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.

# **Accounting Scope Grade 11 2014**

Dr. S. K. Singh, ,Dr. Sanjay Kumar Singh, ,Shailesh Chauhan

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harmonize accounting practices globally Double Entry Accounting This is a fundamental accounting principle that states that for every transaction there are at least two accounts involved with one account debited and another credited This ensures that the accounting equation Assets Liabilities Equity remains balanced Types of Accounts Assets Economic resources owned or controlled by the company such as cash inventory property and equipment Liabilities Obligations owed by the company to external parties such as loans accounts payable and bonds payable Equity Represents the residual interest in the assets of the company after deducting liabilities It includes contributed capital from owners and retained earnings Revenues Income generated from the sale of goods or services Expenses Costs incurred in the process of generating revenue Accounting Cycle This is the process that accountants follow to record analyse and report financial transactions of a business It typically includes steps such as identifying transactions journalizing posting to ledgers preparing trial balances adjusting entries preparing financial statements and closing entries Auditing This is the examination of financial statements and accounting records by an independent auditor to ensure their accuracy and compliance with accounting standards and regulations Understanding these basic principles and concepts provides a solid foundation for anyone interested in learning more about **NCERT Accountancy Class 11 Jharkhand Board** accounting and its role in business operations and decision making Dr. S. K. Singh, Shailesh Chauhan, 2025-11-10 1 Introduction to 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 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 Unit 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 Accounting Objective Accountancy Booklet With OMR Sheet Latest Model Paper BSEB With Bihar Board Accountancy Class 11 Free Objective Accountancy Dr. S. K. OMR Sheet Board Examination Paper Singh, Shailesh Chauhan, 2025-10-17 1 Introduction to 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 10A Accounting for Goods and Services Tax GST 11 Ledger 12 Special Purpose Subsidiary Books I Cash Book 13 Special Purpose Subsidiary Books II 14

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