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| 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:  Aktiwiteite vir vaslegging | | | | **Kwartaal** | 2 | **Week** | 3 | |

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| **WERKBLAD 1** | | | | | | |  | |
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| **GRAAD** | 11 | **KWARTAAL** | 2 | **WEEK** | 3 | |  | |
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| **KLASTOETS** | | | | | | |  | |
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| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | |  | **PRIVAATREKENINGE NOTA** | **THANDI** | **XOLA** | **TOTAAL** |  | | **Nettowins vir die jaar** | ☑233 480 | ☑237 770 | **471 250** | | **Salarisse** | 148 800 | ☑☑152 520 | 301 320 | | **Rente op kapitaal** | 64 000 | 74 000 | 138 000 | | **Bonus** (2 136 000 x 0,5/100) | 10 680 | 0 | 10 680 | | Totale primȇre verdeling | 223 480 | ☑226 520 | ☑450 000 | | Finale verdeling van wins | ☑☑10 000 | ☑☑11 250 | ☑21 250 | | **Onttrekkings** | **(148 800)** | **(127 100)** | **(275 900)** | | Behoue inkomste | ☑84 680 | ☑110 670 | 195 350 | | **Saldo (1 Maart 2017)** | 22 320 |  (17 670) | 4 650 | | **Saldo (28 Februarie 2018)** | ☑107 000 | ☑93 000 | ☑200 000 | | | | | | | | | |
|  | | | | | | |  | |
| **Bewerkings:** | | | | | | | **[25]** | |
| Salaris: Thandi (12 400 x 12) : Salaris: Xola (148 800 x 1,025) | | | | | | |  | |
| Finale verdeling: Thandi (21 250 x 800 000/1 700 000) | | | | | | |  | |
| Finale verdeling: Xola (21 250 x 900 000/1 700 000) | | | | | | |  | |
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| **WERKBLAD 2** | | | | | | | |  | |
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| **GRAAD** | | 11 | **KWARTAAL** | 2 | **WEEK** | 3 | |  | |
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| **AKTIWITEIT 1** | | | | | | | |  | |
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| **1.1** | | | | | | | | | |
| **PB WINKELS** | | | | | | | | | |
| **INKOMSTESTAAT VIR DIE JAAR GEĖINDIG 28 FEBRUARIE 2017** | | | | | | | | | |
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| |  |  |  | | --- | --- | --- | | **Verkope** | | 993 250 | | **Koste van verkope** | | (685 000) | | **Bruto wins** | | 308 250 | | **Ander inkomstes** | | 166 750 | |  | **Kommissie-inkomste** | **58 545** | |  | Huurinkomste (117 250 – 9 625) | 107 625 | |  | Voorsiening vir oninbare skuld aansuiwering (5 440 – 4 860) | 580 | | **Bruto bedryfsinkomste** | | 475 000 | | **Bedryfsuitgawes** | | (144 865) | |  | **Salarisse en lone** | **45 000** | |  | Waardevermindering | 17 150 | |  | Versekering (25 665 – 1 455) | 24 210 | |  | Verpakkingsmateriaal (19 710 – 3 600) | 16 110 | |  | Water en elektrisiteit (32 180 + 2 150) | 34 330 | |  | Handelsvoorraadtekort (133 390 – 130 540) | 2 850 | |  | Diverse uitgawes (balanserende bedrag) | 5 215 | |  | **Bedryfswins** Wins voor Rente uitguitgawe. – Rente inkomste | 330 135 | |  | Rente inkomste (14 850 + 4 950) | 19 800 | |  | **Wins voor rente-uitgawes** (Netto wins + Rente uitgawe) | 349 935 | |  | Rente uitgawes (327 000– 288 200) | (38 800) | |  | **Netto wins vir die jaar** | **311 135** | | | | | | | | | | |
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| **1.2.1** | | | | | | | |  | |
|  | **NOTA VIR KAPITAAL** | | | | | **PINKY** | **BRIAN** | **TOTAAL** |  |
| **Openingsaldo** | | | | | 240 000 | 360 000 | 600 000 |
| Addisionele kapitaal | | | | | 40 000 |  | 40 000 |
| Vermindering van kapitaal | | | | |  | (10 000) | (10 000) |
| **Sluitingsaldo** | | | | | 280 000 | 350 000 | 630 000 |

**1.2.2**

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|  | **NOTA VIR PRIVAATREKENINGE** | **PINKY** | **BRIAN** | **TOTAAL** |  |
| **Netto wins vir die jaar** | 170 720 | 140 415 | 311 135 |
| **Salarisse** | 116 235 | 95 940 | 212 175 |
| **Rente op kapitaal** | 21 600 | 28 200 | 49 800 |
| **Bonus \***(993 250 x 2/100) | \*19 865 |  | 19 865 |
| Totale primêre verdeling | 157 700 | 124 140 | 281 840 |
| Finale verdeling van wins | 13 020 | 16 275 | 29 295 |
| **Onttrekkings \***(26 409 + 5 480) | \*(31 889) | (62 503) | (94 392) |
| Behoue inkomste | 138 831 | 77 912 | 216 743 |
| **Openingsaldo** | 22 369 | (32 412) | (10 043) |
| **Sluitingsaldo** | 161 200 | 45 500 | 206 700 |

Salaris: Pinky (85 050 + 31 185) Salaris :Brain (70 200 + 25 740)

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| **1.3.1** | | | | | | | | | | | | |  | |
| **Gee TWEE redes om te verduidelik waarom hy so voel. Gee in elke geval relevante syfers om jou kommentaar te staaf.** | | | | | | | | | | | | |  | |
| * Hy het ’n debietsaldo op sy Privaatrekening gehad, (R32 412). * Baie hoë onttrekkings, R62 503. * Hy het sy kapitaalbydrae verminder, R10 000 (al was hy nog die hoofvennoot). | | | | | | | | | | | | |  | |
| **1.3.2** | | | | | | | | | | | | |  | |
| **Gee EEN voorstel wat die vennootskap kan gebruik om die probleem wat deur Pinky geopper is, aan te spreek.** | | | | | | | | | | | | |  | |
| * Hersien die vennootskapsooreenkoms * Stel limiete vir onttrekkings. . | | | | | | | | | | | | |  | |
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| **WERKBLAD 3** | | | | | | | | | | | | | |  |
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| **GRAAD** | | 11 | **KWARTAAL** | | | 2 | | **WEEK** | | | 3 | | |  |
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| **AKTIWITEIT 2** | | | | |  | |  | |  |  | |  | |  |
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| **2.1.1** | | | | |  | |  | |  |  | |  | |  |
| **VASTE (TASBARE) BATES** | | | | | | | | | | | | | |  |
| |  |  |  | | --- | --- | --- | |  | **VOERTUIE** | **TOERUSTING** | | **Kosprys (1 Maart 2017)** | 555 000 | 435 400 | | **Opgehoopte waardevermindering (1 Maart 2017)** | **(280 000)** | **(193 500)** | | **DRAWAARDE (1 Maart 2017)** | 275 000 | 241 900 | | **Bewegings:** |  |  | | **Byvoegings** | 145 000 |  | | **Verkope**  (5 400 – 3 970) |  | (1 430) | | **Waardevermindering** | (76 750) | (65 175) | | **DRAWAARDE (28 Februarie 2018)** | 343 250 | 175 295 | | **Kosprys (28 Februarie 2018)** | 700 000 | 430 000 | | **Opgehoopte waardevermindering (28 Februarie 2017)** | (356 750) | (254 705) | | | | | | | | | | | | | | |  |
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| Waardevermidering op Voertuie | | | | Waardevermindering op Toerusting | | | | | | | | | |  |
| (21750 + 55 000) | | | | (675 + 64 500) | | | | | | | | | |  |
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| **2.1.2** | | | |  | | | | | | | | | |  |
| **PRIVAATREKENINGE NOTA** | | | | | | | | | | | | | |  |
| |  |  |  |  | | --- | --- | --- | --- | |  | **BENITO** | **ZENDO** | **TOTAAL** | | **Netowins per inkomstestaat** | 240 250 | 221 750 | 462 000 | | **Vennote se salarisse** | 118 750 | 130 750 | 249 500 | | **Rente op kapitaal \***(81 000+25 500) | \*106 500 | 66 000 | 172 500 | | **Bonus aan vennoot** |  | 15 000 | 15 000 | | Primȇre verdeling van wins | 225 250 | 211 750 | 437 000 | | Finale verdeling van wins | 15 000 | 10 000 | 25 000 | | Onttrekkings vir die jaar | (45 250) | (56 250) | (101 500) | | Behoue inkomste vir die jaar | 195 000 | 165 500 | 360 500 | | Saldo’s aan begin van finansiële jaar | 23 000 | (7 500) | 15 500 | | Saldo’s aan einde van finansiële jaar | 218 000 | 158 000 | 376 000 | | | | | | | | | | | | | | |  |
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| **2.1.3** | | | | | | | | | | | | | |  |
| **HANDELS- EN ANDER ONTVANGBARES** | | | | | | | | | | | | | |  |
| |  |  | | --- | --- | | **Handelsdebiteure** | **127 300** | | Voorsiening vir oninbare skulde | (6 365) | | Netto Handelsdebiteure | 120 935 | | Vooruitbetaalde uitgawes (4 260 x 2/12) | 710 | | Opgelope inkomste | 3 225 | |  | 124 870 | | | | | | | | | | | | | | |  |
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| **2.1.4** | | | |  | | | | | | | | | |  |
| **HANDELS- EN ANDER BETAALBARES** | | | | | | | | | | | | | |  |
| |  |  | | --- | --- | | **Handelskrediteure** | **77 360** | | Opgelope uitgawes | 1 840 | | Vooruitontvange inkomste (69 600/12) | 5 800 | |  | 85 000 | | | | | | | | | | | | | | |  |
| **2.2** | | | | | | | | | | | | | |  |
| **BENZ HANDELAARS** | | | | | | | | | | | | | |  |
| **BALANSSTAAT OP 28 FEBRUARIE 2018** | | | | | | | | | | | | | |  |
| |  |  |  | | --- | --- | --- | | **BATES** |  |  | | **NIE-BEDRYFSBATES** |  | 1 682 095 | | **Tasbare bates (1 103 550** + 343 250+ 175 295) |  | 1 622 095 | | Finansiële Bates (85 000 – 25 000) |  | 60 000 | | **BEDRYFSBATES** |  | 498 905 | | Voorrade (248 910 + 3 290) |  | 252 200 | | Handels en ander ontvangbares |  | 124 870 | | Kontant en kontant ekwivalente (95 635 + 1 200 + 25 000) |  | 121 835 | | **TOTALE BATES** |  | 2 181 000 | |  |  |  | | **EKWITEITE EN LASTE** |  |  | | **VENNOTE SE EKWIKITEIT** |  | 1 776 000 | | Kapitaal (850 000 + 550 000) |  | 1 400 000 | | Privaatrekeninge |  | 376 000 | | **NIEBEDRYFSLASTE** |  | 216 800 | | Lening (320 000 – 103 200) |  | 216 800 | | **BEDRYFSLASTE** |  | 188 200 | | Handels en ander betaalbares |  | 85 000  | | Huidige deel van lening |  | 103 200  | | **TOTALE EKWITEIT EN LASTE** |  | 2 181 000 | | | | | | | | | | | | | | | |