

| Required:   |   |   |           |                                      |                      |                         |           |                              |           |                                    |            |                                      |           |                       |                  |   |                                 |                                       |                |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |
|---|---|---|-----------|--------------------------------------|----------------------|-------------------------|-----------|------------------------------|-----------|------------------------------------|------------|--------------------------------------|-----------|-----------------------|------------------|---|---------------------------------|---------------------------------------|----------------|--------------------------|----------|------------------------------|-----------|--------------------------------------|-----------|--|-----------|--|------------------|--|------|
| Gevra:  |   |   |           |                                      |                      |                         |           |                              |           |                                    |            |                                      |           |                       |                  |   |                                 |                                       |                |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |
| 1.2.1   | Calculate the Direct Labour cost.   |   | (8)       |                                      |                      |                         |           |                              |           |                                    |            |                                      |           |                       |                  |   |                                 |                                       |                |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |
| 1.2.1   | Bereken die direkte arbeidskoste.   |   | (8)       |                                      |                      |                         |           |                              |           |                                    |            |                                      |           |                       |                  |   |                                 |                                       |                |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |
|   | Normal time: 220 hours x R60 x 8 months = R118 800 ✓<br>Last quarter: 30 hours x R60 = R 1 800 ✓<br>Overtime: 60 hours x R90 = R 5 400 ✓<br><br>R126 000 ✓<br><br>*one part correct   |   | (8)       |                                      |                      |                         |           |                              |           |                                    |            |                                      |           |                       |                  |   |                                 |                                       |                |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |
| 1.2.2   | Complete the correct Factory Overhead Cost note.  |   | (16)      |                                      |                      |                         |           |                              |           |                                    |            |                                      |           |                       |                  |   |                                 |                                       |                |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |
| 1.2.2   | Voltooi die korrekte nota vir fabrieksbokoste.  |   | (16)      |                                      |                      |                         |           |                              |           |                                    |            |                                      |           |                       |                  |   |                                 |                                       |                |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |
|   | <p><b>3. FACTORY OVERHEAD COST</b></p> <table border="1"> <tr> <td>Indirect material<br/>(6 100 ✓ + 73 000 ✓ - 5 000 ✓)</td> <td>74 100 ✓✓</td> </tr> <tr> <td>Indirect labour (126 800 - 10 800 ✓)</td> <td>116 000 ✓</td> </tr> <tr> <td>Sundry factory expenses</td> <td>43 320 ✓</td> </tr> <tr> <td>Factory rent (163 800 x 5/9)</td> <td>91 000 ✓✓</td> </tr> <tr> <td>Insurance (22 100 - 1 700 ✓) x 70%</td> <td>14 280 ✓✓</td> </tr> <tr> <td>Water &amp; electricity (30 000 x 76/60)</td> <td>35 000 ✓✓</td> </tr> <tr> <td></td> <td><b>373 700 ✓</b></td> </tr> </table> <p><b>3. FABRIEKSBOKOSTE</b></p> <table border="1"> <tr> <td>Indirekte materiaal<br/>(6 100 ✓ + 73 000 ✓ - 5 000 ✓)</td> <td>74 100 ✓✓</td> </tr> <tr> <td>Indirekte arbeid (126 800 - 10 800 ✓)</td> <td>116 000 ✓</td> </tr> <tr> <td>Diverse fabrieksuitgawes</td> <td>43 320 ✓</td> </tr> <tr> <td>Fabriekshuur (163 800 x 5/9)</td> <td>91 000 ✓✓</td> </tr> <tr> <td>Versekering (22 100 - 1 700 ✓) x 70%</td> <td>14 280 ✓✓</td> </tr> <tr> <td>Water &amp; elektrisiteit (30 000 x 76/60)</td> <td>35 000 ✓✓</td> </tr> <tr> <td></td> <td><b>373 700 ✓</b></td> </tr> </table> | Indirect material<br>(6 100 ✓ + 73 000 ✓ - 5 000 ✓) | 74 100 ✓✓ | Indirect labour (126 800 - 10 800 ✓) | 116 000 ✓            | Sundry factory expenses | 43 320 ✓  | Factory rent (163 800 x 5/9) | 91 000 ✓✓ | Insurance (22 100 - 1 700 ✓) x 70% | 14 280 ✓✓  | Water & electricity (30 000 x 76/60) | 35 000 ✓✓ |                       | <b>373 700 ✓</b> | Indirekte materiaal<br>(6 100 ✓ + 73 000 ✓ - 5 000 ✓) | 74 100 ✓✓                       | Indirekte arbeid (126 800 - 10 800 ✓) | 116 000 ✓      | Diverse fabrieksuitgawes | 43 320 ✓ | Fabriekshuur (163 800 x 5/9) | 91 000 ✓✓ | Versekering (22 100 - 1 700 ✓) x 70% | 14 280 ✓✓ | Water & elektrisiteit (30 000 x 76/60) | 35 000 ✓✓ |  | <b>373 700 ✓</b> |  | (16) |
| Indirect material<br>(6 100 ✓ + 73 000 ✓ - 5 000 ✓)   | 74 100 ✓✓   |   |           |                                      |                      |                         |           |                              |           |                                    |            |                                      |           |                       |                  |   |                                 |                                       |                |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |
| Indirect labour (126 800 - 10 800 ✓)                  | 116 000 ✓   |   |           |                                      |                      |                         |           |                              |           |                                    |            |                                      |           |                       |                  |   |                                 |                                       |                |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |
| Sundry factory expenses                               | 43 320 ✓  |   |           |                                      |                      |                         |           |                              |           |                                    |            |                                      |           |                       |                  |   |                                 |                                       |                |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |
| Factory rent (163 800 x 5/9)                          | 91 000 ✓✓   |   |           |                                      |                      |                         |           |                              |           |                                    |            |                                      |           |                       |                  |   |                                 |                                       |                |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |
| Insurance (22 100 - 1 700 ✓) x 70%                    | 14 280 ✓✓   |   |           |                                      |                      |                         |           |                              |           |                                    |            |                                      |           |                       |                  |   |                                 |                                       |                |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |
| Water & electricity (30 000 x 76/60)                  | 35 000 ✓✓   |   |           |                                      |                      |                         |           |                              |           |                                    |            |                                      |           |                       |                  |   |                                 |                                       |                |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |
|   | <b>373 700 ✓</b>  |   |           |                                      |                      |                         |           |                              |           |                                    |            |                                      |           |                       |                  |   |                                 |                                       |                |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |
| Indirekte materiaal<br>(6 100 ✓ + 73 000 ✓ - 5 000 ✓) | 74 100 ✓✓   |   |           |                                      |                      |                         |           |                              |           |                                    |            |                                      |           |                       |                  |   |                                 |                                       |                |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |
| Indirekte arbeid (126 800 - 10 800 ✓)                 | 116 000 ✓   |   |           |                                      |                      |                         |           |                              |           |                                    |            |                                      |           |                       |                  |   |                                 |                                       |                |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |
| Diverse fabrieksuitgawes                              | 43 320 ✓  |   |           |                                      |                      |                         |           |                              |           |                                    |            |                                      |           |                       |                  |   |                                 |                                       |                |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |
| Fabriekshuur (163 800 x 5/9)                          | 91 000 ✓✓   |   |           |                                      |                      |                         |           |                              |           |                                    |            |                                      |           |                       |                  |   |                                 |                                       |                |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |
| Versekering (22 100 - 1 700 ✓) x 70%                  | 14 280 ✓✓   |   |           |                                      |                      |                         |           |                              |           |                                    |            |                                      |           |                       |                  |   |                                 |                                       |                |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |
| Water & elektrisiteit (30 000 x 76/60)                | 35 000 ✓✓   |   |           |                                      |                      |                         |           |                              |           |                                    |            |                                      |           |                       |                  |   |                                 |                                       |                |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |
|   | <b>373 700 ✓</b>  |   |           |                                      |                      |                         |           |                              |           |                                    |            |                                      |           |                       |                  |   |                                 |                                       |                |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |
| 1.2.3   | Prepare the Production Cost Statement for the year ended 30 June 2020.  |   | (13)      |                                      |                      |                         |           |                              |           |                                    |            |                                      |           |                       |                  |   |                                 |                                       |                |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |
| 1.2.3   | Stel die Produksiekostestaat op vir die jaar geëindig 30 Junie 2020.  |   | (13)      |                                      |                      |                         |           |                              |           |                                    |            |                                      |           |                       |                  |   |                                 |                                       |                |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |
|   | <p><b>NO-SHOCK COVERS</b></p> <p><b>PRODUCTION COST STATEMENT FOR THE YEAR ENDED 30 JUNE 2020</b></p> <table border="1"> <thead> <tr> <th></th> <th>Note</th> <th>(R)</th> </tr> </thead> <tbody> <tr> <td>Direct material cost</td> <td>1</td> <td>350 000 ✓</td> </tr> <tr> <td>Direct labour cost</td> <td>2</td> <td>126 000 ✓</td> </tr> <tr> <td>Prime cost</td> <td></td> <td>476 000 ✓</td> </tr> <tr> <td>Factory overhead cost</td> <td>3</td> <td>373 700 ✓</td> </tr> <tr> <td><b>Total cost of production</b></td> <td></td> <td><b>849 700</b></td> </tr> </tbody> </table>   |   | Note      | (R)                                  | Direct material cost | 1                       | 350 000 ✓ | Direct labour cost           | 2         | 126 000 ✓                          | Prime cost |                                      | 476 000 ✓ | Factory overhead cost | 3                | 373 700 ✓   | <b>Total cost of production</b> |                                       | <b>849 700</b> |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |
|   | Note  | (R)   |           |                                      |                      |                         |           |                              |           |                                    |            |                                      |           |                       |                  |   |                                 |                                       |                |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |
| Direct material cost                                  | 1   | 350 000 ✓   |           |                                      |                      |                         |           |                              |           |                                    |            |                                      |           |                       |                  |   |                                 |                                       |                |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |
| Direct labour cost                                    | 2   | 126 000 ✓   |           |                                      |                      |                         |           |                              |           |                                    |            |                                      |           |                       |                  |   |                                 |                                       |                |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |
| Prime cost  |   | 476 000 ✓   |           |                                      |                      |                         |           |                              |           |                                    |            |                                      |           |                       |                  |   |                                 |                                       |                |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |
| Factory overhead cost                                 | 3   | 373 700 ✓   |           |                                      |                      |                         |           |                              |           |                                    |            |                                      |           |                       |                  |   |                                 |                                       |                |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |
| <b>Total cost of production</b>                       |   | <b>849 700</b>                                      |           |                                      |                      |                         |           |                              |           |                                    |            |                                      |           |                       |                  |   |                                 |                                       |                |                          |          |                              |           |                                      |           |  |           |  |                  |  |      |

# Sample Test For School District Accountin Employment

**S Nieto**



**Sample Test For School District Accountin Employment:**

## Enjoying the Beat of Term: An Emotional Symphony within **Sample Test For School District Accountin Employment**

In some sort of taken by monitors and the ceaseless chatter of quick interaction, the melodic elegance and mental symphony produced by the prepared term frequently diminish in to the background, eclipsed by the persistent sound and interruptions that permeate our lives. However, nestled within the pages of **Sample Test For School District Accountin Employment** a charming fictional prize overflowing with raw feelings, lies an immersive symphony waiting to be embraced. Crafted by an elegant composer of language, that captivating masterpiece conducts viewers on a mental trip, well unraveling the hidden tunes and profound influence resonating within each cautiously constructed phrase. Within the depths of this poignant examination, we will explore the book is main harmonies, analyze their enthralling publishing design, and submit ourselves to the profound resonance that echoes in the depths of readers souls.

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