

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.	

2014 Grade 1 accounting Scope

Mark Steyvers



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 17 Provisions and Reserves 18 Accounting for Bills of Exchange 19 Rectification of Errors 20 Capital and Revenue
 Expenditures and Receipts 21 Financial Statements Final Accounts Without Adjustment 22 Final Accounts With Adjustment
 23 Accounts from Incomplete Records or Single Entry System UNIT Computer in Accounting 1 Introduction to Computer and
 Accounting Information System AIS 2 Applications of Computer in Accounting 3 Accounting and Database System Project
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 of Accounting Accounting Principles Fundamental Assumptions or Concepts 4 Accounting Standards and IFRS 5 Double
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 Equation 9 Rules of Debit and Credit 10 Recording of Business Transactions Books of Original Entry Journal 11 Ledger 12
 Special Purpose Subsidiary Books I Cash Book 13 Special Purpose Subsidiary Books II 14 Bank Reconciliation Statement 15
 Trial Balance and Errors 16 Depreciation 17 Provisions and Reserves 18 Accounting for Bills of Exchange 19 Rectification of
 Errors 20 Capital and Revenue Expenditures and Receipts 21 Financial Statements Final Accounts Without Adjustment 22
 Final Accounts With Adjustment 23 Accounts from Incomplete Records or Single Entry System UNIT Computer in Accounting
 1 Introduction to Computer and Accounting Information System AIS 2 Applications of Computer in Accounting 3 Accounting
 and Database System Project Work A Appendix Dictionary of Accounting B Latest Model Paper BSEB C Examination Paper
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 Process and Bases of Accounting 7 Origin of Transactions Sources Documents and Vouchers 8 Accounting Equation 9 Rules
 of Debit and Cerdit 10 Recording of Business Transactions Books of Original Entry Journal 10 A Accounting For Goods and
 Services Tax GST 11 Ledger 12 Special Purpose Subsidiary Books I Cash Book 13 Special Purpose Subsidiary Books II 14
 Bank Reconciliation Statement 15 Trial Balance and Errors 16 Rectification of Errors 17 Depreciation 18 Provisions and
 Reserves 19 Accounting For Bills of Exchange 20 Capitals and Revenue Expenditures and Receipts 21 Finanacial Statements
 Final Accounts Without Adjustment 22 Financial Statement Final Accounts With Adjustment 23 Accounts From Incomplete
 Records or Single Entry System Computer In Accounting 24 Introduction to Computer and Accounting Information Systems
 AIS 25 Applications of Computer in Accounting 26 Accounting and Database System Project Work Appendix Dictionary of
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Financial Statement Final Accounts With Adjustment I Project Work I Appendix Dictionary of Accounting **Jharkhand**
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Accounting 2 Basic Accounting Terms or Terminology 3 Theory Base of Accounting Accounting Principles Fundamental
Assumptions or Concepts 4 Accounting Standards and IFRS 5 Double Entry System 6 Process and Bases of Accounting 7
Origin of Transactions Source Documents and Vouchers 8 Accounting Equation 9 Rules of Debit and Credit 10 Recording of
Business Transactions Books of Original Entry Journal 11 Ledger 12 Special Purpose Subsidiary Books I Cash Book 13
Special Purpose Subsidiary Books II 14 Bank Reconciliation Statement 15 Trial Balance and Errors 16 Depreciation 17
Provisions and Reserves 18 Accounting for Bills of Exchange 19 Rectification of Errors 20 Capital and Revenue Expenditures
and Receipts 21 Financial Statements Final Accounts Without Adjustment 22 Final Accounts With Adjustment 23 Accounts
from Incomplete Records or Single Entry System UNIT Computer in Accounting 1 Introduction to Computer and Accounting
Information System AIS 2 Applications of Computer in Accounting 3 Accounting and Database System Project Work Appendix
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Table of Contents 2014 Grade 1accounting Scope

1. Understanding the eBook 2014 Grade 1accounting Scope
 - The Rise of Digital Reading 2014 Grade 1accounting Scope
 - Advantages of eBooks Over Traditional Books
2. Identifying 2014 Grade 1accounting Scope
 - 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 2014 Grade 1accounting Scope
 - User-Friendly Interface
4. Exploring eBook Recommendations from 2014 Grade 1accounting Scope
 - Personalized Recommendations

- 2014 Grade 1accounting Scope User Reviews and Ratings
- 2014 Grade 1accounting Scope and Bestseller Lists
- 5. Accessing 2014 Grade 1accounting Scope Free and Paid eBooks
 - 2014 Grade 1accounting Scope Public Domain eBooks
 - 2014 Grade 1accounting Scope eBook Subscription Services
 - 2014 Grade 1accounting Scope Budget-Friendly Options
- 6. Navigating 2014 Grade 1accounting Scope eBook Formats
 - ePub, PDF, MOBI, and More
 - 2014 Grade 1accounting Scope Compatibility with Devices
 - 2014 Grade 1accounting Scope Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of 2014 Grade 1accounting Scope
 - Highlighting and Note-Taking 2014 Grade 1accounting Scope
 - Interactive Elements 2014 Grade 1accounting Scope
- 8. Staying Engaged with 2014 Grade 1accounting Scope
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers 2014 Grade 1accounting Scope
- 9. Balancing eBooks and Physical Books 2014 Grade 1accounting Scope
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection 2014 Grade 1accounting Scope
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine 2014 Grade 1accounting Scope
 - Setting Reading Goals 2014 Grade 1accounting Scope
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of 2014 Grade 1accounting Scope
 - Fact-Checking eBook Content of 2014 Grade 1accounting Scope

- 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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