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KEREITE YA 12

**ACCOUNTING P2
PREPARATORY 2021**

MATSHWAO: 150

NAKO: Dihora tse 2

**Pampiri ena ya dipotso e na le maqephe a
14, pampiri ya difomula le buka ya dikarabo
e maqephe a 10.**



★ A C S E S 2 ★



EASTERN CAPE

DITAELO LE TLHAHISOLESEDING

Bala ditaelo tse latelang ka hloko o di latele jwalo kaha di le jwalo.

1. Araba dipotso KAOFELA.
2. BUKA YA DIKARABO e ikgethang e fanwe moo o lokelang ho arabela dipotsoTSOHLE.
3. Bontsha ditshebetso TSOHLE ho una dikarolo tsa matshwao.
4. O ka sebedisa khalkhuleita e sa porokeramuwang.
5. O ka sebedisa pentshele e loileng kapa pene e bolou/e ntsho ho araba dipotso.
6. Moo ho hlokehang, bontsha dipalo TSOHLE ho ntlha e le NNGWE ya desimale.
7. Ha o kgetha ho etsa jwalo, o ka sebedisa Pamiri ya Difomula ya Ditshupiso tsa Ditjhelete qetellong ya pamiri ena ya dipotso.
8. Ngola ka mongolo o makgethe mme o balehang
9. Sebedisa tlhahisoleseding theiboleng e ka tlase e le tataiso ha o araba pamiri ya dipotso. Qoba ho se suthe ho yona.

POTSO	SEHLOOHO	MATSHWAO	METSOTSO
1	Tlhahiso ya thepa	45	35
2	Poelano ya boradikoloto le VAT	40	30
3	Boleng ba Setoko	30	25
4	Ditekanyetso tsa ditjhelete	35	30
PALOYOHLE		150	120



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EASTERN CAPE

POTSO YA 1: TLHAHISO YA THEPA**(matshwao a 45; metsotso e 35)**

- 1.1 Choose the cost item in the list provided that matches the example below. Write only the cost item next to the question numbers (1.1.1 to 1.1.3) in the ANSWER BOOK.

Mosebetsi o sa tobang; mosebetsi o tobileng; matheriale e tobileng; matheriale e sa tobang

- 1.1.1 Matheriale ya ho hlwekisa e sebediswang fekthering
- 1.1.2 Moputso wa foromane ya fektheri
- 1.1.3 Ditjeho tsa matheriale e so sedetse e sebediswang poroseseng ya tlhahiso. (3 x 1) (3)

1.2 **AFRESH CREATIONS**

Afresh Creations e hlalisa mofuta o le mong wa dithaole tsa ho hlapa. Selemo sa Ditjhelete se fedile ka la 29 Hlakola 2020.

SE HLOKEHANG:

- 1.2.1 Bala ditjeho tse tobileng tsa matheriale. (4)
- 1.2.2 Hlophisa setatemente sa ditjeho sa tlhahiso sa selemo se fedileng ka la 29 Hlakola 2020. (18)
- 1.2.3 **Lebisa ho tlhahisoleseding ya C.**

Nako e tlwaelehileng ya basebetsi bohle ke dihora tse 40 ka beke. Tlhahisoleseding e fanweng kareteng ya mosebetsi ya James ya beke e fetileng ke pontsho yah o tla ha hae mosebetsing selemong sa ditjhelete.

Hlwaya dingongoreho tse PEDI malebana le maemo a ka hodimo. O boele o fane ka tlhahiso e le NNGWE ho lokisa dingongoreho tse fanweng. (6)

TLHAHISOLESERING:

A. Setoko se setseng:

	29 HLAKOLA 2020	1 TLHAKUBELE 2019
Setoko sa matheriale e so sebetse	R 314 500	R 115 200
Setoko mosebetsing o tswelang pele	?	53 500

B. Qotso ho tswa direkotong ka la 29 Hlakola: Sheba tlhahisoleseding C bakeng sa ditekanyetso.)

Matheriale e so sebetse e rekilweng ka sekoloto	R 738 900
Matheriale e so sebetse e buseditsweng ho displaya	15 300
Ditjeho tsa fektheri tsa overhead	322 100
Ditefo tsa Tlhahiso (mosebetsi o tobileng)	598 750



C. Tlhahisoleseding e nngwe:

- Mosebetsi a le mong, James, o ile a siellwa registareng ya Meputso ya Tlhahiso. Dintlha tse tswang kareting ya hae ya mosebetsi ya beke e fetileng ka Hlakola 2020 di ka mokgwa o latelang:

Dihora tse sebeditsweng	Reiti e tlwaelehleng	Dihora tsa ovathaeme	Reiti ya ovathaeme
30	R120	5	R180
Paloyohle ya seabo sa ramosebetsi ke 10% ya tefo yohle.			

- Inshorentshe ya R15 880 e ile ya siellwa ka phoso ditjehong tsa fektheri tsa overhead. Sena se kenyelletsa premiamo ya R2 220 e ileng ya lefuwa nakong ya 1 Pherekong 2020 ho isa ho 30 Phuptjane 2020. Ditjeho di tshwanela ho ajwa pakeng tsa fektheri le lefapha la thekiso ka reshio ya 3 : 1.
 - Mmoloki wa dibuka o kenyeletse R39 600 (75%) ya ditefo tsa bahlwekisi ditjehong tsa fektheri tsa overhead. Ke feela $\frac{2}{3}$ ya ditjeho e tshwanelang ho abelwa fektheri.
- D.** Kgwebo e hlahisitse dithaole tse 22 500 ka selemo sa ditjhelete ka R60 unithi ka nngwe.



1.3 TLHAHISO YA DIFREKRENTSHE

Kgwebo ena e hlahisa diphefumu le dishampu. Monga kgwebo, Marie Klasen o bapisitse porofiti e unnweng Nakong ya dilemo tse pedi tse fetileng (2019 le 2020).

SE HLOKEHANG:

- 1.3.1 Hlwaya theko e le NNGWE e fetofetohang ya sehlahiswa ka seng se neng se sa laolwa hantle. Ela hloko hore reiti ya infleishene ke 6 %. Qotsa manane. Ketsahalang ka nngwe, fana ka tharollo ya bothata bo hlwailweng. (6)
- 1.3.2 Fana ka pal oho bontsha hore ntlha ya break-even ya diyuniti tse 26 250 tsa diphefumu ka 2020 e nepahetse. (4)
- 1.3.3 Tshwaela ka ntlha ya break-even point le boemo ba tlhahiso ya **diphefumu**. Bolela dintlha tse PEDI ka manane. (4)

TLHAHISOLESEDING:**A. DITHEKO TSA DIYUNITI LE THEKO YA THEKISO**

	DIPHEFUMU (Ditheko tsa diyuniti)		SHAMPU (Ditheko tsa diyuniti)	
	2020 R	2019 R	2020 R	2019 R
DITHEKO TSE SA FETOHENG	36,75	30,00	18,48	22,00
Ditheko tsa Fektheri tsa overhead				
Ditjeho tsa Administresehene				
DTHEKO TSE FEROFETOHANG	108,00	88,00	50,00	38,50
Ditjeho tsa matheriale e tobileng	50,00	48,00	25,00	15,00
Ditjeho tse tobileng tsa mosebetsi	40,00	30,00	18,00	17,00
Ditjeho tsa Thekiso le tsa kabo	18,00	10,00	7,00	6,50
THEKO YA THEKISO	150,00	140,00	90,00	80,00

B. DIYUNITI LE NTLHA YA BREAK-EVEN

Palo yohle ya diyuniti tse hlahisitsweng le tse rekisitsweng	30 000	35 000	12 500	10 000
Ntlha ya Break-even (diyuniti)	26 250	20 200	5 775	5 300



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EASTERN CAPE

POTSO YA 2: POELANO YA BORADIKOLOTO LE VAT (matshwao a 40; metsotso e 30)**2.1 POELANO HO BO RADIKOLOTO**

Tlhahisoleseding e ama Mamela Traders ka Loetse 2020.

SE HLOKEHANG:

- 2.1.1 Bala balantshe ya Taolo ya Boradikoloto (Debtors Control balance) ka 30 Loetse 2020. Bontsha manane o bontshe '+', '-' or 'ha ho phetoho' tekanyetsong ka nngwe. (8)
- 2.1.2 Bala paloyohle e nepahetseng ya lethathamo la boradikoloto (Debtors' list) ka 30 Loetse 2020. (11)
- 2.1.3 Ntle le ho romelwa ha disetatemente tsa kgwedi ka nako, akhaontente e hlokometse hore sena ha se a ka sa ba le tshusumetso ho ntlafatseng tse bokelletsweng.
- **Lebisa Tlhahisoleseding ya C.** Bala % ya boradikoloto e sa ikamahanyang le melawana ya phano ya dikoloto. (4)
 - **Lebisa Tlhahisoleseding ya A.** Hlwaya bothata bo le BONG malebana le taolo ya boradikoloto. (2)
 - Fana ka ditlhahiso tse PED ho lokisa bothata bo hlwailweng. (2)

TLHAHISOLESERING:**A. Balantshe ka la 30 Loetse 2020 pele diphoso le ditshiello di elwa hloko:**

- (i) Balantshe ya Taolo ya boradikoloto ho General Ledger, R100 310.
- (ii) **Lethathamo la boradikoloto':**

	Credit Limit	Balance
D Dlamini	R20 000	R27 000
G Swardt	30 000	22 470
N Nomandla	15 000	17 600
L Vos	40 000	34 440
X Meyer	10 000	(2 000)

B. Diphoso le Ditshiello:

- (i) Paloyohle ya jenale ya boradikoloto (Debtors' Journal) e ovakhastuwe ka R3 600.
- (ii) Ha ho lekeno le entsweng bakeng sa invoice ya thekiso e nehilweng Vos ya R2 760.
- (iii) Phaello ya R230 e tshwanela ho hulwa akhaonteng ya Swardt e fetilweng ke nako.
- (iv) Thepa e kgutlisitsweng ke Nomandla, R1 400, e ne e rometswe lehlakoreng le fosahetseng la akhaonte ya hae ho Debtors' Ledger. Lekeno ho General Ledger le ne le nepahetse.
- (v) Tjhelete e kalo ka R6 300 e fumanweng ho Dlamini e rekotilwe ka phoso e le R3 600 jenaleng ya resiti ya Tjhelete (Cash Receipts Journal) ya ba ya poswa e le jwalo ho Ledger Accounts.
- (vi) Balantshe ya Meyer e tshwanela ho fetisetswa akhaonteng ya hae ho Creditors' Ledger.



C. Ka la 30 Loetse 2020, manollo ya Dilemo tsa boradikoloto e bontshitse tse latelang:

Balantshe	Kgwedi e hodimo	Matsatsi a 30	Matsatsi a 60	Matsatsi a 90
R99 000	R15 420	R22 200	R44 500	R16 880

Melawana ya Dikoloto: Boradikoloto ba fuwa matsatsi a 30 ho lokisa diakhaonte tsa bona.

2.2 VAT

FOREVER TRADERS

Tom Smith ke monga kgwebo. Tlhahisoleseding e ama nako ya VAT e fedileng ka la 31 August 2020.

Reiti ya VAT e behilweng ya 15% e kenngwa thepeng yohle e rekilweng le e rekiswang.

SE HLOKEHANG:

2.2.1 Bala tjelele ya VAT e tshwanelang ho lefuwa ho SARS ka la 31 August 2020. (9)

2.2.2 Ka Loetse, akhaontente e fumane tokomane ya fenitjhara e rekilweng ke Tom Smith bakeng sa lelapa la hae, ka R46 000. Tom o boletse hore R6 000 ya VAT e kentsweng tjeleteng eo e nkuwe e le VAT ya imphuthi. Dipatlisiso tse ding di fumantshitse hore ditokomane tse kang tseo di ne di ntse di kenngwa dibukeng selemong se fetileng.

Eletsa akhaontete ho sebetsana le taba ena. Bolela dintlha tse PEDI. (4)

TLHAHISOLESERING:

A. Tjhelele e lokelang ho lefuwa ho SARS ka la 1 Phato 2020 ke R31 470.

B. Diteransekshene tse latelang di hlahelletse direkotong tsa Phato 2020:

DINTLHA KA BOTLALO	NTLE LE VAT	TJHELETE YA VAT	HO KENTSWE VAT
Paloyohle ya dithekiso	R535 000	R80 250	R615 250
Theko ya setoko	385 000	57 750	442 750
Ditheolelo tse fumanweng ho tswa ho disaplaya	11 500	?	
Thepa e kgutlisitsweng ke boradikoloto	22 500	?	25 875
Thepa e nkuweng ke monga kgwebo ka theko	9 600	?	
Dikoloto tse hlakotsweng tsa boradikoloto		?	36 800

40



POTSO YA 3: INVENTORY VALUATION**(matshwao a 30; metsotso e 25)**

On-Time Watches (Pty) e na le boradiabo ba babedi, Lizzy le Patsy Ndou. Kgwebo e rekisa diwatjhe. Tsamaiso ya inventri ya nako le mokgwa wa ya keneng Pele o tswa Pele (FIFO) le sebedisitswe bakeng sa boleng ba diwatjhe. Selemo sa ditjhelete se fedile ka 30 Phuptjane 2020.

Kgwebo e rekisitse mofuta o le mong wa watjhe, XS Sports, nakong e fetileng in. Le ha diwatjhe tsena di ne di rekiseha hantle, Lizzy o na le maikutlo a hore porofiti ha e a lekana. A bontsha Patsy hore ho fumana diwatjhe tsa (Euroclox) ho tswa naheng e nngwe e ka ba tharollo ya bothata bona.

SE HLOKEHANG:

- 3.1 Bala tse latelang bakeng sa diwatjhe tsa Euroclox tse tswang naheng e nngwe ka la 30 Phuptjane 2020, o sebedisa mokgwa wa FIFO:
- Boleng ba setoko se kwalang (5)
 - Nako ya Stock-holding (ka matsatsi) o sebedisa tjhelete ya setoko (3)
 - % mark-up ditjehong (3)
- 3.2 Patsy o ne a sa e bone hantle qeto ya ho fumana diwatjhe tsa Euroclox ho tswa naheng e nngwe, empa ha bonahala hor qeto ya Lizzy e fana ka menyetla kgwebong. Ketsahalang ka nngwe hot se ka tlase, qotsa manane kapa ditshupiso.
- 3.2.1 Bapisa mark-up % e fihleletsweng mmotlolong ka mong o be o tshwaele ka moo sena se ammeng thekiso le porofiti ya mmotlolo e mmedi. (4)
- 3.2.2 Bapisa nako ya stock-holding bakeng sa mmotlolo ka mong le ho hlokeha ha mmotlolo ka mong o be o tshwaele ka moo tsena di ammeng tsamaiso ya diaetheme tsa sa mmotlolo e mmedi.setoko (4)
- 3.3 Lizzy o lakatsa ho fumana hore ebe mokgwa wa palohare e lekantsweng wa boleng ba diwatjhe tsa Euroclox o tla ba le diphetho tsa boleng bo nang le phapano ba setoko.
- Bala boleng ba diwatjhe tse 270 o sebedisa mokgwa wa palohare e lekantsweng. (5)
 - Hlalosa ka moo sena se ka amang porofiti yohle. (2)
 - Hlalosa ka moo ho ke keng ha nepahala hore a sebedise mokgwa wa palohare bakeng sa diwatjhe tse ntjha ka moso. Bolela dintlha tse PEDI. (4)



TLHAHISOLESEDING:**A. Direkoto tsa Setoko sa diwatjhe tse tswang naheng e nngwe tsa Euroclox:**

MAHLE	LENANE LA DIYUNITI	THEKO YA YUNITHI	TJHELETE KAOFELA
Tse rekilweng:			
1 Phupu 2019	200	R 1 615,50	R 323 100
30 Loetse 2019	500	1 700,00	850 000
20 Tshitwe 2019	1 200	1 900,00	2 280 000
25 Tlhakubele 2020	400	2 000,00	800 000
15 Motsheanong 2020	250	2 400,00	600 000
Tse rekilweng kaofela	2 550		R4 853 100
Tse kgutlileng: 15 May 2020	90		?
Tse ka rekiswang	2 460		?
Setoko ka la 30 Phuptjane 2020	270		?
Dithekiso	2 190	R2 700	R5 913 000
Ditheko tsa dithekiso			R4 033 100

B. Tlhahisoleseding e fumanweng ho tswa direkotong tsa ditjhelete ka la 30 Phuptjane 2020:

	MMOTLOLO WA EUROCLOX	MMOTLOLO WA XS SPORTS
Mark-up %	?	75%
Nako ya Stock-holding	?	120 days
Theko yah o rekisa watjhe ka nngwe	R2 700	R560
Palohare ya ditjeho tsa theko ya watjhe ka nngwe.	R1 842	R320
Palohare ya porofiti ya watjhe ka nngwe	R858	R240
Porofiti yohle	R1 879 900	R840 000
Thekiso ya diwatjhe	R5 913 000	R1 960 000
Yuniti e rekisitsweng	2 190 watches	3 500 watches
Diyuniti tse ka letsohong ha ho kwalwa	270 watches	1 381 watches



POTSO YA 4: DITEKANYETSO**(matshwao a 35; metsotso e 30)**

O filwe tlhahisoleseding ka Fantasy Laptops, kgwebo eo manga yona e leng Ray Rennie, Nakong ya ditenyetso ho tloha ka Tshitwe 2020 ho ya ho Hlakola 2021.

Kgwebo e rekisa mefuta e fapaneng ya dilaptopo mme ha e rekisi ka mokitlane. Ba boetse ba kgatele bareki dietheme tsena ka tefo e itseng.

SE HLOKEHANG:**4.1 Lebisa tlhahisoleseding ya A le B.**

Tlatsa Creditors' Payment Schedule yahlakola 2021. (7)

4.2 Lebisa tlhahisoleseding ya C le D.

Bala:

- % ya nyollelo e lebelletsweng ditjehong tsa tshireletso ho tloha ka la 1 Hlakola 2021
- % ya komeshene e leshwang barekisi ka Hlakola 2021
- Ditekanyetso tsa metsi le motlakase tsa Tshitwe 2020
- Tefo ya tjhelete ya kadimo e tla etswa ka la 31 Tshitwe 2020 (12)

4.3 Lebisa Tlhahisoleseding ya E.

Mohlalobi wa dibuka wa ka hare o hlokometse hore tjhelete e bileng ka hodimo ya matheriale ya ho pakela e ne e le R800 mme e bileng kahodimo ya (consumable stores) ebile 1 500.

Tshwaela ka taolo ya matheriale ya ho pakela le (consumable stores) Qotsa manane kapa dipalo. (6)

4.4 Lebisa ho tlhahisoleseding ya D.

Ka nako ya ho kginwa ya Coronavaerose ka Mmesa le Motsheanong 2020, kgwebo e lahlehetswe ke tjhelete hoba ho ne ho se dithekiso le tjhelete ya kuno. Le ha ho le jwalo, Ray o ile a tshwanela ho tswela pele ho lefa ditefo ho boloka kgwebo e phela.

- Fana ka lebaka le le LENG hobaneng a sa ka a batla ho emisa ho lefa meputso le ditefo. (2)
- Hlwaya tefo e nngwe e le NNGWE lethathamong tlhahisoleseding ya D eo a neng a ke ke a kgona ho e emisa o be o fane ka lebaka. (2)
- Hlwaya tefo e le NNGWE lethathamong tlhahisoleseding ya D eo a neng a ka e emisa o be o fane ka lebaka. (2)

4.5 Lebisa Tlhahisoleseding ya F.

Ray Rennie, monga kgwebo, o hloka thus oho nka qeto ya ditjhelete. O a tsilatsila hore a hire kapa a reke sepalangwang sa ho tsamaisa thepa. Dikgetho tsa hae tse pedi di bontshitswe e le Kgetho ya X le Kgetho ya Y. Ntle le ho etsa thekiso e ka hodimo kapa ho sebedisa sepalangwang, fana ka menyetla e MMEDI ya kgetho ka nngwe. (4)



TLHAHISOLESEDING:**A. Mark-up % le dithekiso:**

Mark-up ya 75% ditjehong e sebedisitswe ho beha ditheko tsa thekiso ya dilaptop.

DITHEKISO DI LE JWALO		DITHEKISO TSE LEBELLETSWENG		
Mphalane 2020	Pudungwana 2020	Tshitwe 2020	Pherekong 2021	Hlakola 2021
R490 000	R490 000	R770 000	R560 000	R525 000

B. Ditheko le ditefo ho disaplaya (bafani ba dikoloto):

- Setoko sohle se rekilwe ka sekoloto.
- Setoko se rekisitsweng se a buseletswa ka kgwedi ya Thekiso.
- Bafani ba bang ba dikoloto ba fana ka theolelo tefong kgwedding ya theko.
- 50% e lefuwa kgwedding ya theko ho fumana 10% ya theolelo.
- 30% e lefuwa kgwedding kamora teransekshene ya theko ya kgwedi.
- 20% e lefuwa kgwedding ya bobedi kamora teransekshene ya theko ya kgwedi.

C. Tlhahisoleseding diaethemong tse ikgethang ho tswa ho Cash Budget:

- **Tshireletso:** Balebedi ba nkwa Keepsafe Guarding.
- **Komeshene:** Barekisi ba lefuwa komeshene kgwedding yona eo ka dithekiso feela. Ha ba fumane moputso o tsitsitseng.
- **Metsi le Motlakase:** Nyollelo e lebelletsweng ho tloha ka la 1 Pherekong 2021 ke 24%.
- **Tjhelete ya kadimo le phaello:** Tjhelete ya kadimo ho tswa Delta Bank e na le phaello ya 12,5% ka selemo. Phaello ha e a etswa khapitale mme ditefo tse sa fetofetoheng di leshwa ka la 31 December ka selemo.
- **Dipolokelo tsa tse sebediselang(consumable stores):** Tsena di sebediswa ho kgata dilaptop tsa bareki.

D. Qotso ho tswa ho Cash Budget:

	Tshitwe 2020	Pherekong 2021	Hlakola 2021
	R	R	R
Tjhelete ya kuno: ditshebeletso tsa ho kgata	100 000	150 000	150 000
Phaello ya tjhelete ya kadimo (12,5% p.a.)	9 375	8 125	
Tefo ya tjhelete ya kadimo	?		
Komeshene ya barekisi	123 200	89 600	84 000
Consumable stores for repairs	42 000	63 000	63 000
Tshireletso	18 000	18 000	28 500
Metsi le Motlakase	?	18 600	18 600
Meputso le ditefo			
Matheriale yah o pakela			
Inshorentshe			



E. Mohlahlobi wa dibuka wa ka hare o hlwaile manane a latelang ka Mphalane 2020:

	Ditekanyetso R	Yonayona R	Mokgelo %
Dithekiso	490 000	400 000	-18,4%
Tjheletey a kuno	85 000	126 000	+48,2%
Matheriale ya ho pakela	22 000	22 800	+3,6%
Consumable stores	24 500	26 000	+6,1%

F. Dikgetho tsa ho fumana sepalangwang se tsamaisang thepa:

Ray o na le maikutlo a ho reka sepalangwang se tsamaisang thepa ka R520 000 kapa a se hire ka kgwedi hore kgwebo ya hae e kgone ho rekisa haholo kamora ho kginwa ha Coronavaerase. O na le feela R100 000 ho matsete a hae eo a ka e sebedisang. Matsete ana a mo fumantsha phaello ya 6,5% ka selemo.

O na le dikgetho tse pedi tseo a ka di shebang:

Kgetho ya X (ho reka sepalangwang):

Ho reka sepalangwang a sebedis tjhelete eo a e tsetetseng le hon ka tjhelete ya kadimo e ntjha ka dilemo tse 5 ya R420 000 ka reiti e hodimo ya phaello. O tla tshwanela ho lefa tjhelete ya kadimo ka dilemo tse hlano. Phaello ka dilemo tse hlano e tla ba 176 000.

Kgetho ya Y (ho hira sepalangwang):

Ho hira sepalangwang ho tswa Sentinel Ltd ka R15 000 ka kgwedi ka dilemo tse 60.

35

MATSHWAO KAOFELA: 150



GRADE 12 ACCOUNTING PAMPIRI YA DIFOMULA TSA DITSHUPISO TSA DITJHELETE	
$\frac{\text{Gross profit} \times 100}{\text{Sales} \quad 1}$	$\frac{\text{Gross profit} \times 100}{\text{Cost of sales} \quad 1}$
$\frac{\text{Net profit before tax}}{\text{Sales}} \times \frac{100}{1}$	$\frac{\text{Net profit after tax}}{\text{Sales}} \times \frac{100}{1}$
$\frac{\text{Operating expenses} \times 100}{\text{Sales} \quad 1}$	$\frac{\text{Operating profit}}{\text{Sales}} \times \frac{100}{1}$
Total assets : Total liabilities	Current assets : Current liabilities
(Current assets – Inventories) : Current liabilities	Non-current liabilities : Shareholders' equity
(Trade & other receivables + Cash & cash equivalents) : Current liabilities	
$\frac{\text{Average trading stock}}{\text{Cost of sales}} \times \frac{365}{1}$	$\frac{\text{Cost of sales}}{\text{Average trading stock}}$
$\frac{\text{Average debtors}}{\text{Credit sales}} \times \frac{365}{1}$	$\frac{\text{Average creditors}}{\text{Cost of sales}} \times \frac{365}{1}$
$\frac{\text{Net income after tax}}{\text{Average shareholders' equity}} \times \frac{100}{1}$	$\frac{\text{Net income after tax}}{\text{Number of issued shares}} \times \frac{100}{1}$ (*See note below)
$\frac{\text{Net income before tax} + \text{Interest on loans}}{\text{Average shareholders' equity} + \text{Average non-current liabilities}} \times \frac{100}{1}$	
$\frac{\text{Shareholders' equity}}{\text{Number of issued shares}} \times \frac{100}{1}$	$\frac{\text{Dividends for the year}}{\text{Number of issued shares}} \times \frac{100}{1}$
$\frac{\text{Interim dividends}}{\text{Number of issued shares}} \times \frac{100}{1}$	$\frac{\text{Final dividends}}{\text{Number of issued shares}} \times \frac{100}{1}$
$\frac{\text{Dividends per share}}{\text{Earnings per share}} \times \frac{100}{1}$	$\frac{\text{Dividends for the year}}{\text{Net income after tax}} \times \frac{100}{1}$
$\frac{\text{Total fixed costs}}{\text{Selling price per unit} - \text{Variable costs per unit}}$	
ELA HLOKO:	
* In this case, if there is a change in the number of issued shares during a financial year, the weighted-average number of shares is used in practice.	

