



DURBAN NORTH COLLEGE
GRADE 11 ACCOUNTING – SCOPE FOR JUNE 2015 EXAMINATION

OVERALL TOPIC	SUB-PARTS	IMPORTANT ISSUES TO COVER
Ethics and Internal control	Pages 3-62	Ethics and Internal Control needs to be done throughout all sub-parts
Reconciliations	Bank Reconciliation. Pages 64 - 89	As so much of banking is covered by internet today, these concepts including EFT's must be covered. Very important to cover internal control – Bank Reconciliation is an important internal control tool.
	Bank Reconciliation. Pages 89 - 108	Errors. Post-dated cheques received and issued. Stale cheques. Previous month's reconciliation.
	Creditors Reconciliation. Pages 108 - 120	Draw on the knowledge learnt under Bank Reconciliation to show that the Creditors' Reconciliation follows the same principle. Very important to cover internal control .
Fixed assets	Depreciation and General Ledger accounts. Sale of an asset at the beginning of the year. Pages 121 – 134	Learners often experience difficulties with this section. Draw on their knowledge that when trading stock was sold the account was credited. Similarly the asset account must be credited. However, the complication is the accumulated depreciation account which must also be cancelled. Use the diagram on page 129 to explain.
	Sale of an asset during or at the end of the year. Pages 134 - 139	Learners need to understand the concept of the book value and as the asset is being sold after the beginning of the year they need to depreciate for the relevant period of time. Make use of time lines to calculate the number of extra months. Learners need to learn and follow the 5 steps involved in the asset disposal process.
	Asset disposal and the Fixed Asset note to the financial statements. Pages 140 - 148	The Fixed Asset note was taught in Grade 10 but now learners need to record the disposal as well. Make sure learners realise that the disposal is recorded at book value. The need for internal control and ethics when staff is using the assets for private use is to be discussed throughout this section.
Partnerships	Partnership ledger accounts with particular emphasis on the current accounts and the appropriation of the profit. Pages 149 - 180	Learners covered sole traders in Grade 10, now they just need to adjust to having more than one owner and the fair distribution of the profit.
	Final accounts. Pages 181 - 193	Learners have covered the Trading and Profit and Loss accounts in Grade 10. They need to revise these accounts now and add the Appropriation account. Ethics and internal control to be discussed continuously.
	Financial statements. Pages 194 - 230	Learners must understand and read the information that is included in the financial statements. This was taught in Grade 10 so the emphasis must be on the change to Owners' Equity. Make sure learners understand their GAAP principles and how they inform the process of recording transactions.
	Financial statements. Page 231 – 262. Choose appropriate Tasks.	Learners need constant re-enforcement of financial statements and the accompanying adjustments. Challenging Tasks are included but should be done by learners who want extension and who are capable of taking the challenge otherwise learners will get disillusioned. Ethics and internal control to be discussed continuously.
	Analysis and interpretation. Profitability. Pages 263 - 273	This topic was already introduced in Grade 10 so you will need to revise the old ratios and then introduce the new ratios – in particular the return on owners' equity.

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Research Anthology on Digital Transformation, Organizational Change, and the Impact of Remote Work Management Association, Information Resources, 2020-10-30 As the use of remote work has recently skyrocketed digital transformation within the workplace has gone under a microscope and it has become abundantly clear that the incorporation of new technologies in the workplace is the future of business These technologies keep businesses up to date with their capabilities to perform remote work and make processes more efficient and effective than ever before In understanding digital transformation in the workplace there needs to be advanced research on technology organizational change and the impacts of remote work on the business the employees and day to day work practices This advancement to a digital work culture and remote work is rapidly undergoing major advancements and research is needed to keep up with both the positives and negatives to this transformation The Research Anthology on Digital Transformation Organizational Change and the Impact of Remote Work contains hand selected previously published research that explores the impacts of remote work on business workplaces while also focusing on digital transformation for improving the efficiency of work While highlighting work technologies digital practices business management organizational change and the effects of remote work on employees this book is an all encompassing research work intended for managers business owners IT specialists executives practitioners stakeholders researchers academicians and students interested in how digital transformation and remote work is affecting workplaces

Prison Service Pay Review Body seventh report on Northern Ireland 2011 Prison Service Pay Review Body, Jerry Cope, 2011-03-23 The Prison Service Pay Review Body 2011 report on Northern Ireland sets out a number of recommendations regarding pay including a consolidated increase of 250 for night custody officers operational support grades and healthcare assistants a consolidated increase of 0 12 per hour for prisoner custody officers and senior prisoner custody officers that night patrol officers be paid at a single rate of 18 704 These recommendations are made against the background of exceptional economic circumstances and follow the Minister s recommendation that consideration be given to those earning 21 000 or less which follows the Government s announcement of a two year pay freeze for those earning above that threshold

Acid Mine Drainage, Rock Drainage, and Acid Sulfate Soils James A. Jacobs, Jay H. Lehr, Stephen M. Testa, 2014-04-10 Provides the tools needed to analyze and solve acid drainage problems Featuring contributions from leading experts in science and engineering this book explores the complex biogeochemistry of acid mine drainage rock drainage and acid sulfate soils It describes how to predict prevent and remediate the environmental impact of acid drainage and the oxidation of sulfides offering the latest sampling and analytical methods Moreover readers will discover new approaches for recovering valuable resources from acid mine drainage including bioleaching Acid Mine Drainage Rock Drainage and Acid Sulfate Soils reviews the most current findings in the field offering new insights into the underlying causes as well as new tools to minimize the harm of acid drainage Part I Causes of Acid Mine Drainage Rock Drainage and

Sulfate Soils focuses on the biogeochemistry of acid drainage in different environments Part II Assessment of Acid Mine Drainage Rock Drainage and Sulfate Soils covers stream characterization aquatic and biological sampling evaluation of aquatic resources and some unusual aspects of sulfide oxidation Part III Prediction and Prevention of Acid Drainage discusses acid base accounting kinetic testing block modeling petrology and mineralogy studies It also explains relevant policy and regulations Part IV Remediation of Acid Drainage Rock Drainage and Sulfate Soils examines both passive and active cleanup methods to remediate acid drainage Case studies from a variety of geologic settings highlight various approaches to analyzing and solving acid drainage problems Replete with helpful appendices and an extensive list of web resources Acid Mine Drainage Rock Drainage and Acid Sulfate Soils is recommended for mining engineers and scientists regulatory officials environmental scientists land developers and students

Catalog Food and Nutrition Information Center (U.S.),1974 **Food and Nutrition Information and Educational Materials Center Catalog** Food and Nutrition Information Center (U.S.),1976 *Catalog. Supplement - Food and Nutrition Information and Educational Materials Center* Food and Nutrition Information and Educational Materials Center (U.S.),1973 **Regional Development Banks in the World Economy** Judith Clifton,Daniel Díaz Fuentes,David Howarth,2021-04-07 Regional development banks RDB have become increasingly important in the world economy but have also been relatively under researched to date This timely volume addresses this lack of attention by providing a comprehensive comparative and empirically informed analysis of their origins evolution and contemporary role in the world economy through to the second decade of the twenty first century In Regional Development Banks in the World Economy the editors provide an analytical framework that includes a revised categorisation of RDB by geographic operation and function Part one offers detailed analyses of the origins evolution and contemporary role of the major RDB including the Inter American Development Bank the African Development Bank the Asian Development Bank the European Investment Bank the Central American Bank the Andean Development Corporation the European Bank for Reconstruction and Development and the Asian Infrastructure Investment Bank Part two offers comparative analyses of key topics on RDB examining their initial design and their changing business models their shifting role in promoting policies supported by the United States as hegemon and the private sector The volume ends with a critical reflection on the role played by RDB to date and a strong defence of the need for these banks in an increasingly complex world economy

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