

|                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                 |             |                                                     |                      |                                      |           |                         |          |                               |            |                                    |           |                                      |           |           |                                 |                           |                |                                                       |           |                                       |           |                          |          |                               |           |                                      |           |                                        |           |  |           |      |
|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-------------|-----------------------------------------------------|----------------------|--------------------------------------|-----------|-------------------------|----------|-------------------------------|------------|------------------------------------|-----------|--------------------------------------|-----------|-----------|---------------------------------|---------------------------|----------------|-------------------------------------------------------|-----------|---------------------------------------|-----------|--------------------------|----------|-------------------------------|-----------|--------------------------------------|-----------|----------------------------------------|-----------|--|-----------|------|
|                                                       | <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

**Michael Hoelscher**



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

Resources in Education ,1999-04      **Resources in Vocational Education** ,1980      *Notes and Working Papers Concerning the Administration of Programs Authorized Under Title III of Public Law 89-10* United States. Office of Education,1967      *Notes and Working Papers Concerning the Administration of Programs Authorized Under Title III of Public Law 89-10, the Elementary and Secondary Education Act of 1965 as Amended by Public Law 89-750* United States. Congress. Senate. Committee on Labor and Public Welfare. Subcommittee on Education,1967      Area Wage Survey ,1982

DPI Publications Listing Wisconsin. Department of Public Instruction,1980      **School Business Affairs** ,1971      **New Accountant** ,2007      *The American School Board Journal* William George Bruce,William Conrad Bruce,1923      *Fair Employment Practice Cases* ,2001 With case table      *Accountants' Index* American Institute of Certified Public Accountants,1928      Florida Public Employee Reporter ,1987      Bookkeeper and Accountant Civil Service Examination Instruction Mark Wolff,1917      *Career Opportunities in Real Estate* Thomas P. Fitch,2010-04-21 Offers career information in real estate Profiles include real estate sales and leasing real estate lending property management property development and real estate acquisitions and analysis      *Business and Financial Conditions in the Third Federal Reserve District* ,2005

FAIR EMPLOYMENT PRACTICE CASES Opinions of Federal and State Courts Under Federal and State Laws and Orders Relating to Employment Discrimination Based on Race, Color, Religion, Sex, Sexual Orientation, National Origin, Age, or Disability ,1978      Besieged William G. Howell,2005-04-01 School boards are fighting for their survival Almost everything that they do is subject to regulations handed down from city councils state boards of education legislatures and courts As recent mayoral and state takeovers in such cities as Baltimore Chicago and New York make abundantly clear school boards that do not fulfill the expectations of other political players may be stripped of what few independent powers they still retain Teachers unions exert growing influence over board decision making processes And with the passage of the No Child Left Behind Act the federal government has aggressively inserted itself into matters of local education governance B esieged is the first full length volume in many years to systematically examine the politics that surround school boards A group of highly renowned scholars relying on both careful case studies and quantitative analyses examine how school boards fare when they interact with their political superiors teachers unions and the public For the most part the picture that emerges is sobering while school boards perform certain administrative functions quite well the political pressures they face undermine their capacity to institute the wide ranging school reforms that many voters and local leaders are currently demanding      The College Buzz Book ,2006-03-23 In this new edition Vault publishes the entire surveys of current students and alumni at more than 300 top undergraduate institutions as well as the schools responses to the comments Each 4 to 5 page entry is composed of insider comments from students and alumni as well as the schools responses to the comments      **Committee Prints** United States. Congress. Senate. Committee on Labor and Public Welfare,1967      Hearings, Reports and Prints of

the Senate Committee on Labor and Public Welfare United States. Congress. Senate. Committee on Labor and Public Welfare, 1967

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