Subject: ACCOUNTING		NG
Grade:	11	
Paper 1:	Date of exam:	31 October 2023 In TF06
	Marks:	150 marks
	Time allocation:	2 hours 9-11
	What to study:	Financial Reporting and Evaluation: 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:	Managerial Accounting. Internal Auditing and Control: 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. MOD11 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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Hong Kong Taxation Ayesha Macpherson Lau, Justin Pearce, 2014-11-15 WIDE COVERAGE The book covers the major areas of Hong Kong taxation Property Tax Salaries Tax Profits Tax Personal Assessment and Stamp Duty It explains the principles and practice of taxation law with relevant tax cases Board of Review decisions and contains numerous practical examples The current edition includes the 2014 15 budget changes and the latest developments in taxation DISTINGUISHED AUTHORSHIP Originally written by David Flux the book is updated annually by experienced tax professionals of KPMG an international network of member firms offering audit tax and advisory services CONCISENESS The text is written in a clear and concise manner Technical jargon is kept to a minimum OUICK AND EASY REFERENCE Court cases Board of Review decisions and relevant sections of the Inland Revenue Ordinance Inland Revenue Rule and Stamp Duty Ordinance are indexed for quick and easy reference **Practices of Comparing** Angelika Epple, Walter Erhart, Johannes Grave, 2020-06-22 Practices of comparing shape how we perceive organize and change the world Supposedly innocent practices of comparing play a decisive role in forming categories boundaries and hierarchies but they can also give an impetus to question and change such structures Like almost no other human practice comparing pervades all social political economic and cultural spheres This volume outlines the program of a new research agenda that places comparative practices at the center of an interdisciplinary exploration Its contributions combine case studies with overarching systematic considerations They show what insights can be gained and which further questions arise when one makes a seemingly trivial practice comparing the **EU Law** Paul Craig, Gráinne De Búrca, 2015 This work provides a clear and insightful subject of in depth research analysis of European law accompanied by carefully chosen extracts from a range of materials Title 10 Energy Parts 51 to 199 (Revised as of January 1, 2014) Office of The Federal Register, Enhanced by IntraWEB, LLC, 2014-01-01 The Code of Federal Regulations Title 10 contains the codified Federal laws and regulations that are in effect as of the date of the publication pertaining to energy including nuclear energy testing and waste oil natural gas wind power and hydropower climate change energy conservation alternative fuels and energy site safety and security Includes energy sales regulations power and transmission rates Federal Register ,2013-08 Catalog. Supplement - Food and Nutrition Information and Educational Materials Center Food and Nutrition Information and Educational Materials Center (U.S.),1973 UK GAAP 2019 Ernst & Young LLP, 2019-02-11 UK GAAP 2019 provides a comprehensive guide to interpreting and implementing UK accounting standards particularly FRS 100 Application of Financial Reporting Requirements FRS 101 Reduced Disclosure Framework Disclosure exemptions from EU adopted IFRS for qualifying entities FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 103 Insurance Contracts FRS 104 Interim Financial Reporting This book is an essential tool for anyone applying auditing interpreting regulating studying or teaching those accounting standards Written by the financial reporting professionals from the Financial Reporting Group of EY this book

provides a clear explanation of the UK GAAP accounting requirements which apply in 2019 and will prove invaluable in implementing these requirements It also addresses the requirements of the UK Companies Act and relevant statutory instruments as well as practical worked examples Also available is International GAAP 2019 a three volume comprehensive guide to interpreting International Financial Reporting Standards IFRS setting IFRS in a relevant business context and providing insight into how complex practical issues should be resolved in the real world of global financial reporting EU Law Paul|Burca Craig (Grainne de),2024 SEC Docket United States. Securities and Exchange Commission,2014

Studies in the History of Tax Law, Volume 6 John Tiley, 2014-07-18 These are the papers from the 2012 Cambridge Tax Law History Conference revised and reviewed for publication The papers include new studies of income tax law rewrite projects 1914 1956 law and administration in capital allowances 1878 1950 the full amount in income tax legislation Sir Josiah Stamp and double income tax early German income tax treaties and laws concerned with double tax avoidance 1869 1908 the policy of the medicine stamp duty Danegeld from Danish tribute to English land tax religion and charity a historical perspective Plaintive Glitterati a collision of accounting and law dividends from pre 1914 profits in Australia the history and development of the taxation profession in the UK and Australia an inquiry into Dutch to British Colonial Malacca 1824 1839 the taxation history of China taxing bachelors in America 1895 1939 Dutch Tax reform under Napoleon and the last decade of estate duty The Publisher and authors have dedicated this volume to the memory of John Tiley Emeritus Professor of the Law of Taxation at the University of Cambridge who died as it was going to press The Cambridge History of Tax conferences were his idea and he was responsible for their planning He also edited all six volumes in the series

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