| **AKTIWITEIT 3** | | |  | | | | | | | | |
|  | |  | | | | | | | | | |
| **3.1 Bereken die rente op kapitaal vir die jaar geëindig 29 Februarie 2020.** | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **BEWERKINGS** | | | | | | | | | | **ANTWOORD** | |
| **THEMBA**  2 080 000 x 8/100 x 9/12 = 124 800  2 080 000 x 12/100 x 3/12 = 62 400 187 200 | | | | | | | | | | 360 000 | |
| **LUMI**  1 920 000 x 8/100 x 9/12 = 115 200  1 920 000 x 12/100 x 3/12 = 57 600 172 800 | | | | | | | | | |
|  |  | | | | | | | | | | |
|  | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **3.2 Stel die volgende notas tot die finansiële state op.** | | | | | | | | | | | |
|  |  | | | | | | | | | | |
| |  |  |  |  | | --- | --- | --- | --- | | **KAPITAAL** | **THEMBA** | **LUMI** | **TOTAAL** | | **Saldo aan die begin van die jaar** | 2 080 000 | 1 920 000 | 4 000 000 | | Kapitaal bygedra gedurende die jaar | 800 000 |  | 800 000 | | Kapitaal ontrekking deur die jaar |  |  |  | | **Saldo aan die einde van die jaar** | 2 880 000 | 1 920 000 | 4 800 000 | | | | | | | | | | | | |
|  | |  | | | | | | | | | |
|  | |  | | | | | | | | | |
|  | |  | | | | | | | | | |
|  | |  | | | | | | | | | |
|  | |  | | | | | | | | | |
|  | |  | | | | | | | | | |
|  | |  | | | | | | | | | |
| |  |  |  |  | | --- | --- | --- | --- | | **PRIVAATREKENINGE** | **THEMBA** | **LUMI** | **TOTAAL** | | **Nettowins soos per Inkomstestaat** | 1 073 800 | 956 200 | 2 030 000 | | Vennote se salarisse | 780 000 | 780 000 | 1 560 000 | | Rente op kapitaal | 187 200 | 172 800 | 360 000 | | Bonusse aan vennote | 101 500 |  | 101 500 | | Primêre verdeling van wins | 1 068 700 | 952 800 | 2 021 500 | | Finale verdeling van wins | \*5 100 | \*\*3 400 | 8 500 | | Ontrekkings vir die jaar | (875 000) | \*\*\*(905 000) | (1 780 000) | | Behoue inkomste vir die jaar | 198 800 | 51 200 | 250 000 | | **Saldo aan die begin van jaar** | 25 000 | (112 000) | (87 000) | | **Saldo aan die einde van die jaar** | 223 800 | (60 800) | 163 000 | | | | | | | | | | | | |
| \*(8 500 x 2 880 000/4 800 000) | | | | | \*\*(8 500 x 1 920 000/4 800 000) | | | | \*\*\*(910 000 – 5 000) | | |
|  | |  | | | | | | | | | |
|  | |  | | | | | | | | | |
|  | |  | | | | | | | | | |
| |  |  | | --- | --- | | **HANDELS EN ANDER ONTVANGBARES** | | | Handelsdebiteure | 25 800 | | Voorsiening vir oninbare skulde | (2 800) | | Netto handelsdebiteure | 23 000 | | Vooruitbetaalde uitgawes | 1 000 | |  | 24 000 | | | | | | | | | | | | |
|  | |  | | | | | | | | | |
|  | |  | | | | | | | | | |
|  | |  | | | | | | | | | |
|  | |  | | | | | | | | | |
|  | |  | | | | | | | | | |
| |  |  | | --- | --- | | **3.3 Stel die Ekwiteit en Laste afdeling van die Staat van Finansiële Posisie**  **(Balansstaat) op 29 Februarie 2020 op.** | | |  |  | | **EKWITEIT EN LASTE** |  | | **Eienaarsbelang** | 4 963 000 | | Kapitaal | 4 800 000 | | Privaatrekeninge | 163 000 | | **Niebedryfslaste** | 800 000 | | Lening: Cling (900 000 – 100 000) | 800 000 | | **Bedryfslaste** | 925 000 | | Handels en ander betaalbares | 120 000 | | Huidige deel van lening | 100 000 | | Bankoortrekking | 705 000 | | **TOTALE EKWITEIT EN LASTE** | 6 688 000 | | | | | | | | | | | | |
|  | |  | | | | | | | | | |
|  | |  | | | | | | | | | |
|  | |  | | | | | | | | | |
|  | |  | | | | | | | | | |
|  | |  | | | | | | | | | |
|  | |  | | | | | | | | | |
|  | |  | | | | | | | | | |