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Basic Education
REPUBLIC OF SOUTH AFRICA

SENIOR CERTIFICATE EXAMINATIONS/ NATIONAL SENIOR CERTIFICATE EXAMINATIONS

ACCOUNTING P2

MARKING GUIDELINES

2023

MARKS: 150

MARKING PRINCIPLES:

1. Unless otherwise stated in the marking guidelines, penalties for foreign items are applied only if the candidate is not losing marks elsewhere in the question for that item (no penalty for misplaced item). No double penalty applied.
2. Penalties for placement or poor presentation (e.g. details) are applied only if the candidate is earning marks on the figures for that item.
3. Unless otherwise stated, give full marks for the correct answer. If answer is incorrect, mark the workings provided.
4. If a pre-adjustment figure is shown as a final figure, allocate the part-mark for the working for that figure (not the method mark for the answer). Note: if figures are stipulated in marking guidelines for component parts within workings that earn no part marks, these will not carry the method mark for final answer as well.
5. Unless otherwise indicated, the positive or negative effect of any figure must be considered to award the mark. If no + or – sign or bracket is provided, assume that the figure is positive.
6. Where indicated, part-marks may be awarded to differentiate between differing qualities of answers from candidates.
7. If candidates provide more than the required number of responses, inspect all responses to give benefit to the candidate. Penalties may be applied for foreign entries if candidates earn full marks on a question (max -2 per question)
8. This marking guideline is not for public distribution, as certain items might imply incorrect treatment. The adjustments made are due to nuances in certain questions.
9. Where penalties are applied, the marks for that section of the question cannot be a final negative.
10. Where method marks are awarded for operation, the marker must inspect the reasonableness of the answer.
11. Operation means 'check operation'. 'One part correct' means operation and one part correct. Note: check operation must be +, -, x, ÷ as per candidate's calculation (if valid) or per marking guidelines.
12. In calculations, do not award marks for workings if numerator & denominator are swapped – this also applies to ratios.
13. In awarding method marks, ensure that candidates do not get full marks for any item that is incorrect at least in part. Indicate with a ☒.
14. Be aware of candidates who provide valid alternatives beyond the marking guideline. Note that one comment could contain different aspects.
15. Codes: f = foreign item; p = placement/presentation.

These marking guidelines consist of 10 pages.

QUESTION 1

1.1

1.1.1	True	✓
1.1.2	True	✓
1.1.3	False	✓

accept T / F

3

1.2 **VIOLET STORES**1.2.1 **UPDATE THE CASH JOURNALS FOR 30 APRIL 2023**

CASH RECEIPTS JOURNAL		#Award two marks for 5 480 in CRJ & 4 580 in CPJ together (no part marks)	CASH PAYMENTS JOURNAL	
	Amount			Amount
Total	115 600		Total	217 800
	900 [#] (5 480 – 4 580) ✓✓ two marks			15 000 ✓✓
	8 400 ✓			2 880 ✓
	18 300 ✓			740 ✓
				580 ✓
				(360 + 220) one mark;
	143 200 Must include 115 600	✓ for both totals; one part correct.		237 000 Must include 217 800

10

-1 (max -1) foreign / superfluous items (only if mark/s are earned elsewhere for the same figure)

In awarding the method mark for totals, ensure that the candidates do not get full marks for including any incorrect figure/s. Indicate with a ☒ (Principle 13)

1.2.2 **Calculate the correct Bank Account balance on 30 April 2023.**

WORKINGS		ANSWER		
<p>see 1.2.1 (CRJ) see 1.2.1 (CPJ)</p> <p>49 720 ✓ + 143 200 ☑ – 237 000 ☑</p> <p>OR 49 720 one mark – 93 800 two m.marks</p> <p>OR 237 000 – 49 720 – 143 200 (signs reversed)</p>	<table><tr><td>49 720 143 200 c/d 44 080</td><td>237 000</td></tr></table>	49 720 143 200 c/d 44 080	237 000	<p>(44 080) ☑</p> <p>one part correct ignore sign</p>
49 720 143 200 c/d 44 080	237 000			
<p>Be alert to alternative arrangement for calculations such as Ledger format</p> <p>Be alert to journal totals reflected as workings to calculate the bank balance.</p>		<p>*Inspect whether DR or CR for Recon (1.2.3)</p>		

4

1.2.3

BANK RECONCILIATION STATEMENT ON 30 APRIL 2023

	Alternative	DEBIT	CREDIT
Balance per Bank Statement Do not accept 12 200 or 49 720 as balancing figure	20 110	Balancing figure; DR and CR totals must be the same.	20 110 <input checked="" type="checkbox"/> could be DR
Outstanding deposit	22 500		22 500 ✓
Outstanding EFT No. 883	(9 520)	9 520 ✓	
No. 884	(12 530)	12 530 ✓	
Error on statement	(65 000)	65 000 ✓✓	
Correction of error	360		360 ✓✓
Balance as per Bank Account	(44 080)	*could be DR	44 080 <input checked="" type="checkbox"/>
		87 050	87 050

*check 1.2.2 to assess if candidate has calculated a favourable or overdraft balance.

-1 Presentation (inappropriate / no details provided);

-1 foreign items / superfluous items, (only if mark/s are earned elsewhere for the same figure) max -1

Candidates are expected to indicate DR and CR columns

If DR and CR are not indicated, award the marks if candidate has swapped the columns for all entries (inspect balances); otherwise, assume that the first column is Debit.

In awarding the method mark for the balancing bank statement figure, ensure that the candidates do not get full marks for including any incorrect figure/s. Indicate with a ☒ (Principle 13).

9

1.2.4

Violet noticed problems with the depositing of cash. Explain TWO measures that she can use to address these problems.

TWO valid points ✓✓ ✓✓

part marks for incomplete / unclear responses

Must relate to the cash deposits of the business.

- Implement a depositing routine / policy on daily or regular depositing.
- Employ a different person to be responsible for depositing money (division for duties **for one mark**).
- Engage the services of a cash in transit company (security services) / or split large amounts into smaller deposits.
- Supervise / conduct independent check / authorise funds to be deposited / inspect documentation (deposit slips) before and after deposit times.
- Encourage more customers to pay by EFTs (less cash handling).
- Set up a bank notification service for all transactions (to receive SMS).
- Do regular or random reconciliations using mini statements from banking application, as an interim control measure / cash and credit card transactions can also be reconciled daily, to avoid errors later.

4

TOTAL MARKS**30**

QUESTION 2

2.1.1 – 2.2.2: check workings when awarding method mark on final answer for reasonableness.

2.1.1**Calculate: Value of the closing stock of the Arctic TV sets using the FIFO method on 28 February 2023**

WORKINGS	ANSWER
<p>[300 – 60] one mark [270 – 240] one m.mark</p> <p>240 ✓ x R 4 100 ✓ + 30 ✓ x R 4 000 ✓</p> <p>984 000 two marks 120 000 two marks</p> <p>If only amounts are used:</p> <p>[1 230 000 – 246 000] two marks [1 600 000 – 1 480 000] two marks</p> <p>984 000 120 000</p>	<p>1 104 000 ✓</p> <p>one part correct, if the two stock values are added.</p>

5

2.1.2**Calculate: Stockholding period (in days) of the Arctic TV sets using the closing stock figure on 28 February 2023**

WORKINGS	ANSWER
<p>Choose only ONE option see 2.1.1</p> <p>$\frac{1\ 104\ 000}{6\ 010\ 000} \times 365$</p> <p>OR: if units are used</p> <p>$\frac{270}{1\ 550} \times 365$</p> <p>Numerator and denominator must be marked as such / all amounts are stand-alone</p>	<p>67 days ✓</p> <p>one part correct; If x 365 Days not necessary</p> <p>OR</p> <p>63,6 days m.mark</p> <p>Accept 64 days</p>

3

2.2.1**Calculate: Value of the closing stock of the Pacific TV sets on 28 February 2023 using the specific identification method**

WORKINGS	ANSWER									
<p>Only calculation for Pacific Brand</p> <p>(350 one mark + 800 one mark)</p> <p>1 150 ✓✓ – 765 ✓</p> <p>385 three marks x R9 300</p> <p>Using stock values:</p> <table><tr><td>Opening stock</td><td>purchases</td><td>cost of sales</td></tr><tr><td>3 255 000 +</td><td>7 440 000 –</td><td>7 114 500</td></tr><tr><td>one mark</td><td>one mark</td><td>one mark</td></tr></table> <p>Using stock balance at the end of each quarter:</p> <p>(500 + 155 – 160 – 110)</p> <p>385 units x 9 300</p>	Opening stock	purchases	cost of sales	3 255 000 +	7 440 000 –	7 114 500	one mark	one mark	one mark	<p>3 580 500 ✓</p> <p>one part correct; If x 9 300</p>
Opening stock	purchases	cost of sales								
3 255 000 +	7 440 000 –	7 114 500								
one mark	one mark	one mark								

4

2.2.2**Calculate: Gross profit on the Caspian Smart TV sets on 28 February 2023**

WORKINGS	ANSWER
<p>10 934 400 ✓ x [60 / 160] ✓</p> <p>OR 10 200 x 60%</p> <p> R 6 120 one mark x 670 one mark</p> <p> 10 200 x 670</p> <p>OR R 6 834 000 one mark x 60% one mark</p> <p>OR 10 934 400 one mark – 6 834 000 one mark</p>	<p>4 100 400 ✓</p> <p>one part correct</p>

3

2.2.3 Comment on the quarterly sales of Pacific TV sets and explain whether or not Mandie's adjustment of the selling price was a wise decision. Quote figures or calculations.**Explanation or comment on decision**

The reduction in price was not a wise decision ✓ because: (any of the following) ✓
 sales did not increase as expected / decline in sales over each quarter / money tied up in stock / decline in gross profit over time.

Comparative figures ✓✓ any two figures from each point (could include figures from 1st and last quarter)

- Units sold dropped per quarter (from 250 or 245 units) to 160 (by 85) to 110 (by 50) / by 56%.
- Gross profit per unit declined in each quarter (from R4 200) to R1 000 to R500.
- Sales revenue declined (from R3 375 000) to R1 078 000 in the last quarter.
- Closing stock is 35 units more than opening stock (385 – 350).

4

2.2.4 Comment on the stockholding periods of the Pacific and Caspian TV sets. Quote figures or calculations.**Comment on Pacific** ✓ **figure** ✓

SHP of 184 days (6 months) is long, and it is an older model that will not be able to be sold in the future / A decrease in units sold resulted in high stock value of R3 580 500 see 2.2.1 and lower profits.

Comment on Caspian ✓ **figure** ✓

SHP of 71 days (2,3 months) is acceptable as it is new, a durable product that can easily be sold / is in demand.

* Accept a combined answer with appropriate comments and figures: e.g. 113 days or 3,8 months (two marks).

4

Explain how the different holding periods affect the business financially. Quote figures or calculations. Be alert to combined responses with relevant explanations / figures.**Explanation for Pacific** ✓ **Figure/s** ✓

- Pacific places the business under strain / contributes to cash flow problems.
- High closing stock value of R3 580 500 see 2.2.1 and slower rate of sales (from 250 units) to 110 units. means that money is tied up in stock / requires more liquid assets / incurs additional expenses due to insurance / storage costs / possible obsolescence, damage.

Explanation for Caspian ✓ **figure/s** ✓

- Caspian brand sells well; 340 & 330 in two quarters / sales revenue is high (R5 548 800 and R5 385 600 or R10 934 400); better gross profit (R4 100 400 see 2.2.2) / minimises the pressure on liquidity / will be able to recoup investment in stock in the near future.

4

Explain what these periods indicate about the preferences of the customers. Quote figures or calculations.**Explanation (mention both brands, or is implied)** ✓✓ part marks for incomplete / unclear responses

Customers not interested in the Pacific TVs (old technology) / might be negatively affected by the introduction of the newer brand / They prefer the newer, more expensive Caspian.

Figures (comparison of each brand) ✓✓

Gradual lowering of SP (from R13 500) to R9 800 of Pacific did not influence customers. They are prepared to pay more for Caspian, R16 320 vs R9 800 for better quality, or later technology, better features / low sales: compare (110 to 330 / 160 to 340 / 270 to 670) units / Caspian sells faster; 83,75% of available units were sold whilst 66,5% of Pacific was sold.

4

2.2.5 Provide TWO points of advice to Mandie on how she can rectify the high stock levels of some of her products without reducing prices offered to customers any further.**TWO valid points** ✓✓ ✓✓ part marks for incomplete / unclear responses

- Transfer TVs to the other branch (Howick) to offer an alternative at that town.
- Extend the target market / exploring other areas / guesthouses / hotels.
- Sell them in bulk to other retailers (offer bulk discounts).
- Introduce online sales as a cost-saving initiative.
- Donations / Donate as part of corporate social responsibility / tax purposes.
- Promote sales by advertising more regularly or creating package deals (combo's).
- Offer more favourable terms (lower deposit / instalments).
- Offer incentives to salespersons based on sales volume.

4

TOTAL MARKS**35**

QUESTION 3**3.1 LADOO MANUFACTURERS****3.1.1 FACTORY OVERHEAD COST**

Workings within square brackets constitute one part, cannot be separated.

TOTAL before corrections	2 638 600	
Insurance 217 800 x 2/3 [235 950 – 18 150] OR [235 950 x 12/13]	145 200	✓✓*
Water and electricity 69 200 x [560/160] OR 415 200 x [560/960]	242 200	✓✓*
Rent expenses [1 264 000 x 5/8] 316 000 ✓ x 3/2 ✓ OR 790 000 – 316 000 OR 158 000 x 3 one mark one mark one mark one mark	474 000	✓*
operation, must include 2 638 600	3 500 000	✓*

8

*one part correct

Ignore brackets; foreign items, penalise on final total.

3.1.2 PRODUCTION COST STATEMENT ON 28 FEBRUARY 2023

*workings in square brackets constitute one part, cannot be separated.

Direct material cost Prime cost – DLC	6 750 000	✓
Direct labour cost [40 x 60 x 1 920] two marks 4 608 000 ✓✓ + 1 142 000 ✓	5 750 000	✓*
PRIME COST	12 500 000	
Factory overhead cost see 3.1.1	3 500 000	✓
TOTAL MANUFACTURING COST PC + FOHC	16 000 000	✓
Work-in-progress at beginning of the year	542 000	
	16 542 000	
Work-in-progress at end of the year balancing figure accept a positive figure	(629 500)	✓
COST OF PRODUCTION OF FINISHED GOODS 33 500 x 475	15 912 500	✓✓

10

Misplaced items: award marks for workings only, (See DLC)

If the final answer is correct, but no workings are provided, award the working marks only.

3.2 STYLZ MAKER**3.2.1 Do a calculation to confirm that the break-even point for 2023 is correct.**

$$\frac{[5\,600\,000 + 500\,000] \text{ one mark} \text{ OR } [10\,500 \times 581] \text{ one mark}}{R6\,100\,000 \checkmark - R1\,830 \checkmark - R563 \checkmark} = 4\,814,5 \text{ or } 4\,815 \text{ units (given)}$$

1 267 two marks

Numerator and denominator must be marked as such / Numerator is a stand-alone figure

$$\text{OR } \frac{\text{Sales at BEP}}{8\,810\,576,2} - \frac{\text{total FC}}{6\,100\,000} - \frac{\text{VC at BEP}}{2\,710\,576,2} = 0$$

3

Comment on the level of production and the break-even point for the past two years. Explain whether Lez Styles would be happy about the trends in these results and the profit he is earning. Provide figures or calculations.

Explanation ✓✓ (must include comparison between production and BEP for full marks)

Comparative figures ✓✓

Possible responses for 4 marks:

- The business produced 5 685 units more than BEP (10 500 – 4 815) / made a profit on 5 685 units / on 54% of units produced / profit of R7 202 895 (R1 267 x 5 685).
- The business made a profit on 5 685 units in 2023 compared to a profit on 2 233 units / on 34% of units produced in 2022 (6 500 – 4 267); an additional 3 452 units.

Response for 2 marks maximum:

If production is not compared to BEP, award marks for only ONE option below:

- Production increased by 4 000 units (10 500 – 6 500) / by 61,5%.
- BEP increased by 548 units (4 815 - 4 267) / 12,8%.

4

3.2.2 Explain why Lez is not concerned about the fixed costs increasing to R6,1 m in 2023. Quote figures.

Explanation ✓✓

Figures ✓✓

part marks for incomplete / unclear responses

- Enjoys economies of scale due to an increase in production (from 6 500 units) to 10 500 units / by 4 000 units / by 61,5%.
- Fixed cost per unit decreased (from R631) to R581 / by R50 / by 7,9%, due to increased production.

4

3.2.3 Identify how the selling and distribution costs in total and per unit changed over the two years. Quote figures.

Actual comparative amounts (figures) ✓

Total S&D costs increased (from R300 000) to R1 200 000 / by R900 000 / 300%.

Per-unit comparative figures ✓

The unit costs increased (from R46) to R114 / by R68 / by 148%.

2

Explain TWO reasons why Lez deliberately wanted to adjust this cost.

Any TWO valid reasons. ✓ ✓ accept short statements

- Wanted to be more competitive in the international market.
- Wanted to reach a wider market – appeal to foreign markets.
- More affordable to overseas customers / will be prepared to pay.
- Needed to spend more to take into account exchange rates.
- Anticipated more expensive shipping costs and custom duties.

2

3.2.4

Lez made specific decisions to improve the business and its product. Explain how the decisions he took have benefited the business by providing:

Two separate points relating to the raw material. Quote figures or calculations.

* be alert to the same point expressed differently.

TWO different points explained ✓✓ ✓✓ part marks for incomplete / unclear responses	Specific figure/s for each point ✓ ✓
• Prepared to pay a higher price for a better quality material to produce a better quality shirt.	Paid R200 (R110 in 2022) / 81,2% per metre more.
• Increasing the price did not deter or discourage customers from buying the new shirts.	4 000 more shirts sold / SP increased (from R1 430) to R1 830 / by R400 / by 28%
• Good quality material resulted in less wastage in production.	Used 1,8m material per shirt in 2023 (2,5m in 2022). Used 43 200m to make 10 500 shirts in 2023 (44 000m for 6 500 shirts in 2022) / 800m or 1,8% less.

6

Two separate points relating to direct labour. Quote figures or calculations.

* be alert to the same point expressed differently.

TWO different points explained ✓✓ ✓✓ part marks for incomplete / unclear responses	Specific figure/s for each point ✓ ✓
• Better recruitment and training resulted in a more motivated and efficient workforce.	Produced an extra 4 000 units / 62% more in 2023. Average output per worker increase (from 433) to 875 shirts / 442 more / 5,5 shirts per hour compared to 3,4 shirts per hour in 2022.
• Investment in equipment and training resulted in reduced direct labour cost.	DLC decreased by R24 000 / DLC per unit decreased (from R148) to R89 / by 40%.
• Decreasing the number of workers and paying an higher average wage (in recognition of skills) led to better performance in production.	From 15 to 12 workers / Average wage increase (from R64 000) to R78 000 / by R14 000 / by 22%.
• Maintaining the hours worked per worker resulted in a drop in the total hours in production (& a drop in total wages) but did not negatively affect production.	1 920 hours per worker / total hours dropped (from 28 800) to 23 040 / by 5 760 / 20%. DLC decreased by R24 000.

6

TOTAL MARKS	45
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QUESTION 4

4.1

NO.	CASH BUDGET		PROJECTED STATEMENT OF COMPREHENSIVE INCOME	
	RECEIPT	PAYMENT	INCOME	EXPENSE
4.1.1		26 400 ✓		550 ✓
4.1.2	675 ✓✓	90 000 ✓	675 <input checked="" type="checkbox"/> see receipts	

-1 per line, for any additional figures, provided a mark is earned on that line.

6

4.2 ALICE FURNISHERS (PTY) LTD

4.2.1 DEBTORS' COLLECTION SCHEDULE

	CREDIT SALES	MAY	JUNE	JULY
April	882 000	485 100	194 040	Superfluous entry; Lose method on total
May	891 800	164 983	490 490	196 196 ✓✓
June	921 200		170 422	506 660 ✓✓
July	931 000		If 20% x 92,5% or 186 200	172 235 ✓ <input checked="" type="checkbox"/> * If workings are shown
		650 083	854 952	875 091 <input checked="" type="checkbox"/> *

* one part correct

Misplaced items: mark the workings, penalise on final answer.

7

4.2.2 Calculate:

WORKINGS	ANSWER
(i) Cash sales for July 2023 1 330 000 – 931 000 OR 1 330 000 x 30% OR 931 000 x 30/70	399 000 ✓✓ No part marks
(ii) Loan amount in June 2023 5 500 ✓ x 12/1 ✓ x 100/11 ✓ 66 000 two marks; (total interest for the year) OR 5 500 one mark x 12 one mark 0,11 one mark Be alert to alternative arrangements for calculations.	600 000 <input checked="" type="checkbox"/> one part correct
(iii) Payment to creditors in July 2023 910 000 x 80%	728 000 ✓ <input checked="" type="checkbox"/> If x 80%

8

4.2.3 Calculate the % increase that workers will receive in July 2023.

WORKINGS	ANSWER
[182 320 – 172 000] one mark $\frac{10\,320}{172\,000} \times 100^*$ OR $\frac{182\,320}{172\,000} \times 100$ 106% two marks - 100% *100 does not constitute 'one part correct' Numerator and denominator must be marked as such / all stand-alone figures.	6,0% <input checked="" type="checkbox"/> one part correct % sign not necessary * inspect workings to award this m.mark.

3

Give TWO reasons why you think that workers would be satisfied with this increase.

Any TWO points ✓ ✓ figures not necessary. Accept short responses; responses based on calculation in 4.2.3

- Current inflation rate is accommodated.
- State of the economy – recession / high unemployment
- Cutbacks by businesses – rising costs
- Cash flow problems of the business – need for a loan
- Reduction in directors fees (4,6%)
- Salary increases generally higher than increase in other expenses on the budget. .

2

4.2.4

Comment on the effectiveness of the advertising. Provide figures or calculations.

Figures from Information F (May) must be quoted

Comment (comparison with sales) ✓✓ part marks for partial response i.e. either advertising only or sales only
Comparative figures ✓✓ must compare percentages; award one mark if only amounts are quoted.

- Sales is lower than the budget by 15% (191 100 / 1 274 000) but advertising is lower than budget by 3,7% (1 400 / 38 220).
- Advertising is budgeted at 3% of sales (38 220 / 1 274 000), actual amount used is 3,4% of sales (36 820 / 1 082 900).

4

Alice is satisfied with the control over delivery expenses. Provide figures or calculations to justify her feelings.

WORKINGS	ANSWER
$\frac{54\ 100}{1\ 082\ 900} \times 100$ <p>* is not one part correct</p> <p>OR $1\ 082\ 900 \times 5\%$ OR $54\ 145 - 54\ 100$ 63 700 – 54 100 = 9 600 one mark option</p>	<p>4,9 or 5% ✓✓ one part correct</p> <p>OR 54 145 two marks OR R45 two marks</p>

2

Identify a different issue (problem) for EACH vehicle that confirms her concern. Provide figures or calculations to justify her feelings.

Vehicle 1 Problem ✓ figure ✓	<ul style="list-style-type: none"> • High maintenance, R9 500 of R16 000 / 59% of the budget. • Used 65,6% of the total delivery expenses incurred / R35 500 of 54 100. • High kilometres covered, 1 260 km of 1 800 km / 70% of workload. • Vehicle 1 is 4 years older than vehicle 2, and is being over-used (1260km)
Vehicle 2 Problem ✓ figure ✓	<ul style="list-style-type: none"> • Under-utilised; covers only 540km / 30% of workload / 720km less than V1. • Used R14 000 of R40 000 for fuel / 35% of budget for fuel / Possible abuse. • Delivery expenses averages R34,44 per km as against R28,17 of vehicle 1 or the budgeted average of R31,85. • Being paid the same salary, R15 000 for being unproductive.

4

Provide TWO suggestions on how Alice can improve the use or efficiency of the vehicles.

Any TWO suggestions ✓✓ ✓✓ part marks for incomplete / unclear responses

- Keep a log book of trips covered and supervise regularly.
- Set targets for each driver per week, per month / balance the workload per vehicle.
- Plan for regular maintenance / servicing of the vehicles for long-term productivity.
- Pay drivers for work covered, instead of a fixed salary (incentive or motivation).
- Instal tracking (GPS) device to minimise abuse or to prevent personal use.
- Swap use of vehicles – older one for shorter trips, newer one for longer trips.
- Combining loads / consignments going in the same direction / determine tariffs per trip based on distances covered.

4

TOTAL MARKS

40

TOTAL: 150