Subject: ACCOUNTING		NG
Grade:	11	
Paper 1:	Date of exam:	31 October 2023 In TF06
	Marks:	150 marks
	Time allocation:	2 hours 9-11
	What to study:	Financial Reporting and Evaluation:  1. Concepts relating to partnerships. MOD 5  2. Concepts relating to GAAP. MOD 5  3. Ledger Accounts of Partnerships incl. Interpretation. MOD 5,6  4. Accounting equation of partnerships. MOD 5,6  5. Adjustments, final accounts, and trial balances of partnerships MOD 7  6. Statement of Comprehensive Income of partnerships. MOD 7  7. Statement of Financial position and notes of partnerships. MOD 7  8. Analysis, interpretation of financial statements of partnerships. MOD 7  9. Valuation of fixed assets incl. additions, depreciation, disposal. MOD 4  10. Periodic & perpetual stock systems – concepts & reporting, MOD 10  11. Ethical behaviour in financial environments. MOD 1
	Resources:	New Era Textbook and workbooks as well as old exam papers.  www.ecexams.co.za and www.stanmorephysics.com
	Layout of paper:	Four questions covering Financial reporting topics.
Paper 2:	Date of exam:	8 November 2023 IN TF06
	Marks:	150 marks
	Time allocation:	2 hours 9-11
	What to study:	Managerial Accounting. Internal Auditing and Control:  1. Preparation of bank and creditors reconciliations. MOD 3 2. Value-added Tax: Calculations. MOD 12 3. Manufacturing concepts and calculations. MOD 9 4. Cost Accounting — Ledger Accounts. MOD 9 5. Calculation of unit costs and break-even point. MOD 9 6. Preparation of Cash Budget for sole traders. MOD 10 7. Preparation of Projected Income Statements for sole traders. MOD 10 8. Application of internal control and audit processes: cash, fixed assets, inventories, debtors, creditors, income and expenses (including salaries and wages) and including financial indicators. MOD 2 9. Valuation of fixed assets including additions, depreciation, and asset disposal. MOD 4 10. Periodic and Perpetual inventory systems — concepts, recording and control. MOD11 11. Ethical behaviour in financial statements. MOD 1
	Resources:	New Era Textbook and workbooks as well as old exam papers.  www.ecexams.co.za and www.stanmorephysics.com
	Layout of paper:	Four questions covering Management Accounting and Internal Control.

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**Didier Musso** 

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