



higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

NASIENRIGLYN

NASIONALE SERTIFIKAAT

GEREKENARISEERDE FINANSIËLE STELSLS N5

19 Mei 2026

Hierdie nasienriglyn bestaan uit 12 bladsye.

VRAAG 1

AFDELING A: PASTEL PARTNER

VRAAG 1.2.2: DRUKSTUK 1

Educational No: Marking Guideline

22/06/24 17:50 Page: 1

General Ledger Master Listing

Prepared by: Educational Pack

Account	RW Cat	Fin Cat	Default Tax Mode	Tax Code	Blocked	External Reference	No. of Notes
5000/000 Capital	1✓	B10	No tax type Default	00	No		0
5100/000 Retained income	1	B15	No tax type Default	00	No		0
5200/000 Drawings	1	B10	No tax type Default	00	No		0
6100/000 Equipment: Net value	2✓	B35	No tax type Default	00	No		0
6100/010 Equipment: Cost price	2	B35	No tax allowed	00	No		0
6100/020 Equipment: Accumulated depreciation	2	B35	No tax allowed	00	No		0
6500/000 Fixed deposit: Mzansi Bank	4	B40	No tax type Default	00	No		0
7000/000 Current account: SAS Bank	5	B60	No tax type Default	00	No		0
7100/000 Petty cash: SD e-wallet	5	B60	No tax allowed	00	No		0
7200/000 Trade receivables	5✓	B55	No tax type Default	00	No		0
7500/000 Inventory	5	B50	No tax type Default	00	No		0
8000/000 Trade payables	6✓	B70	No tax type Default	00	No		0
9000/000 Loan: XY Bank	3✓	B25	No tax type Default	00	No		0

End of Report

SLEGS REKENINGNOMMERS 5000 TOT 9000 GEDRUK✓

ALLE SUBREKENINGE VIR TOERUSTING GEDRUK✓

OPMERKING 1: AL DIE REPORT WRITER KATEGORIEË VIR LOPENDE, KLEINKAS-, HANDELSDEBITEURE- EN VOORRAADREKENINGE MOET KORREK WEES OM 1 PUNT TOE TE KEN.

OPMERKING 2: AL DIE REPORT WRITER KATEGORIEË VIR TREKKINGS- EN TOERUSTING-REKENINGE MOET KORREK WEES OM 1 PUNT TOE TE KEN.

(7)

VRAAG 1.2.5: DRUKSTUK 2

Educational No: Marking Guideline						22/06/24 18:59 Page: 1		
Entry Type Details: 01/04/24 to 30/04/24 - Last Year						Prepared by: Educational Pack		
Date	Account	Batch ID (If Available)	Name User Name	Reference	Description	Tax Type	Tax	Amount Contra Acc
Entry Type 1 - General Journal								
30/04/24	0001/000	1	Sales SPS	TB01	Take on	00		-980,127.00✓
30/04/24	1000/010	1	Opening inventory SPS	TB02	Take on	00		202,600.00✓
30/04/24	1000/020	1	Inventory purchases SPS	TB03	Take on	00		661,000.00✓
30/04/24	1000/030	1	Closing inventory SPS	TB04	Take on	00		-82,000.00✓
30/04/24	2100/000	1	Interest income SPS	TB05	Take on	00		-6,720.00✓
30/04/24	2150/000	1	Sundry income SPS	TB06	Take on	00		-15,700.00✓
30/04/24	3050/000	1	Salaries and wages SPS	TB07	Take on	00		55,000.00✓
30/04/24	3100/000	1	Water and electricity SPS	TB08	Take on	00		13,500.00✓
30/04/24	3150/000	1	Insurance SPS	TB09	Take on	00		20,684.00✓
30/04/24	3200/000	1	Delivery costs SPS	TB10	Take on	00		7,850.00✓
30/04/24	3250/000	1	Advertising SPS	TB11	Take on	00		10,630.00✓
30/04/24	5000/000	1	Capital SPS	TB12	Take on	00		-686,239.00✓
30/04/24	5100/000	1	Retained income SPS	TB13	Take on	00		-180,000.00✓
30/04/24	5200/000	1	Drawings SPS	TB14	Take on	00		118,000.00✓
30/04/24	6100/010	1	Equipment: Cost price SPS	TB15	Take on	00		546,000.00✓
30/04/24	6100/020	1	Equipment: Accumulated depreciation SPS	TB16	Take on	00		-46,780.00✓
30/04/24	6500/000	1	Fixed deposit: Mzansi Bank SPS	TB17	Take on	00		240,127.00✓
30/04/24	7000/000	1	Current account: SAS Bank SPS	TB18	Take on	00		150,000.00✓
30/04/24	7100/000	1	Petty cash: SD e-wallet SPS	TB19	Take on	00		12,000.00✓
30/04/24	7200/000	1	Trade receivables SPS	TB20	Take on	00		76,000.00✓
30/04/24	8000/000	1	Trade payables SPS	TB21	Take on	00		-55,825.00✓
30/04/24	9000/000	1	Loan: XY Bank SPS	TB22✓	Take on	00		-60,000.00✓
Total for Entry Type 1 : General Journal								0.00
----- End of Report -----								

SIEN GEDEBITEERDE EN GEKREDITEERDE BEDRAE KORREK NA.
VERWYSINGS MOET GENOMMER WEES, TB01 TOT TB22 OM 1 PUNT TOE TE
KEN.

GEEN ANDER DRUKSTUKKE SOOS 'N PROEFBALANS, GEDETAILLEERDE
---BOEK OF ALGEMENE JOERNAAL WORD NAGESIEN NIE.

VRAAG 1.3.3: DRUKSTUK 3

Educational No: Marking Guideline							22/06/24 19:14 Page: 1
Budget Report - This Year							Prepared by: Educational Pack
	May November	June December	July January	August February	September March	October April	Annual Total
0001/000	✓ -800180	0	0	0	0	0	
Sales	OR 800175 0	0	0	0	0	0	-800180
1000/010	82000✓	0	0	0	0	0	
Opening inventory	0	0	0	0	0	0	82000
1000/020	300000✓	0	0	0	0	0	
Inventory purchases	0	0	0	0	0	0	300000
1000/030	103190✓	0	0	0	0	0	
Closing inventory	OR 103194 0	0	0	0	0	0	103190
2100/000	-8100✓	0	0	0	0	0	
Interest income	0	0	0	0	0	0	-8100
2150/000	-20000✓	0	0	0	0	0	
Sundry income	0	0	0	0	0	0	-20000
3050/000	70130✓	0	0	0	0	0	
Salaries and wages	OR 70129 0	0	0	0	0	0	70130
3100/000	15110✓	0	0	0	0	0	
Water and electricity	OR 15113 0	0	0	0	0	0	15110
3150/000	16400✓	0	0	0	0	0	
Insurance	OR 16396 0	0	0	0	0	0	16400
3200/000	6000✓	0	0	0	0	0	
Delivery costs	0	0	0	0	0	0	6000
3250/000	12880✓	0	0	0	0	0	
Advertising	OR 12875 0	0	0	0	0	0	12880
----- End of Report -----							

SIEN KORREKTE BEGROTINGDBEDRAE NA SELFS INDIEN DIT NIE SLEGS IN PERIODE 1 VAN HIERDIE JAAR AFGEROND IS NIE.

DIE VOLGENDE REKENINGE TOT DIE NAASTE R10 AFGEROND:✓

- VERKOPE, EINDVOORRAAD, SALARISSE EN LONE
- WATER EN ELEKTRISITEIT, VERSEKERING, EN REKLAME

ALLE BEGROTINGSREKENINGE, 0001 TOT 3250, SUBREKENNINGE INGESLUIT, GEDRUK✓

VRAAG 1.4.2: DRUKSTUK 4

Educational No: Marking Guideline							22/06/24 19:29 Page: 1
							Prepared by: Educational Pack
Budget Report - Next Year ✓							
	March September	April October	May November	June December	July January	August April	Annual Total
0001/000 Sales	0 0	0 0	0 0	0 0	0 0	✓ -1083040	-1083040
1000/010 Opening inventory	0 0	0 0	0 0	0 0	0 0	✓ 223873	223873
1000/020 Inventory purchases	0 0	0 0	0 0	0 0	0 0	✓ 730405	730405
1000/030 Closing inventory	0 0	0 0	0 0	0 0	0 0	✓ -90610	-90610
2100/000 Interest income	0 0	0 0	0 0	0 0	0 0	✓ -7426	-7426
2150/000 Sundry income	0 0	0 0	0 0	0 0	0 0	✓ -17349	-17349
3050/000 Salaries and wages	0 0	0 0	0 0	0 0	0 0	✓ 60775	60775
3100/000 Water and electricity	0 0	0 0	0 0	0 0	0 0	✓ 14918	14918
3150/000 Insurance	0 0	0 0	0 0	0 0	0 0	✓ 22856	22856
3200/000 Delivery costs	0 0	0 0	0 0	0 0	0 0	✓ 8674	8674
3250/000 Advertising	0 0	0 0	0 0	0 0	0 0	✓ 11746	11746
----- End of Report -----							

SIEN SLEGS KORRETE BEGROTINGSREKENINGE IN PERIODE 12 NA.

SLEGS NOMINALE REKENINGE (SUBREKENINGE INGESLUIT) GEDRUK ✓ (13)

VRAAG 1.5.4: DRUKSTUK 5

EXAMINATION NUMBER

PRINTOUT 5

Educational No: Marking Guideline | Prepared by: Educational Pack

Trial Balance : 01/05/24 to 31/05/24

Budget	Account		DR	CR
-R800,180	0001/000	Sales		
R485,190	1000/000	Cost of sales		
-R8,100	2100/000	Interest income		
-R20,000	2150/000	Sundry income		
R70,130	3050/000	Salaries and wages		
R15,110	3100/000	Water and electricity		
R16,400	3150/000	Insurance		
R6,000	3200/000	Delivery costs		
R12,880	3250/000	Advertising		
-R222,570		NO PROFIT OR LOSS		
R0				
-R222,570		NO PROFIT OR LOSS		
R0	5000/000	Capital		R686,239
R0	5100/000	Retained income		R293,283
R0	5200/000	Drawings	R118,000	
R0	6100/000	Equipment:Net value	R499,220	
R0	6500/000	Fixed deposit:Mzansi Bank	R240,127	
R0	7000/000	Current account: SAS Bank	R150,000	
R0	7100/000	Petty cash: SD e-wallet	R12,000	
R0	7200/000	Trade receivables	R76,000	
R0	8000/000	Trade payables		R55,825
R0	9000/000	Loan: XY Bank		R60,000
-R222,570			R1,095,347	R1,095,347

BEGROTINGSVERGELYKING MET INKOMSTESTAATREKENINGE EERSTE GEDRUK ✓

PROEFBALANS GEDRUK OF NA EXCEL UITGESTUUR. ✓

ALLE BEDRAE AS HEELGETALLE MET GELDEENHEID (R-TEKEN) VERTOON. ✓

HOOFOFSKRIF IN VETDRUK EN LETTERGROOTTE 16 VERTOON. ✓

ALLE INLIGTING DUIDELIK SIGBAAR. ✓

KOLOMWYDTES AANGEPAS OM ALLE INLIGTING TE TOON.

(5)

VRAAG 1.6.2: DRUKSTUK 6

Educational No: Marking Guideline
EXAMINATION NUMBER

03/09/24 10:14 Page:
Prepared by: Educational Par

ANALYSIS OF PROFIT AND LOSS ON 31/05/24✓ (date must be correct)

	✓ Last year Actuals	✓ This year Budgeted	✓ Amount Variance	✓ Next year Budgeted	✓ (mark the head) % Increase Decrease
Sales	980,127.00	800,180.00	179,947.00+	1,083,040.00	26.12%+ ✓
Cost of sales	781,600.00	485,190.00	296,410.00-	863,668.00	43.82%+ ✓
Gross profit	198,527.00	314,990.00	116,463.00-	219,372.00	43.59%+
Other incomes	22,420.00	28,100.00	5,680.00-	24,775.00	13.42%+ ✓
Operating expenses	107,664.00	120,520.00	12,856.00+	118,969.00	1.30%- ✓
Net income	113,283.00	222,570.00	109,287.00-	125,178.00	77.80%+

ENKELKOLOMREËLS X 3 EN DUBBELKOLOMREËLS X 1✓

3RDE KOLOM UITGELAAT✓

WERKLIKE BEDRAE VAN LAASTE JAAR EN HIERDIE JAAR SE BEGROTE BEDRAE VERTOON✓

3RDE KOLOM UITGELAAT✓

OPMERKING: SLEGS DIE KORREKTE PERSENTASIE IN DIE KOLOM VIR % TOENAME OF AFNAME, SOOS AANGEDUI IS.

(14)

VRAAG 1.7.2: DRUKSTUK 7

Educational No: Marking Guideline						03/09/24 11:46 Page: 1				
Report Format Printout : File - ACCREP09.DAT						Prepared by: Educational Pack				
Report Headings 1 EXAMINATION NUMBER 2 ANALYSIS OF PROFIT AND LOSS ON #E 3 4 Index Description Analysis Report ✓ Print Options Omit Standard Headings N Report Format Report Type M Decimals to Use No Rounding Note Reference Column N										
✓ (N, M, No rounding, N)										
Col	Amt	Typ	From	To	Heading 1	Heading 2	A/C	No.	Description	
01	L	F	12	12	Last year	Actuals	A			
02	B	F	1	1	This year	Budgeted	A			
03	S	R	0	0			A			
04	V	A	1	2	Amount	Variance	A			
05	F	F	1	12	Next year	Budgeted	A			
06	V	P	2	5	% Increase	Decrease	A			
Sk	Prt	DC	Sup	Description	Formula			Not e	No.	Act
1	Y	C	N	Sales	CT07				1	P
1	Y	D	N	Cost of sales	CT08				1	A
1	Y	C	N	_SC						
1	Y	C	N	Gross profit	TOT1				0	
1	Y	C	N	_SC						
1	Y	C	N	Other incomes	CT09				1	A
1	Y	D	N	Operating expenses	CT10				1	A
1	Y	D	N	_SC						
1	Y	C	N	Net income	TOT1				0	
1	Y	C	N	_DC						
----- End of Report -----										

_SC X 2 ✓

_DC X 1 ✓

(5)

[80]

TOTAL AFDELING A: 80

AFDELING B

VRAAG 2: DRUKSTUK 8

EXAMINATION NUMBER

2.1.1	Trade receivables days	Average trade receivables / Credit sales x 365 ✓	
		R38,500✓ / R116,000 x 365 ✓	
		121 days ✓✓ (award only 1 mark if not rounded off)	(5)
2.1.2	Acid test ratio	Current assets - Inventory : Current liabilities ✓	
		R138,400 - R50,000✓ : R109,600 ✓	
		OR	
		R88,400 : R109,600	
		0,08: 1 OR 0,81: 1 ✓✓ (award 2 marks or o)	(5)
2.1.3	Debts to assets ratio	Total debts: Total assets OR Debts : Assets ✓	
		R109,600✓+R23,000✓ : R138,400✓+R80,000✓	
		OR	
		R132,600: R218,400 (award only 1 mark each)	
		0.6 : 1 ✓	(6)
2.1.4	Trade payables months	Average trade payables / Credit purchases x 12✓	
		R71,250✓ / (R180,000 x 70%)✓ x 12	
		OR	
		R71,250 / R126,000 x 12	
		7 months ✓✓ (award only 1 mark if not rounded off)	(5)
2.1.5	Gross profit percentage	Gross profit / Sales x 100 ✓	
		R89,000 ✓ / (R116,000+R62,000)✓ x 100	
		OR	
		R89,000 / R178,000 x 100	
		50% ✓ Answer is displayed as a percent ✓	
		No decimals: ✓	(6)

ALLE REKENINGFORMULES IN VETDRUK GETOON✓ ENIGE NETJIESE STREPE✓ (2)

OP 1 PORTRETBLADSY GEDRUK✓ (1)

[30]

VRAAG 3: DRUKSTUK 9

INVENTORY CARD OF MAX'S YUMMY CANDIES AND TOFFEES - 30 JUNE 2025											
Product Description:		Buttermilk Chocolate candy									
Weighted Average valuation method						Weight:		125g			
Day	Details	Quantity (Packets)			Unit Price	Cost Price					
		Purchases	Sales	On hand (Balance)		Purchases		Sales		On hand (Balance)	
1	Opening inventory			65		R80					R5,200
3	Purchases	120		185	✓	R64	✓	R6,600	✓		R11,800
5	Sales		37	148		R64				R2,360	✓
9	Purchases	42		190	✓	R74	✓	R4,578	✓		R14,018
14	Sales		22	168		R74				R1,623	✓
17	Purchases	73		241	✓	R75	✓	R5,694	✓		R18,089
24	Purchases	50		291	✓	R78	✓	R4,750	✓		R22,839
30	Sales		135	156		R78				R10,595	✓

(22)

ALLE BEDRAE AS GELDEENHEID SONDER DESIMALE GEDRUK. ✓

(1)

FORMAAT ✓✓

(2)

OPMERKING: SIEN KORREKTE LOPENDE EENHEIDPRYS KORREK NA, SELFS AL IS DIT NIE AFGEROND NIE

[25]

VRAAG 4: DRUKSTUK 10

Manufacturing Statement of Comprehensive Income of Safeti Powerbanks on 31 March 2025				
Sales of finished goods (-R55,750)			1,064,505	✓✓
Less: Cost of finished goods sold			860,593	✓✓
Gross profit			203,912	✓
Plus: Other incomes			26,725	✓
Credit losses recovered	26,725	✓		
Gross income			230,637	✓
Less: Operating expenses			42,592	☑
Delivery cost of finished goods	8,500	✓		
Promotion and advertising	9,580	✓		
Insurance	9,856	✓✓		
Property rates and taxes	4,896	✓✓		
Telephone	6,160	✓✓		
Water and electricity	3,600	✓✓		
Net profit			188,045	☑
Cost item	Unit Price		Unit Price	
Raw material used	572	OR	571.85	✓✓
Direct costs (Prime cost)	648	OR	647.85	✓✓
Factory overheads	32	OR	32.19	✓✓
Cost of goods manufactured	688	OR	688.45	✓✓

(28)

ENIGE DUISENDESKEIER IN ALLE BEDRAE AANGEDUI ✓

(1)

ALLE BEDRAE SONDER DESIMALE GETOON ✓

(1)

HOOFOPSKRIF MET MAATSKAPPYNAAM EN JAAREINDDATUM ✓✓ 2 OF 0

(2)

BEDRAE VAN ALLE KOSTE-ITEMS TOT DIE NAASTE RAND AFGEROND ✓

(1)

☑ - DUI OP BEGINSERPUNT

[33]

VRAAG 5: DRUKSTUK11

QUESTION 5		EXAMINATION NUMBER
Statement of Comprehensive Income of MKA Healthy Living on 30 April 2025		
Income from sales (-R26,142)		R193,858 ✓✓
Less: Cost of sales -R89,000 OR		R89,000 ✓
Gross profit		R104,858 ✓
Plus: Other incomes		R10,450 ✓
Sundry income	R10,450 ✓	
Gross income		R115,308 ✓
Less: Operating expenses - R122,790 OR		R122,790 ✓
Net loss		-R7,482 ☑

(9)

Statement of Financial Position of MKA Healthy Living on 30 April 2025		
Assets		
Non-current assets		
Vehicles: net carrying value	R115,000 ✓	R406,168 ✓
Office equipment: net carrying value	R276,168 ✓	
Other financial assets OR Fixed deposit	R15,000 ✓	
Current assets		
Trade receivables (18050+R8,800+R3,280)	R30,130 ✓✓✓ 3 or 0	R151,330 ☑
Cash and cash equivalents (R29,500+R3,900)	R33,400 ✓✓ 2 or 0	
Inventory (R75,800+R12,000)	R87,800 ✓✓ 2 or 0	
Total assets		R557,498
Equity and liabilities		
Owner's Equity		
Capital (R325,000-R7,482-R61,250)		R256,268 ✓✓✓
OR		
Capital R325,000	Award 1 mark each	
Less: Net loss -R7,482		
Less: Drawings -R61,250		
Non current liabilities		R250,000 ✓
Interest bearing liabilities		
Award 2 marks, if added and indicated as interest bearing liabilities:		
Long-term loan: Sky Bank	R180,000 ✓	
Mortgage bond: VSE Bank	R70,000 ✓	
Current liabilities		R51,230 ✓
Trade payables (R38,600+R5,130+R7,500)	R51,230 ✓✓✓ 3 or 0	
Total equity and liabilities		R557,498

(22)

ALLE BEDRAE VERTOON AS HEELGETALLE MET GELDEENHEID ✓

(1)

[32]

TOTAAL AFDELING B: 120
GROOTTOTAAL: 200