



**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 <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.

# Grade11final Accounting Scope

**Peipei Pang**



## **Grade 11 final Accounting Scope:**

Official Gazette Philippines, 2005      SSA Disability Redesign United States. General Accounting Office, 1996

**Department of the Army Pamphlet** ,      **Kenya Gazette** , 2000-01-28 The Kenya Gazette is an official publication of the government of the Republic of Kenya It contains notices of new legislation notices required to be published by law or policy as well as other announcements that are published for general public information It is published every week usually on Friday with occasional releases of special or supplementary editions within the week      **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, 1959      **Hearings** United States. Congress. Senate. Committee on Appropriations, 1959

*Resources in Education* , 2000      **Classified Index of Decisions of the Regional Directors of the National Labor**

**Relations Board in Representation Proceedings** United States. National Labor Relations Board, 1984      Defense

Logistics Management Training Catalog United States. Department of Defense, 1965      **Nuclear Materials Safety**

**Management Volume II** Leslie J. Jardine, Mikhail M. Moshkov, 2012-12-06 LESLIE J JARDINE Lmvrence Livermore National LaboratOIY Livermore CA 94551 U S A The Advanced Research Workshop ARW on Nuclear Materials Safety held June 8 10 1998 in St Petersburg Russia was attended by 27 Russian experts from 14 different Russian organizations seven European experts from six different organizations and 14 V S experts from seven different organizations The ARW was conducted at the State Education Center SEC a former Minatom nuclear training center in St Petersburg Thirty three technical presentations were made using simultaneous translations These presentations are reprinted in this volume as a formal ARW Proceedings in the NATO Science Series The representative technical papers contained here cover nuclear material safety topics on the storage and disposition of excess plutonium and high enriched uranium HEU fissile materials including vitrification mixed oxide MOX fuel fabrication plutonium ceramics reprocessing geologic disposal transportation and Russian regulatory processes This AR W completed discussions by experts of the nuclear materials safety topics that were not covered in the previous companion ARW on Nuclear Materials Safety held in Amarillo Texas in March 1997 These two workshops when viewed together as a set have addressed most nuclear material aspects of the storage and disposition operations required for excess HEV and plutonium see Fig 1 Opening Remarks      *Federal Register* , 2013-06      **Certain Coated Paper Suitable for High-Quality Print Graphics using Sheet-Fed Presses from China and Indonesia, Invs.**

**701-TA-470-471 and 731-TA-1169-1170 (Preliminary)** ,      Transit Journal , 1912      *Electric Railway Journal* , 1915

*The Street Railway Journal* , 1915      **Certain Sodium and Potassium Phosphate Salts from China, Invs.**

**701-TA-473 and 731-TA-1173 (Preliminary)** ,      Frozen Or Canned Warmwater Shrimp and Prawns from Brazil, China, Ecuador, India, Thailand, and Vietnam United States International Trade Commission, 2005      *Ammonium Nitrate from*

*Russia, Inv. 731-TA-856 (Review) ,*

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