



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.

Grade11 Accounting Scope

Huangqi Zhang

A red circular graphic with a gradient, appearing as a semi-circle or a partial circle, located to the right of the author's name.

Grade11 Accounting Scope:

Department of the Army Pamphlet , **Accounting Bulletin** ,1908 *Accounting Bulletin* United States. Interstate Commerce Commission,1908 Accounting Bulletin ... United States. Interstate Commerce Commission. Bureau of Accounts,1908 **Interpretations of Accounting Classifications Prescribed by the Interstate Commerce Commission for Steam Roads** United States. Interstate Commerce Commission,1908 **Fourth Supplemental Appropriation Bill for 1961** United States. Congress. Senate. Committee on Appropriations,1959 Reports and Documents United States. Congress,1958 **District of Columbia Appropriations** United States. Congress. Senate. Committee on Appropriations,1968 *SSA Disability Redesign* United States. General Accounting Office,1996 **U.S. Army Formal Schools Catalog** United States. Department of the Army,1974 **Self-study Guide, Personnel Accounting Supervisor (1402).** ,1950 **Hearings** United States. Congress. Senate. Committee on Appropriations,1959 *Report* United States. Congress. House, **District of Columbia Appropriations for 1960** United States. Congress. Senate. Committee on Appropriations,1959 *Work Stoppage at Missile Bases* United States. Congress. Senate. Committee on Government Operations. Subcommittee on Investigations,1961 **Report** Illinois. Civil Service Commission,1914 **Career Mobility Handbook** United States. Department of State,1983 **General Regulations for the Army** United States. Department of the Army,1958 **Work Stoppage at Missile Bases** United States. Congress. Senate. Committee on Government Operations. Permanent Subcommittee on Investigations,1961 Focuses on work stoppages and strikes at Cape Canaveral Fla **Work Stoppage at Missile Bases** United States. Congress. Senate. Committee on Government Operations,1961

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“Material Flow Analysis” or “Substance Flow Analysis.” Table 8.1 provides several examples of possible inputs. Mass Balance Approach in the Chemical Industry The mass balance Approach (MBA) is a process for determining the use of chemically recycled or bio-based feedstock in a final product when both recycled and ... BRC 3.9.2 Trace Exercise Sample Procedure to conduct a mass balance check · 1. Select a raw material lot number used in a finished product made within the last 6 months. · 2. Review storage ... UNDERSTANDING VULNERABILITY ASSESSMENT Table 6 provides examples of PRNs for different raw materials. Table 6 Priority ... Mass balance exercises at critical points in the supply chain – the mass ...

ISSUE 8 FOOD SAFETY - Frequently Asked Questions - a worked example from the raw material supplier, which ... to conduct a mass balance test every 6 months for each claim or a single mass balance test every. How To Do Motivational Interviewing: A Guidebook In this concise book, you will learn how to do Motivational Interviewing (MI), the evidence-based, client-centered counseling approach that has demonstrated ... How to Do Motivational Interviewing: A Guidebook In this concise book, you will learn how to do Motivational Interviewing (MI), the evidence-based, client-centered counseling approach that has demonstrated ... How To Do Motivational Interviewing: A guidebook for ... May 30, 2012 — In this concise book, the author teaches you the mindset and methodologies of Motivational Interviewing and how to use the simple but ... How to Do Motivational Interviewing by Bill Matulich In this concise book, you will learn how to do Motivational Interviewing (MI), the evidence-based, client-centered counseling approach that has demonstrated ... A brief guide to MOTIVATIONAL INTERVIEWING by G Latchford · 2010 · Cited by 8 — Motivational interviewing is an intervention designed for situations in which a patient needs to make a behaviour change but is unsure about it, sometimes to ... How To Do Motivational Interviewing: A Guidebook In this concise book, you will learn how to do Motivational Interviewing (MI), the evidence-based, client-centered counseling approach that has demonstrated ... Ebook This concise eBook is designed to provide the information you need to help your clients change their behavior. You'll learn how to prepare for a session and ... How to Do Motivational Interviewing: A Guidebook ... In this concise book, you will learn how to do Motivational Interviewing (MI), the evidence-based, client-centered counseling approach that has demonstrated ... Motivational Interviewing Guide Table of Contents. 2. What is Motivational Interviewing? 3. Motivational Interviewing Outline. 4. Opening Up the Conversation. 5. Reflective Listening. How To Do Motivational Interviewing: A guidebook for ... In this concise book, you will learn how do do Motivational Interviewing (MI), the evidence-based counseling approach that has been proven to be effective ...