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KEREITE YA 12

LOETSE 2021

**ACCOUNTING
BUKA YA DIKARABO**

POTSO	MATSHWAO	MATSHWAO A FUMANWENG	MATSHWAO A LEKANYEDITSWENG
1	15		
2	60		
3	40		
4	35		
	150		

Buka ena ya dikarabo e na le maqephe a 9.

POTSO YA 1**1.1**

1.1.1	
1.1.2	
1.1.3	

3

1.2 RAPOROTO YA BAHLAHLOBI BA DIBUKA**1.2.1**

Hlwaya mofuta wa raporoto o be o hlalose hobaneng mofuta on awa repoto o ile wa ntshwa ke mohlalobi wa dibuka.

2

1.2.2

Hlalosa dintlha tse PEDI hobaneng beng ba diabo bat la ngongorehiswa ke hore khampani e fumane raporoto ya mofuta ona.

4

1.2.3

CEO o kopile mohlalobi wa dibuka ho hlophisa nyehelo ena e le 'sundry expense' le ho fetola maikutlo a tlhahlobo ka nepo. Fana ka mabaka a MABEDI hobaneng mohlalobi wa dibuka a sa tlo dumellana le tlhahiso.

4

1.2.4

Ntle le ditaba tse boletsweng kahodimo, hlalosa hobaneng khampani e tla qoswa ka puso e mpe ya kgwebo.

2

MATSHWAO KAOFELA

15

POTSO YA 2

2.1 Setatemente sa Lekenno Lohle ka la 28 Hlakola 2021

Dithekiso	
Ditheko tsa dithekiso	
Profiti kaofela	
Lekenno le leng	
Ditheolelo tse fumanweng	14 000
Lekenno kaofela	
Ditjeho tsa tshebetso	
Ho putlama	86 010
Sundry expenses	
Profiti ya tshebetso	
Lekenno la tswala	23 400
Porofiti pele ho ditjeho tsa tswala	
Profiti pele ho lekgetho la lekenno	
Lekgetho la lekenno	
Profiti e salang kamora lekgetho	689 310

36

2.2 LEKENO LE BOLOKILWENG

Balantshe ka la 1 Tlhakubele 2020	
Porofiti e setseng kamora lekgetho	689 310
Phaello e tlwaelehileng ya diabo	
Phaello ya nakwana	126 000
Balantshe ka la 28 Hlakola 2021	

7

2.3 KAROLO YA DIEKHWITHI LE DILAYABILITHI

*bontsha diaetheme tsa bohlokwa ka thoko tlasa dilayabilithi tsa jwale

EKHWITHI YA BENG BA DIABO	
Khapitale e tlwaelehileng ya diabo	
Lekeno le bolokilweng	
Dilayabilithi tseo e seng tsa jwale	
Dilayabilithi tsa jwale	
Kgwebo le tse ding tse lefellwang	
PALLOYOHLE YA EKHWITHI LE DILAYABILITHI	

17

MATSHWAO
KAOFELA

60

POTSO YA 3

3.1 Bala tse latelang bakeng sa Setatemente sa Phallo ya Tjhelete (Cash Flow Statement ka la 31 Phato 2021:

3.1.1	Phetoho ho tse lefellwang (botsha tjhelete e kenang kapa tjhelete e tswang)			
	DITSHEBETSO	KARABO		
				4
3.1.2	Lekgetho la lekeno le lefilweng			
	DITSHEBETSO	KARABO		
				4
3.1.3	Phaello e lefilweng			
	DITSHEBETSO	KARABO		
				4
3.1.4	Tjhelete e tswang diabong			
	DITSHEBETSO	KARABO		
				5
3.1.5	Tjhelete e sebedisitsweng ho reka diabo hape			
	DITSHEBETSO	KARABO		
				3
3.1.6	Ho nyoloha ha tjhelete ya kadimo			
	DITSHEBETSO	KARABO		
				4

3.2

NET CHANGE TJHELETENG LE DITEKATEKANONG TSA TJHELETE	
Tjhelete le ditekatekano tsa tjhelete (balantshe e bulang)	
Tjhelete le ditekatekano tsa tjhelete (balantshe e kwalang)	

3.3

3.3.1

Bala: reshio ya Diteko tsa Acid	
DITSHEBETSO	KARABO

3

3.3.2

Bala: % ya kuno ho palohare ya ekhwiti ya beng ba diabo.	
DITSHEBETSO	KARABO

5

3.3.3

Bala: Dividente ya reiti ditefo (%)	
DITSHEBETSO	KARABO

4

MATSHWAO KAOFELA	40	
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POTSO YA 4

4.1

4.1.1	
4.1.2	
4.1.3	

3

4.2.1

Hlwaya khampani e nang le boemo bo sebetsang hantle ba likhwidthithi. Qotsa o hlalose ditshupiso tse THARO tsa ditjhelete ho tshehetsa kgetho ya hao.

KHAMPANI:

DITSHUPISO TSA DITJHELETE LE TLHALOSO:

6

4.2.2

Motsamaisi wa Green Ltd o na le maikutlo a hore khampani e tshwanela ho lefa lounu ka potlako ka moo e ka kgonang. Hlalosa seo o ka mmolellang sona. Qotsa ditshupiso tse PEDI tsa ditjhelete (ka manane) ho tshehetsa maikutlo a hao.

6

4.2.3

Tshwaela ka reiti ya ditefo tsa Green Ltd and Plaza Ltd o be o fane ka lebaka la hore batsamaisi ba khampani ka nngwe ba nke qeto ka reiti ya ditefo. Qotsa manane.

6

4.2.4 Ho ba le diabo ha Sandi Charley:

Sandi Charley ke monga diabo ho tse pedi tsa dikhampani tsena. O na le R800 000 mme o na le maikemisetso a ho tsetela diabong tse ntjha. Boraro ba dikhampani di nkile qeto ya ho aba diabo tse ding ka la 1 Tlhakubele 2021 ka theko e teng mmarakeng ya 28 Hlakola 2021.

Bala % ya Sandi ya ho ba le diabo ho Green Ltd o be o tshwaele ka diphumano tsa hao.

PALO:

TSHWAELA:

4

Bala bonnyane ba lenane la diabo tseo a tshwanelang ho di reka ho Green Ltd le tjhelete eo a ka e sebedisang.

6

Ke keletso efe o ka e fang Sandi malebana le maikemisetso a hae a ho reka diabo ho Plaza Ltd? Fana ka dintlha tse PEDI. Qotsa manane (ditshupiso tsa ditjhelete) ho tshehetsa Karabo ya hao.

4

MATSHWAO KAOFELA	35	
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PALUYOHLE: 150