



Grade 11 Accounting

Term 2 - 2024

Paper 2

Total: 100 marks

Time: 2 hours

Learner's name: _____ Gr. 11: _____

Instructions and information:

1. Answer ALL the questions in the ANSWER BOOK provided.
2. Show ALL your workings to earn share points.
3. You may use a non-programmable calculator.
4. You may use a dark pencil OR blue/black ink to answer the questions.
5. Where applicable round answer down to ONE decimal number.
6. Write neatly and legibly.

Topics covered in this test:

QUESTION	TOPICS	MARKS	MINUTES
1	BANK RECONCILIATION	55	55
3	ASSET DISPOSAL	50	50
2	CREDITORS RECONCILIATION	45	45
TOTAL		150	150 MIN

QUESTION 1: BANK RECONCILIATION AND CREDITORS RECONCILIATION

1.1 BANK RECONCILIATION

- 1.1.1 Give one reason why a business would compile a bank reconciliation statement? (2)
- 1.1.2 The given information relates to Trade Logic Enterprises.

REQUIRED:

- Calculate the bank balance in the books of Trade Logic Enterprises on 31 December 2023.
- Calculate the correct totals for the Cash Receipt Journal and the Cash Payment Journal for January 2024.
- Prepare the bank reconciliation statement for 31 January 2024.
- Refer to EFT no. 298 in the Bank Reconciliation Statement of December 2023. How will this transaction be recorded in the financial statements for the year ending February 2024. Elaborate on your answer.

INFORMATION:

A. Bank Reconciliation Statement on 31 December 2023.

Credit balance as per bank statement	3 058
Credit outstanding deposit	2 990
Debit outstanding EFT's	
No. 119 (Dated 20 June 2023)	2 800
No. 125	1 500
No. 138 (dates 5 March 2024)	1 658
EFT	1 712
Balance as per bank account	???

B. Provisional totals for January 2024

CASH RECEIPTS	22 100
CASH PAYMENTS	17 300

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Table of Contents Accounting Grade 11 June Exam Paper

1. Understanding the eBook Accounting Grade 11 June Exam Paper
 - The Rise of Digital Reading Accounting Grade 11 June Exam Paper
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Grade 11 June Exam Paper
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting Grade 11 June Exam Paper
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Grade 11 June Exam Paper
 - Personalized Recommendations
 - Accounting Grade 11 June Exam Paper User Reviews and Ratings
 - Accounting Grade 11 June Exam Paper and Bestseller Lists

5. Accessing Accounting Grade 11 June Exam Paper Free and Paid eBooks
 - Accounting Grade 11 June Exam Paper Public Domain eBooks
 - Accounting Grade 11 June Exam Paper eBook Subscription Services
 - Accounting Grade 11 June Exam Paper Budget-Friendly Options
6. Navigating Accounting Grade 11 June Exam Paper eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Grade 11 June Exam Paper Compatibility with Devices
 - Accounting Grade 11 June Exam Paper Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Grade 11 June Exam Paper
 - Highlighting and Note-Taking Accounting Grade 11 June Exam Paper
 - Interactive Elements Accounting Grade 11 June Exam Paper
8. Staying Engaged with Accounting Grade 11 June Exam Paper
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Grade 11 June Exam Paper
9. Balancing eBooks and Physical Books Accounting Grade 11 June Exam Paper
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Grade 11 June Exam Paper
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting Grade 11 June Exam Paper
 - Setting Reading Goals Accounting Grade 11 June Exam Paper
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting Grade 11 June Exam Paper
 - Fact-Checking eBook Content of Accounting Grade 11 June Exam Paper
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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