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GAUTENG PROVINCE
EDUCATION
REPUBLIC OF SOUTH AFRICA

JUNE EXAMINATION GRADE 12 2025

ACCOUNTING (PAPER 2) ANSWER BOOK

| | |
|--------------------------|--|
| NAME AND SURNAME: | |
| NAME OF SCHOOL: | |

| QUESTION | TOTAL MARKS | MARKS OBTAINED | MODERATED MARK |
|--------------|-------------|----------------|----------------|
| 1 | 56 | | |
| 2 | 48 | | |
| 3 | 34 | | |
| 4 | 12 | | |
| TOTAL | 150 | | |

11 pages



**QUESTION 1: COST ACCOUNTING****(56 marks; 45 minutes)****1.1 CONCEPTS**

| | | |
|--------------|--|--|
| 1.1.1 | | |
| 1.1.2 | | |
| 1.1.3 | | |

3

1.2 EASY DRINK MANUFACTURERS**1.2.1 Calculate the direct material issued for the year ended 30 April 2025.**

| | |
|-------------------------------|--|
| Opening Stock | |
| | |
| | |
| | |
| Closing stock | |
| Direct material issued | |
| | |

13

1.2.2 Calculate the direct labour cost for the year ended 30 April 2025.

| WORKINGS | ANSWER |
|-----------------|---------------|
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8





1.2.3

Complete the Factory Overhead Cost Note for the year ended 30 April 2025.

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17

1.3 **SEGAL MANUFACTURERS**

1.3.1

Complete the missing figures marked with an asterisk (*).

| COSTS | TOTAL | UNIT COST 2025 | UNIT COST 2024 |
|--------------------------|--------------|-----------------------|-----------------------|
| Direct materials | R250 000 | * | R12 |
| Direct labour | * | * | R11 |
| Direct costs | * | R25 | R23 |
| Factory overheads | R200 000 | R8 | R10 |
| Administration costs | R75 000 | R3 | R3 |
| Selling and distribution | R100 000 | R4 | R2 |

4

1.3.2

Calculate the unit cost of production for 2025.

| WORKINGS | ANSWER |
|-----------------|---------------|
| | |

2



**QUESTION 2: INVENTORIES****(48 marks; 38 minutes)****2.1**

| | | |
|--------------|--|--|
| 2.1.1 | | |
| 2.1.2 | | |
| 2.1.3 | | |

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2.2 MB SPORT SHOP**2.2.1**
Calculate the value of the closing stock on 28 February 2025 using the weighted-average method.

| WORKINGS | ANSWER |
|-----------------|---------------|
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| 7 |

2.2.2
Calculate the cost of sales for the year ended 28 February 2025.

| WORKINGS | ANSWER |
|-----------------|---------------|
| | |

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| 3 |

2.2.3
Calculate the gross profit for the year ended 28 February 2025.

| WORKINGS | ANSWER |
|-----------------|---------------|
| | |

| |
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| |
| 3 |



**QUESTION 3: MANAGEMENT OF FIXED ASSETS****(34 marks; 27 minutes)****3.1**

Calculate the TOTAL depreciation on vehicles for the year ended 28 February 2025.

| | | | |
|---|---|--|---|
| | | | |
| | <table border="1"> <tr> <td style="width: 50px; height: 20px;"></td> </tr> <tr> <td style="text-align: center;">8</td> </tr> </table> | | 8 |
| | | | |
| 8 | | | |

3.2

Calculate the rate of depreciation used by Bellairs Ltd to depreciate their equipment.

| |
|--|
| |
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|---|
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| 4 |



3.3

Complete the extract of the Fixed Asset Note for the year ended 28 February 2025 by completing all the relevant amounts indicated by A – H.

| | |
|---|--|
| A | |
| B | |
| C | |
| D | |
| E | |
| F | |
| G | |
| H | |

14

3.4

Calculate the profit or loss on the disposal of vehicle. Give advice on what should be taken into account when deciding to sell an asset.

Calculation:

Advice:

4



3.5

The business must establish internal controls to prevent the misuse of vehicles. You have been approached to help improve internal controls. Give TWO internal controls that can be implemented.

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34



**QUESTION 4: PROBLEM-SOLVING****(12 marks; 10 minutes)**

| | PROBLEMS FOR 2025 (with figures) | ADVICE |
|--------------------------|---|-----------------|
| Golf T-Shirts | PROBLEM 1 | ADVICE 1 |
| | PROBLEM 2 | ADVICE 2 |

| | | |
|---------------|------------------|-----------------|
| Shirts | PROBLEM 1 | ADVICE 1 |
| | PROBLEM 2 | ADVICE 2 |

| |
|-----------|
| |
| 12 |





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ACCOUNTING ANSWER BOOK P2

ANSWER BOOK

(PAPER 2)

ACCOUNTING

2025

GRADE 12

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