

**GAUTENGSE DEPARTEMENT VAN ONDERWYS**

**PROVINSIALE EKSAMEN**

**JUNIE 2017**

**GRAAD 10**

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|  |
| **REKENINGKUNDE** |
|  |
| **MEMORANDUM** |

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| **9 bladsye** |  |

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| **GAUTENGSE DEPARTEMENT VAN ONDERWYS**  **PROVINSIALE EKSAMEN**  **REKENINGKUNDE**  **MEMORANDUM** |

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| **VRAAG 1: REKENINGKUNDIGE VERGELYKING** | | | | | | | | |
|  | **Algemene Grootboek** | | **Hulp grootboek** | | **Bedrag** | **Vergelyking** | | |
| **Rek Dt** | **Rek Kt** | **Rek Dt** | **Rek Kt** | **B** | **E** | **L** |
| **Vb.** | **Skryfbe-hoeftes** | **Bank** |  |  | **R300** | **-** | **-** | **0** |
| 1 | Kapitaal✓ | Bank✓ |  |  | ✓R50 000 | -🗸 | -🗸 | 0 |
| 2 | Vaste Deposito:  NB Bank✓ | Bank✓ |  |  | ✓R100 000 | +🗸  -🗸 | 0 | 0 |
| 3 | Handels-voorraad🗸 | Krediteure-kontrole🗸 |  | JB Skryfbehoefte Handelaars🗸 | ✓✓R3 570 | +🗸 | 0 | +🗸 |
| 4 | Debiteure-kontrole🗸 | Verkope🗸 | N Costa🗸 |  | ✓R9 100 | +🗸 | +🗸 | 0 |
|  | Koste van verkope🗸 | Handels-voorraad🗸 |  |  | ✓✓R6 500 | +🗸 | +🗸 | 0 |
| 5 | Kleinkas🗸 | Bank🗸 |  |  | ✓✓R870 | +🗸  -🗸 | 0 | 0 |
| 6 | Debiteure-afslag🗸 | Debiteure-kontrole🗸 |  | N Costa🗸 | ✓1 360 | -🗸 | -🗸 | 0 |
| 7 | Onttrek-kings🗸 | Handels-voorraad🗸 |  |  | 🗸R1 600 | -🗸 | -🗸 | 0 |
| 8 | Bankkoste🗸 | Bank🗸 |  |  | 🗸R380 | +🗸 | +🗸 | 0 |
|  | Bank🗸 | Rente op lopende rekening🗸 |  |  | 🗸R520 | +🗸 | +🗸 | 0 |
| 9 | Bank 🗸 | Rente op vaste deposito✓ |  |  | **R800** | -🗸 | 0 | -🗸 |

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| **VRAAG 2: KONTROLEREKENINGE EN ALGEMENE JOERNAAL** | |
| **2.1** | **ALGEMENE JOERNAAL (GEEN omskrywings moet gegee word nie)** |

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|  |  |  |  |  |  | **Debiteurekontrole** | | **Krediteurekontrole** | |
| **Dok nr.** | **D** | **Besonderhede** | **F** | **Dt** | **Kt** | **Dt** | **Kt** | **Dt** | **Kt** |
|  | **31** | **Totale** |  |  |  | **1 800** | **970** | **1 150** | **70** |
|  | 1 | Skryfbehoeftes🗸 |  | 1 200 |  |  |  |  |  |
|  |  | Handelsvoorraad🗸 |  |  | 1 200🗸\* |  |  |  |  |
|  | 2 | Debiteure-afslag🗸✓ |  | 7 400 |  |  |  |  |  |
|  |  | J Chan🗸✓ |  |  | 7 400  ✓🗸\* |  | 7 400🗸 |  |  |
|  | 3 | Oninbareskuld🗸 |  | 780 |  |  |  |  |  |
|  |  | I M Broke🗸 |  |  | 780✓🗸\* |  | 780🗸 |  |  |
|  | 4 | Mario Winkels✓ |  | 3 000 |  |  |  | 3 000✓ |  |
|  |  | Marion Handelaars✓ |  |  | 3 000\*  ✓ |  |  |  | 3 000✓ |
|  | 5 | G. Hope🗸 |  | 500 |  | 500✓ |  |  |  |
|  |  | Oninbare skuld ingevorder🗸 |  |  | 500🗸\* |  |  |  |  |
|  | 6 | T. Pule 🗸 |  | 1 000 |  | 1 000  🗸✓ |  |  |  |
|  |  | T. Pule ✓ |  |  | 1 000  🗸\* |  |  |  | 1 000  🗸✓ |
|  |  |  |  |  | \*Ken 1 punt toe as beide Dt en Kt korrek is | 3 300☑ | 9 150☑ | 4 150☑ | 4 070☑ |
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**2.2 Algemene Grootboek van Jalapeno Handelaars**

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|  | **Debiteurekontrole** | | | | | | | |  |
| **Mar** | **1** | **Saldo** | **a/b** | **85 200** | Mar | 31 | Bank🗸 | KOJ | 110 000🗸 |
|  | 31 | Bank🗸 | KBJ | 4 000  🗸 |  |  | Korting toegestaan🗸 | KOJ | 1 700🗸 |
|  |  | Verkope🗸 | DJ | 135 900🗸 |  |  | Debiteureafslag🗸 | DAJ | 1 710🗸 |
|  |  | Joernaal Debiete\*🗸 | AJ | 3 300☑ |  |  | Joernaal krediete\*🗸 | AJ | 9 150🗸 |
|  |  |  |  | Vanaf Algemen Joernaal |  |  | Saldo | o/b | ✓105 840 |
|  |  |  |  | 228 400 |  |  |  |  | 228 400 |
| Apr | 1 | Saldo | a/b | 105 840☑ |  |  | \*Aanvaar Diverse rekeninge |  |  |

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|  | **Krediteurekontrole** | | | | | | | |  |
| Mar | 31 | Bank🗸 | KBJ | 155 600🗸 | **Mar** | **1** | **Saldo** | **a/b** | **100 600** |
|  |  | Korting Ontvang🗸 | KBJ | 1 000🗸 |  | 31 | Totale Aankope🗸 | KJ | 180 700🗸 |
|  |  | Totale terugsendings/  Retoere🗸 | KAJ | 28 100🗸 |  |  | Joernaal Krediete\*🗸 | AJ | 4 070☑ |
|  |  | Joernaal Debiete\*🗸 | AJ | 4 150☑ |  |  |  |  | Van Algemene joernaal |
|  |  | Saldo | o/b | ✓96 520 |  |  |  |  |  |
|  |  |  |  | 285 370 |  |  |  |  | 285 370 |
|  |  | \*Aanvaar Diverse rekeninge |  |  | Apr | 1 | Saldo | a/b | 96 520☑ |

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|  | **Handelsvoorraad** | | | | | | | |  |
| **Mar** | **1** | **Saldo** | **a/b** | **190 000** | Mar | 31 | Koste van Verkope🗸 | KOJ | 87 800🗸🗸 |
|  | 31 | Bank🗸 | KOJ | 80 050🗸 |  |  | Koste van Verkope🗸 | DJ | 90 600🗸 |
|  |  | Koste van Verkope🗸 | DAJ | 1 140🗸 |  |  | Krediteurekontrole🗸 | KAJ | 16 900🗸 |
|  |  | Krediteurekontrole🗸 | KJ | 160 300🗸 |  |  | Saldo | o/b | ✓236 190 |
|  |  |  |  | 431 490 |  |  |  |  | 431 490 |
| Apr | 1 | Saldo | a/b | 236 190☑ |  |  |  |  |  |

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**VRAAG 3**

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| **KREDITEUREGROOTBOEK VAN FAST HANDELAARS** | | | | | |
| **KINGSGATE BPK.** | | | | | |
| **Datum** | **Besonderhede** | **Fol** | **Debiet** | **Krediet** | **Saldo** |
| 1 | Saldo |  |  |  | ✓20 750 |
| 3 | Faktuur nr. 231✓ | KJ |  | ✓5 940 | ✓26 690 |
| 7 | Tjek nr. 559✓ | KBJ | ✓9 500 |  | 17 190 |
|  | Korting Ontvang✓ | KBJ | ✓230 |  | 16 960 |
| 11 | Debietnota 53✓ | KAJ | ✓✓297 |  | 16 663 |
| 15 | Joernaalbewys✓  Regstelling van fout✓ | AJ | ✓4 970 |  | ✓11 693 |
| 25 | Joernaalbewys✓  Rente belas✓ | AJ |  | ✓68 | ✓🗹11 761 |
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**VRAAG 4**

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| **4.1.1 Lening: ZA Bank** | | | | | | | |
| 2017  Feb | 28 | Bank✓ | ✓✓73 800 | 2016  Mar | 1 | Saldo | ✓380 000 |
|  |  |  |  | 2017  Feb | 28 | Rente op lening✓ | ✓✓12 240 |
|  |  |  |  |  |  |  |  |
|  |  | Saldo | ✓315 440 |  |  |  |  |
|  |  |  | 392 240 |  |  |  | 392 240 |
|  |  |  |  | 2017  Mar | 1 | Saldo | 🗹315 440 |

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| **4.1.2 Rente op Lening** | | | | | | | |
| 2017  Feb | 28 | Lening: ZA Bank✓ | 🗹12 240  sien 4.1.1 |  |  |  |  |
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| **4.2** | **Bereken die kapitale bedrag wat gedurende die finansiële jaar terugbetaal is.** |  | |  | | --- | |  | | **4** | |
|  | 380 000 ✓ - 315 440 ✓ = 64 560✓🗹 |

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**VRAAG 5: SALARISSE**

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| **5.1** | **Verduidelik die verskil tussen die terme *bruto salaris* en *netto salaris*.** |
|  | **Bruto salaris**  Dit is die bedrag verdien voor enige aftrekkings🗸  **Netto salaris**  Dit is die bedrag verdien na aftrekkings🗸 |

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| **5.2** |  | Voltooi die betalingsadvies van Mary vir Maart 2017. | | | |
| **BETALINGSADVIES: MARY MABENA** Datum:Maart 2017 | | |
|  | Berekening | Bedrag |
| **Bruto salaris** |  | 7 600🗸 |
| **Aftrekkings** |  |  |
| SAID: LBS |  | -260🗸 |
| Mediesefonds 🗸 |  | -900🗸 |
| Pensioenfonds🗸 | 7 600 x 7.5 % | -570🗸🗸 |
| WVF 🗸 | 7 600 x 1 % | -76🗸🗸 |
| **NETTO SALARIS** |  | 9 406🗸☑ |
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| **5.3.1** | **Wat is Mnr K Bulani se maandelikse salaris in die eerste jaar in diens?** | 2 |
|  | R48 000 / 12 = R4 000 🗸🗸 |  |
| **5.3.2** | **Wat sal Mnr K Bulani se verhoging wees na die eerste jaar?** | 2 |
|  | R2 400🗸🗸 |  |

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| **5.3.3** | **Hoeveel jare sal Mnr K Bulani moet werk om die tweede vlak op sy salarisskaal te bereik?** | **3** |
|  | R48 000 + R2 400 + R2 400 + R2 400 + R2 400 = R57 600  5 Jaar🗸🗸🗸 |  |
| **5.3.4** | **Wat sal Mnr K Bulani se maandelikse salaris wees wanneer hy sy maksimum salaris volgens sy skaal bereik?** | **2** |
|  | R66 300 / 12 = R5 525🗸🗸 |  |
| **5.4** | **Verskaf TWEE redes hoekom persone op verskillende salarisskale aangestel word.** | **2** |
|  | Kwalifikasies  Ondervinding  Verantwoordelikheid  Vlak van aanstelling  (1 punt elk ) |  |

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