



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

<b>OVERALL TOPIC</b>	<b>SUB-PARTS</b>	<b>IMPORTANT ISSUES TO COVER</b>
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 <b>internal control</b> 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 <b>internal control</b> .
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 <b>internal control and ethics when staff is using the assets</b> 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. <b>Ethics and internal control</b> 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. <b>Ethics and internal control</b> 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.

# Grade 11 Accounting Scope Final Exam

**SJ Ball**



## **Grade 11 Accounting Scope Final Exam:**

## Adopting the Tune of Expression: An Psychological Symphony within **Grade 11 Accounting Scope Final Exam**

In a global used by monitors and the ceaseless chatter of immediate transmission, the melodic elegance and mental symphony developed by the prepared term often disappear in to the backdrop, eclipsed by the constant noise and interruptions that permeate our lives. But, located within the pages of **Grade 11 Accounting Scope Final Exam** an enchanting literary treasure brimming with raw feelings, lies an immersive symphony waiting to be embraced. Constructed by an elegant musician of language, this captivating masterpiece conducts visitors on an emotional journey, well unraveling the hidden melodies and profound affect resonating within each carefully constructed phrase. Within the depths with this poignant evaluation, we will investigate the book is central harmonies, analyze their enthralling writing fashion, and submit ourselves to the profound resonance that echoes in the depths of readers souls.

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