

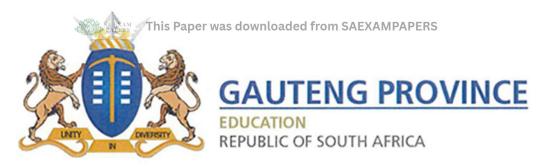
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JUNE EXAMINATION GRADE 12

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)
QUEUTION I.	0001 A0000111110	(50 illaiks	, To illillates,

1.1 CONCEPTS

1.2.2

1.1.1		
1.1.2		
1.1.3		3

1.2 EASY DRINK MANUFACTURERS

Opening Stock	
Closing stock	
Closing stock	
Direct material issued	

Calculate the direct labour cost for the year	r ended 30 April 2025.
WORKINGS	ANSWER





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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







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	,		

Calculate the break-even point for 2025. WORKINGS	ANSWER
***************************************	AITOTTER
Comment on the level of production and br	roak-oven point of the
	eak-even point of the
company in 2025.	







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QUES1	TION 2: INVENTORIES	(48 marks; 38 n	ninutes)
2.1	2.1.1		
	2.1.2		╛┌
	2.1.3		3
	LL		
2.2	MB SPORT SHOP		
2.2.1	Calculate the value of the closing stock on 28 Feb the weighted-average method.	ruary 2025 using	
	WORKINGS	ANSWER	
			_
			-
			7
2.2.2	Calculate the cost of sales for the year ended 28 F	ebruary 2025.	
	WORKINGS	ANSWER	
			3
	<u> </u>	<u> </u>	
2.2.3	Calculate the gross profit for the year ended 28 Fe	bruary 2025.	
	WORKINGS	ANSWER	
			3



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	(FAFLIX Z)	GIV17 0072	

Calculate the percentage mark-up achieved for 28 February 2025.	or the year er	nded
WORKINGS	ANSWER	
Calculate the closing stock value using the first-in	i	d.
WORKINGS	ANSWER	
_		
The owner heard that he could adjust the profit by valuation method from the weighted-average metherist-out method.		
Explain the difference between the stock valuation owner.	n methods to the	
What advice will you give the owner about changir valuation method to another?	ng from one stoo	k
NA4		

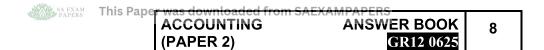


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alculate how long (in days) it is expected to to osing stock of 465 cricket bats.	ake to sell the
WORKINGS	ANSWER
ovide a calculation to support Mango Brand'	s concern about the
ontrol of cricket bats. WORKINGS	ANSWER
WORKINGS	ANSWER
hat entry would you make in the company's	books to record this
oblem? Explain.	
ebit:	
redit:	
xplanation:	
ow can Mango Brand solve this problem? Pro	ovide THREE points.







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

Calculate the TOTAL dep 28 February 2025.	reciation on venici	es for the year ended
		·
Calculate the rate of depr heir equipment.	eciation used by Be	ellairs Ltd to depreciate





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<u> </u>	A	
	В	
	С	
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	G	
	H	
n v	hat should be taken into	on the disposal of vehicle. Give advice o account when deciding to sell an asset
ald	ulation:	
.dv	ce:	





	(PAPER 2)	GR12 062
ehicles. You have	establish internal controls to been approached to help imp controls that can be implemen	rove internal controls.
Sive TWO litterilar	controls that can be implemen	iteu.





(PAPER 2)

ANSWER BOOK GR12 0625

11

QUESTION 4: PROBLEM-SOLVING

(12 marks; 10 minutes)

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

	PROBLEM 1	ADVICE 1
Shirts	PROBLEM 2	ADVICE 2

12

TOTAL: 150







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