

|                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                 |             |                                                     |                      |                                      |           |                         |          |                              |            |                                    |           |                                      |           |           |                                 |                           |                |                                                       |           |                                       |           |                          |          |                              |           |                                      |           |                                        |           |  |           |      |
|-------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-------------|-----------------------------------------------------|----------------------|--------------------------------------|-----------|-------------------------|----------|------------------------------|------------|------------------------------------|-----------|--------------------------------------|-----------|-----------|---------------------------------|---------------------------|----------------|-------------------------------------------------------|-----------|---------------------------------------|-----------|--------------------------|----------|------------------------------|-----------|--------------------------------------|-----------|----------------------------------------|-----------|--|-----------|------|
|                                                       | <b>Required:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                 |             |                                                     |                      |                                      |           |                         |          |                              |            |                                    |           |                                      |           |           |                                 |                           |                |                                                       |           |                                       |           |                          |          |                              |           |                                      |           |                                        |           |  |           |      |
|                                                       | <b>Gevra:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                 |             |                                                     |                      |                                      |           |                         |          |                              |            |                                    |           |                                      |           |           |                                 |                           |                |                                                       |           |                                       |           |                          |          |                              |           |                                      |           |                                        |           |  |           |      |
| 1.2.1                                                 | Calculate the Direct Labour cost.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | (8)                             |             |                                                     |                      |                                      |           |                         |          |                              |            |                                    |           |                                      |           |           |                                 |                           |                |                                                       |           |                                       |           |                          |          |                              |           |                                      |           |                                        |           |  |           |      |
| 1.2.1                                                 | Bereken die direkte arbeidskoste.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | (8)                             |             |                                                     |                      |                                      |           |                         |          |                              |            |                                    |           |                                      |           |           |                                 |                           |                |                                                       |           |                                       |           |                          |          |                              |           |                                      |           |                                        |           |  |           |      |
|                                                       | Normal time: 220 hours x R60 x 9 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)                            |             |                                                     |                      |                                      |           |                         |          |                              |            |                                    |           |                                      |           |           |                                 |                           |                |                                                       |           |                                       |           |                          |          |                              |           |                                      |           |                                        |           |  |           |      |
|                                                       | <table><tr><td colspan="2"><b>3. FACTORY OVERHEAD COST</b></td></tr><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 70/60)</td><td>35 000 ✓✓</td></tr><tr><td></td><td>373 700 ✓</td></tr></table><br><table><tr><td colspan="2"><b>3. FABRIEKSBOKOSTE</b></td></tr><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 70/60)</td><td>35 000 ✓✓</td></tr><tr><td></td><td>373 700 ✓</td></tr></table> | <b>3. FACTORY OVERHEAD COST</b> |             | 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 70/60) | 35 000 ✓✓ |           | 373 700 ✓                       | <b>3. FABRIEKSBOKOSTE</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 70/60) | 35 000 ✓✓ |  | 373 700 ✓ | (16) |
| <b>3. FACTORY OVERHEAD COST</b>                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                 |             |                                                     |                      |                                      |           |                         |          |                              |            |                                    |           |                                      |           |           |                                 |                           |                |                                                       |           |                                       |           |                          |          |                              |           |                                      |           |                                        |           |  |           |      |
| 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 70/60)                  | 35 000 ✓✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                 |             |                                                     |                      |                                      |           |                         |          |                              |            |                                    |           |                                      |           |           |                                 |                           |                |                                                       |           |                                       |           |                          |          |                              |           |                                      |           |                                        |           |  |           |      |
|                                                       | 373 700 ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                 |             |                                                     |                      |                                      |           |                         |          |                              |            |                                    |           |                                      |           |           |                                 |                           |                |                                                       |           |                                       |           |                          |          |                              |           |                                      |           |                                        |           |  |           |      |
| <b>3. FABRIEKSBOKOSTE</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 70/60)                | 35 000 ✓✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                 |             |                                                     |                      |                                      |           |                         |          |                              |            |                                    |           |                                      |           |           |                                 |                           |                |                                                       |           |                                       |           |                          |          |                              |           |                                      |           |                                        |           |  |           |      |
|                                                       | 373 700 ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                 |             |                                                     |                      |                                      |           |                         |          |                              |            |                                    |           |                                      |           |           |                                 |                           |                |                                                       |           |                                       |           |                          |          |                              |           |                                      |           |                                        |           |  |           |      |
| 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)                            |             |                                                     |                      |                                      |           |                         |          |                              |            |                                    |           |                                      |           |           |                                 |                           |                |                                                       |           |                                       |           |                          |          |                              |           |                                      |           |                                        |           |  |           |      |
|                                                       | <b>NO-SHOCK COVERS</b><br><b>PRODUCTION COST STATEMENT FOR THE YEAR ENDED 30 JUNE 2020</b> <table><tr><td></td><td><b>Note</b></td><td><b>(R)</b></td></tr><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></table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                 | <b>Note</b> | <b>(R)</b>                                          | 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> |                                                       |           |                                       |           |                          |          |                              |           |                                      |           |                                        |           |  |           |      |
|                                                       | <b>Note</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>(R)</b>                      |             |                                                     |                      |                                      |           |                         |          |                              |            |                                    |           |                                      |           |           |                                 |                           |                |                                                       |           |                                       |           |                          |          |                              |           |                                      |           |                                        |           |  |           |      |
| 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

**EW Minium**



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

## **Sample Test For School District Accountin Employment** Book Review: Unveiling the Magic of Language

In a digital era where connections and knowledge reign supreme, the enchanting power of language has be much more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Sample Test For School District Accountin Employment**," published by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound affect our existence. Throughout this critique, we shall delve to the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

<https://crm.avenza.com/data/Resources/default.aspx/Off%20The%20Subject%20Box%20Set%20English%20Edition.pdf>

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