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STICKER

CENTRE NUMBER

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EXAMINATION NUMBER

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NATIONAL SENIOR CERTIFICATE**ACCOUNTING P2****GRADE 12****NOVEMBER 2025*****SPECIAL ANSWER BOOK***

QUESTION	MARKS	INITIAL	MOD.
1			
2			
3			
4			
TOTAL			

This answer book consists of 11 pages.

SA EXAM PAPERS

1.1.3 Identify TWO problems (with figures) with the management of cash in Duma Stores. In EACH case, provide a different solution for how these problems can be prevented in future...

Problem with figures	Solution

6

1.2 CREDITORS' RECONCILIATION

1.2.1

	Creditors' Ledger Account of Matsulu Suppliers	Statement of Account
Incorrect balance	270 140	287 600
(i)		
(ii)		
(iii)		
(iv)		
(v)		
(vi)		

11

1.2.2 Explain how the business can prevent this problem from happening in the future, excluding separation of duties. Provide TWO points.

4

What action should be taken against the purchasing manager, besides dismissing him? Provide ONE point.

2

TOTAL MARKS
40



QUESTION 2**2.1 SUPERSAVERS SUPERMARKET**

2.1.1 Calculate the value of the closing stock on 28 February 2025, using the FIFO method.

WORKINGS	ANSWER

7

2.1.2 Bryan has noticed that some of the stock of flavoured juices has exceeded their shelf life (sell-by date) of 65 days. Identify the value of stock that Bryan is referring to, using the FIFO stock valuation method.

WORKINGS	ANSWER

2

2.1.3 How can Bryan manage the stock of flavoured juices to avoid losses incurred by the business? Provide TWO points.

4

2.2 BANDURA PRINTERS**2.2.1 Rotrim model:**

Calculate the value of the closing stock on 30 June 2025 using the specific identification method.	
WORKINGS	ANSWER

4

2.2.2 Punchies model:

Calculate the stockholding period (in days) using the closing stock.	
WORKINGS	ANSWER
Comment on the stockholding period. Provide ONE point, with figures. The stockholding period for the year ended 30 June 2024 was 69 days.	

5

2

2.2.3 Clear View model:

Although the Clear View model had units returned, Moses is very pleased with his decision to introduce it as a new model. Provide TWO points (with figures) to explain why Moses is pleased.
Moses wants to reduce the number of units being returned to the suppliers. Give ONE suggestion on how this can be achieved.

4

2



2.3 MANAGEMENT OF INVENTORIES**2.3.1 Electric fans:**

Identify the decision that Robin implemented about the electric fans.

1

Explain how this decision had a positive result for the business. Provide ONE point, with figures.

2

2.3.2 Fridges:

Robin changed the brand of fridges that he was selling. Provide ONE point, with figures, to show that this was not a good idea.

2

TOTAL MARKS
35

3.2.3 Identify the fixed-cost item (with figures) that has been poorly controlled. Give a possible reason for this concern.

COST ITEM	REASON FOR CONCERN

3

CELLPHONE SCREEN COVERS

3.2.4 Variable-cost item (with figures) that has been poorly controlled. Give advice on how to improve control over this cost item.

COST ITEM	ADVICE

3

Variable-cost item (with figures) that has been well controlled. Explain how this item was well controlled.

COST ITEM	REASON

3

TOTAL MARKS
35



QUESTION 4**4.1 VIVAN TRADERS****4.1.1 DEBTORS' COLLECTION SCHEDULE:**

MONTH	CREDIT SALES R	DECEMBER 2025 R	JANUARY 2026 R
October 2025	1 417 500	198 450	
November 2025	1 443 750	721 875	
December 2025	1 496 250	430 920	
January 2026			
RECEIPTS FROM DEBTORS		1 351 245	

6

4.1.2 Calculate:

WORKINGS	ANSWER
(i) Bad debts in January 2026	
(ii) Salary: sales manager for January 2026	
(iii) Salaries: assistants for December 2025	
(iv) Advertising for December 2025	

13

4.1.3 Calculate:

WORKINGS	ANSWER
Cash purchases of trading stock in January 2026	
Payments to creditors in January 2026	

3

2

4.1.4 Calculate the amount of the fixed deposit which will mature on 31 January 2026.

WORKINGS	ANSWER

4

4.2 WARMBAD TRADERS

4.2.1 Explain why it is important to compare the budgeted figures with the actual figures. Provide ONE point.

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2

4.2.2 Loss of sales:

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2

Provide a calculation to show the amount of cash that was lost in October 2025 sales when compared to September 2025 sales.

WORKINGS	ANSWER

2



4.2.3 State TWO benefits that Warmbad Traders will forfeit by failing to meet its financial obligations with suppliers in October 2025.

2

4.2.4 Remuneration to employees:

Give ONE reason for Dozer awarding his employees with commission during September 2025. Quote figures.

2

Give ONE reason why the employees will not be satisfied with the revised remuneration policy. Quote figures.

2

TOTAL MARKS
40

TOTAL: 150

