**EKSAMENNOMMER:** | | | | | | | | | | | | | |

**SENTRUMNOMMER:** | | | | | | | | | | | |

# ANTWOORDBOEK

## FINANSIËLE REKENINGKUNDE N4

## 23 NOVEMBER 2018

**%**

| SLEGS VIR DIE GEBRUIK VAN EKSAMINATORS EN MODERATORS | | |
|---|---|---|
| **VRAAG** | **EKSAMINATOR SE PUNT** | **MODERATOR SE PUNT** |
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |
| **TOTAAL** | | |

**Hierdie antwoordboek bestaan uit 10 bladsye.**

Kopiereg voorbehou

**EKSAMENNOMMER:** | | | | | | | | | | | | | |

**SENTRUMNOMMER:** | | | | | | | | | | | |

## VRAAG 1

**DEBITEUREKONTROLE**

| Dok no. | Dag | Details | Fol | Bedrag | | Dok | Dag | Details | Fol | Bedrag |
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**[15]**

## VRAAG 2

**KONTANTONTVANGSTEJOERNAAL VAN RINGANI TRADERS OP 31 AUGUSTUS 2016**

| Dok no. | Dag | Details | Fol | Bank | Verkope | Debiteurekontrole | Diverse bedrag | Details van diverse |
|---|---|---|---|---|---|---|---|---|
| | 31 | Totale | b/f | 318 428 | 60 600 | 15 953 | 241 875 | |
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Kopiereg voorbehou

**EKSAMENNOMMER:** | | | | | | | | | | | | | |

**SENTRUMNOMMER:** | | | | | | | | | | | |

## KONTANTBETALINGSJOERNAAL VAN RINGANI TRADERS OP 31 AUGUSTUS 2016

| Dok no. | Dag | Details | Fol | Bank | Krediteurekontrole | Handelsvoorraad | Diverse bedrag | Details van diverse |
|---|---|---|---|---|---|---|---|---|
| | 31 | Totale | b/f | 91 303 | 4 313 | 8 700 | 78 293 | |
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## ALGEMENE GROOTBOEK VAN RINGANI TRADERS REKENINGE-GEDEELTE VAN BALANSSTAAT

Dr **BANKREKENING** Kr

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## BANKREKONSILIASIESTAAT VAN RINGANI TRADERS SOOS OP 31 AUGUSTUS 2016

| | DR | KR |
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**[29]**

Kopiereg voorbehou

**EKSAMENNOMMER:** | | | | | | | | | | | | | |

**SENTRUMNOMMER:** | | | | | | | | | | | |

## VRAAG 3

3.1 **INKOMSTESTAAT VIR DIE JAAR GEËINDIG 30 JUNIE 2018**

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**EKSAMENNOMMER:** | | | | | | | | | | | | | |

**SENTRUMNOMMER:** | | | | | | | | | | | |

3.2 **BALANSSTAAT**

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AANTEKENINGE

3.2.1

| Eiendom, masjinerie (‘plant’) en toerusting | | | | |
|---|---|---|---|---|
| | Bruto drabedrag | Opgelope depresiasie | Drawaarde | |
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| Rekonsiliasie van drabedrag | | | | |
|---|---|---|---|---|
| | Grond en geboue | Toerusting | Voertuie | Totaal |
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Kopiereg voorbehou

**EKSAMENNOMMER:** | | | | | | | | | | | | | |

**SENTRUMNOMMER:** | | | | | | | | | | | |

3.2.2

| Voorraad | | | |
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3.2.3

| Handel en ander ontvangbare rekeninge (‘receivables’) | | | |
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**[34]**

**EKSAMENNOMMER:** | | | | | | | | | | | | | |

**SENTRUMNOMMER:** | | | | | | | | | | | |

**VRAAG 4**

**KONTANTVLOEISTAAT**

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| KONTANTVLOEI VAN BEDRYFSAKTIWITEITE | | |
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| KONTANTVLOEI UIT BELEGGINGSAKTIWITEITE | | |
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| KONTANTVLOEI UIT FINANSIERINGSAKTIWITEITE | | |
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| NOTA 1 | | |
| KONTANT ONTVANG VAN KLIËNTE | | |
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| KONTANT BETAAL AAN VERSKAFFERS EN WERKNEMERS | | |
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**[55]**

Kopiereg voorbehou

**EKSAMENNOMMER:**

**SENTRUMNOMMER:**

**VRAAG 5**

5.1 **AANKOPEREKENING**

| **DETAILS** | **KLERE** | **SPEELGOED** | | **TOTAAL** | **DETAILS** | **KLERE** | **SPEEL-GOED** | **TO-TAAL** |
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5.2 **AFDELINGSHANDELSTAAT**

| | **TOTAAL** | **KLERE** | **SPEELGOED** |
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**EKSAMENNOMMER:** | | | | | | | | | | | | |

**SENTRUMNOMMER:** | | | | | | | | | | |

## VRAAG 6

6.1 **LEDEGELD**

| DOK | DAG | DETAILS | FOL | BEDRAG | | DOK | DAG | DETAILS | FOL | BEDRAG |
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**EKSAMENNOMMER:** | | | | | | | | | | | | | |

**SENTRUMNOMMER:** | | | | | | | | | | | |

6.2 **STAAT VAN INKOMSTE EN UITGAWES**

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| INKOMSTE | | |
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| MINUS: UITGAWES | | |
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**[45]**

**TOTAAL: 200**

Kopiereg voorbehou