



**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.<br>Pages 64 - 89                                                                                                | As so much of banking is covered by internet today, these concepts including EFT's must be covered.<br>Very important to cover internal control – Bank Reconciliation is an important <b>internal control</b> tool.                                                                                                                         |
|                             | Bank Reconciliation.<br>Pages 89 - 108                                                                                               | Errors.<br>Post-dated cheques received and issued.<br>Stale cheques.<br>Previous month's reconciliation.                                                                                                                                                                                                                                    |
|                             | Creditors Reconciliation.<br>Pages 108 - 120                                                                                         | Draw on the knowledge learnt under Bank Reconciliation to show that the Creditors' Reconciliation follows the same principle.<br>Very important to cover <b>internal control</b> .                                                                                                                                                          |
| Fixed assets                | Depreciation and General Ledger accounts.<br>Sale of an asset at the beginning of the year.<br>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.<br>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.<br>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.<br>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.<br>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.<br>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.<br>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.<br><b>Ethics and internal control</b> to be discussed continuously.                                                                                                                   |
|                             | Financial statements.<br>Pages 194 - 230                                                                                             | Learners must understand and read the information that is included in the financial statements.<br>This was taught in Grade 10 so the emphasis must be on the change to Owners' Equity.<br>Make sure learners understand their GAAP principles and how they inform the process of recording transactions.                                   |
|                             | Financial statements.<br>Page 231 – 262.<br>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.<br><b>Ethics and internal control</b> to be discussed continuously. |
|                             | Analysis and interpretation.<br>Profitability.<br>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 Final Examination Accounting Scope 2014

**Yan Bai**



**Grade11 Final Examination Accounting Scope 2014:**

## **Grade11 Final Examination Accounting Scope 2014** Book Review: Unveiling the Magic of Language

In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has become much more apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is actually remarkable. This extraordinary book, aptly titled "**Grade11 Final Examination Accounting Scope 2014**," compiled by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we shall delve to the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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web gelombang adalah getaran yang merambat getaran dan gelombang merupakan dua hal yang tidak dapat dipisahkan dalam kehidupan sehari-hari tentu kita telah mengenal istilah gelombang seperti gelombang air laut gelombang tsunami gelombang radio dan sebagainya apa yang dimaksud dengan gelombang

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web satu getaran adalah gerakan benda dari suatu titik awal a kembali ke titik semula simpangan adalah jarak antara benda bergerak dengan titik kesetimbangan amplitudo adalah simpangan terjauh gelombang adalah getaran yang merambat dengan membawa energi frekuensi adalah jumlah getaran dalam satu detik  $f$   $f$   $n$   $t$   $f$  frekuensi hertz