

Subject:	ACCOUNTING		
Grade:	11		
Paper 1:	Date of exam:	31 October 2023 In TF06	
	Marks:	150 marks	
	Time allocation:	2 hours 9-11	
	What to study:	<u>Financial Reporting and Evaluation:</u> 1. Concepts relating to partnerships. MOD 5 2. Concepts relating to GAAP. MOD 5 3. Ledger Accounts of Partnerships Incl. Interpretation. MOD 5,6 4. Accounting equation of partnerships. MOD 5,6 5. Adjustments, final accounts, and trial balances of partnerships MOD 7 6. Statement of Comprehensive Income of partnerships. MOD 7 7. Statement of Financial position and notes of partnerships. MOD 7 8. Analysis, interpretation of financial statements of partnerships. MOD 7 9. Valuation of fixed assets incl. additions, depreciation, disposal. MOD 4 10. Periodic & perpetual stock systems – concepts & reporting. MOD 10 11. Ethical behaviour in financial environments. MOD 1	
	Resources:	New Era Textbook and workbooks as well as old exam papers. www.ecexams.co.za and www.stanmorephysics.com	
	Layout of paper:	Four questions covering Financial reporting topics.	
Paper 2:	Date of exam:	8 November 2023 IN TF06	
	Marks:	150 marks	
	Time allocation:	2 hours 9-11	
	What to study:	<u>Managerial Accounting, Internal Auditing and Control:</u> 1. Preparation of bank and creditors reconciliations. MOD 3 2. Value-added Tax: Calculations. MOD 12 3. Manufacturing concepts and calculations. MOD 9 4. Cost Accounting – Ledger Accounts. MOD 9 5. Calculation of unit costs and break-even point. MOD 9 6. Preparation of Cash Budget for sole traders. MOD 10 7. Preparation of Projected Income Statements for sole traders. MOD 10 8. Application of internal control and audit processes: cash, fixed assets, inventories, debtors, creditors, income and expenses (including salaries and wages) and including financial indicators. MOD 2 9. Valuation of fixed assets including additions, depreciation, and asset disposal. MOD 4 10. Periodic and Perpetual inventory systems – concepts, recording and control. MOD 11 11. Ethical behaviour in financial statements. MOD 1	
	Resources:	New Era Textbook and workbooks as well as old exam papers. www.ecexams.co.za and www.stanmorephysics.com	
	Layout of paper:	Four questions covering Management Accounting and Internal Control.	

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Circular Economy Adoption Sadhan Kumar Ghosh, Sannidhya Kumar Ghosh, 2023-10-31 This edited book brings out a comprehensive collection of information on principle and policy of circular economy It deals with the general principles pathways of circular economic development in different countries use of circular economy in achieving sustainable development goals The book covers policy instruments that helps implementing resource efficient processes strategies of implementing circular economy concepts Decarbonisation and developing business promoting circular economy principles The circular economy has gained increasing prominence as a tool which presents solutions to some of the world's most pressing sustainable development challenges By addressing root causes the concept of a circular economy an economy in which waste and pollution do not exist by design products and materials are kept in use and natural systems are regenerated provides promise to achieving SDGs This book is of interest and use to practitioners capacity builders and policymakers entrepreneurs NGOs general people and valuable source of reference to the relevant researchers and students in global markets As circular economy is gaining momentum and interest in general the book serves as reading material for undergraduate and graduate students in any field specifically environmental science waste management medical science as well as environmental management at national and international level **Resources in Education**, 2000 **Municipal Government Wage Survey, San Antonio, Texas, November 1975** United States. Bureau of Labor Statistics. Southwest Regional Office, 1976 **Federal Register**, 2013-12 **The Phonoscope**, 1898 **Handbook of Energy Law in the Low-Carbon Transition** Giuseppe Bellantuono, Lee Godden, Hanri Mostert, Hannah Wiseman, Hao Zhang, 2023-05-22 The low carbon transition is ongoing everywhere This Handbook written by a group of senior and junior scholars from six continents and nineteen countries explores the legal pathways of decarbonisation in the energy sector What emerges is a composite picture There are many roadblocks but also a lot of legal innovation The volume distils the legal knowledge which should help move forward the transition Questions addressed include the differences between the decarbonization strategies of developed and developing countries the pace of the transition the management of multi level governance systems the pros and cons of different policy instruments the planning of low carbon infrastructures the roles and meanings of energy justice The Handbook can be drawn upon by legal scholars to compare decarbonisation pathways in several jurisdictions Non legal scholars can find information to be included in transition theories and decarbonization scenarios Policymakers can discover contextual factors that should be taken into account when deciding how to support the transition Internal Revenue Bulletin United States. Internal Revenue Service, 2006-12-26 **MIL ... Military Specification[s]** United States. Department of Defense, 1949 **Wiley GAAP: Financial Statement Disclosure Manual** Joanne M. Flood, 2021-04-13 Streamline financial statement preparation with this cross referenced guide Financial Statement Disclosures Manual is a natural complement to Wiley GAAP providing a complete set of tools for statement preparation This useful reference is

formatted in accordance with FASB Accounting Standards Codification ASC schema with information delineated as Presentation Assets Liabilities Equity Revenue Expenses and Broad Transactions When used with other Wiley GAAP resources this arrangement helps users perform additional research and easily find more detailed information on requirements with disclosures referenced to FASB's ASC Explicit examples enable easy customization streamlining the statement preparation process and potentially improving the effectiveness of disclosures with clear presentation of information that is most important to users Determining the correct wording and presentation formats for disclosures is a time consuming effort Standards are continually updated and the latest changes to revenue recognition impact virtually all financial statements This book is a guide to enhanced disclosure as standardized by FASB and works in conjunction with other Wiley GAAP products to provide a complete professional reference Find specific GAAP codification and explanations quickly and easily Get up to speed on the latest developments and updates Follow references to relevant content in Wiley GAAP and the Disclosure Checklist Study expertly prepared examples to understand GAAP applications Enhanced disclosure requirements have come about in response to accounting scandals the proliferation of complicated instruments and the pressure toward transparency Keeping abreast of the latest developments and their applications and requirements is an essential but time consuming part of the accountant's role Financial Statement Disclosures Manual simplifies statement preparation by providing complete disclosures information cross referenced to relevant GAAP information and tools

Climate Change Risk Management in Banks Saloni P. Ramakrishna, 2023-12-04 Banks like other businesses endeavor to drive revenue and growth while deftly managing the risks Dubbed the next frontier in risk management for financial services climate related risks are the newest and potentially the most challenging set of risks that banks are encountering On the one hand banks must show their commitment to becoming net zero and on the other help their customers transition to more sustainable operations all this while managing climate related financial risks It is a paradigm shift from how the banking industry has traditionally managed risks as climate change risks are complex They are multilayered multidimensional with uncertain climate pathways that impact real economy which in turn influences the financial ecosystem in myriad ways Climate Change Risk Management in Banks weaves the complete lifecycle of climate risk management from strategy to disclosures a must read for academics banking professionals and other stakeholders interested in understanding and managing climate change risk It provides much needed insights enabling organizations to respond well to these new risks protect their businesses mitigate losses and enhance brand value Saloni Ramakrishna an acknowledged financial industry practitioner argues that given the uncertain and volatile climate paths complex geopolitical patterns and sustainability challenges banks and business professionals will benefit from a wholistic approach to managing climate change risks The book provides a blueprint and a cohesive framework for embracing and maintaining such an approach in a simple and structured format

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