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|-----------------|-------------------|---|--|
| Subject: | ACCOUNTING | | |
| Grade: | 11 | | |
| Paper 1: | Date of exam: | 31 October 2023 In TF06 | |
| | Marks: | 150 marks | |
| | Time allocation: | 2 hours 9-11 | |
| | What to study: | <u>Financial Reporting and Evaluation:</u> <ol style="list-style-type: none"> 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: | <u>Managerial Accounting, Internal Auditing and Control:</u> <ol style="list-style-type: none"> 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. MOD 11 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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