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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 -  Inkomstestaat | | | | **Kwartaal** | | 2 | **Week** | 1 | |

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| **WERKBLAD 1** | | | | | | | |  |
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| **GRAAD** | | 11 | | **KWARTAAL** | 2 | **WEEK** | 1 |  |
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| **AKTIWITEIT 1** | | | | | | | |  |
|  |  | | | | | | |  |
| **1.1** | **1.1.1** | | C | | | | |  |
|  | **1.1.2** | | D | | | | |  |
|  | **1.1.3** | | A | | | | |  |
|  | **1.1.4** | | E | | | | |  |
|  | **1.1.5** | | B | | | | |  |
|  |  | | | | | | |  |
| **1.2** | **1.2.1** | | wesenlikheid | | | | |  |
|  | **1.2.2** | | omsigtigheid | | | | |  |
|  | **1.2.3** | | paring | | | | |  |
|  | **1.2.4** | | lopende saak; | | | | |  |
|  | **1.2.5** | | besigheids-entiteit | | | | |  |
|  |  | | | | | | |  |
| **1.3** | |  |  |  |  | | --- | --- | --- | --- | | **Nr.** | **Rekening te debiteer** | **Rekening te krediteer** | **Bedrag** | | **1.3.1** | Huur inkomste | Vooruitontvange inkomste | R 3 500 | | **1.3.2** | Handelsvoorraad-tekort | Handelsvoorraad | 15 000 | | **1.3.3** | Water en elektrisiteit | Opgelope uitgawes | 3 200 | | **1.3.4** | Voorsiening vir oninbare skulde-aansuiwering | Voorsiening vir oninbare skulde | 1 700 | | **1.3.5** | Rente opening | Lening | 12 600 | | | | | | | |  |
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| **WERKBLAD 2** | | | | | | |  |
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| **GRAAD** | | 11 | **KWARTAAL** | 2 | **WEEK** | 1 |  |
|  |  | | | | | |  |
|  |  | | | | | |  |
| **AKTIWITEIT 2** | | | | | | |  |
|  |  | | | | | |  |
| **A** | Koste van verkope | | | | | |  |
| **B** | 350 700 – 110 200 = 240 500 | | | | | |  |
| **C** | 1 060 – 900 = 160 | | | | | |  |
| **D** | Bruto bedryfsinkomste | | | | | |  |
| **E** | 110 200 + 1 060 = 111 260 | | | | | |  |
| **F** | Bedryfsuitgawes | | | | | |  |
| **G** | 97 720 - 5 400 - 2 170 – 890 - 21 000 – 380 - 25 800 – 800 - 20 350 = 20 930 | | | | | |  |
| **H** | 21 000 - 10 000 – 7 000 = 4 000 | | | | | |  |
| **I** | Bedryfswins | | | | | |  |
| **J** | 111 260- 97 720 = 13 540 | | | | | |  |
| **K** | 14 900 – 13 540 = 1 360 | | | | | |  |
| **L** | Wins voor rente-uitgawe | | | | | |  |
| **M** | 14 900 – 13 700 = 1 200 | | | | | |  |
| **N** | Nettowins vir die jaar | | | | | |  |

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| **WERKBLAD 3 (AKTIWITEIT 3)** | | | | | | |
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| **GRAAD** | | 11 | **KWARTAAL** | 2 | **WEEK** | 1 |
|  |  | | | | | |
| **BB HANDELAARS** | | | | | | |
| **INKOMSTESTAAT VIR DIR JAAR GEËINDIG 29 FEBRUARIE 2020** | | | | | | |
| |  |  |  | | --- | --- | --- | | **Verkope** (980 000- 10 500 - 750) | | 968 750 | | **Koste van verkope** (680 000- 500) | | (679 500) | | **Brutowins** | | 289 250 | | **Ander bedryfsinkomste** | | 34 250 | |  | Huur inkomste (31 000 – 5 000) | 26 000 | |  | Voorsiening vir oninbare skulde-aansuiwering | 300 | |  | Oninbare skulde verhaal | 1 700 | |  | Kommissie inkomste | 6 250 | | **Bruto inkomste vir die jaar** | | 323 500 | | **Bedryfsuitgawes** | | (250 050) | |  | Handelsvoorraadtekort (92 500 – 1 500 + 500 – 90 000) | 1 500 | |  | Skryfbehoeftes (6 500 – 750) | 5 750 | |  | Diverse uitgawes (20 200 – 4 000) | 16 200 | |  | Waardevermindering (360 + 400 + 12 520) | 13 280 | |  | Verlies met verkoop van bate (2 040 - 2 000) | 40 | |  | Advertensies (4 500 – 1 350) | 3 150 | |  | Salarisse en lone | 185 180 | |  | Oninbare skulde (1 600 + 600) | 2 200 | |  | Water en elektrisiteit ( 6 000 + 1 200) | 7 200 | |  | Telefoon | 11 850 | |  | Bankkoste | 3 700 | |  | **Bedryfswins** | 73 450 | |  | Rente inkomste (2 700 + 900) | 3 600 | |  | **Wins voor rente uitgawe** | 77 050 | |  | Rente uitgawe | (8 570) | |  | **Nettowins vir die jaar** | 68 480 | | | | | | | |