



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.

Grade Final Exam Accounting Scope

Xiaolong Qi



Grade Final Exam Accounting Scope:

APSC Financial Management Officer (Junior Grade-II) Exam Guide: Commerce Subject Navneet Singh, Table of Contents Commerce Subject Only Introduction to APSC Financial Management Officer Exam Exam pattern and syllabus overview Commerce subject focus for APSC FMO Basic Accounting Principles and Concepts Definition and objectives of accounting Fundamental accounting principles and concepts Types of accounts and rules of debit and credit Financial Accounting Journal ledger and trial balance Preparation of final accounts Trading Account Profit Loss Account Balance Sheet Depreciation methods Rectification of errors Cost Accounting Introduction and objectives of cost accounting Elements of cost Material Labor and Overhead Cost sheet preparation Break even analysis Marginal costing and CVP analysis Management Accounting Meaning and scope of management accounting Budgeting and budgetary control Standard costing and variance analysis Financial statement analysis Ratio analysis Fund flow Cash flow Business Economics Basic concepts of demand supply and elasticity Production and cost functions Market structures Perfect competition Monopoly Oligopoly National income concepts Financial Management Objectives and functions of financial management Capital budgeting techniques Sources of finance Working capital management Company Accounts and Corporate Finance Issue and forfeiture of shares Redemption of preference shares and debentures Final accounts of companies Corporate restructuring basics Indian Financial System Overview of Indian financial institutions and markets Banking system and RBI functions Securities market and SEBI regulations Recent Developments and Current Affairs in Commerce Finance Important economic reforms and policies Updates relevant to Assam economy and finance GST basics Practice Questions Previous Year Papers Commerce Section *SEBI Officer Grade A- General Stream Exam Paper 2: Commerce and Management Practice Sets* Dr Chandresh Agrawal, nandini books, 2025-06-27 SGN The Book SEBI Officer Grade A General Stream Exam Paper 2 Commerce and Management Practice Sets Covers Commerce and Management Objective Questions Asked in Various Competitive Exams Answers For All Questions *Federal Register* ,1948 *Accounting in Central and Eastern Europe* Catalin Albu, Razvan Mustapa, 2013-12-05 This volume examines the accounting issues within Central and Eastern Europe looking back to the fall of communism 1980s 90s and its effect on the countries accounting and business models **The Code of Federal Regulations of the United States of America** ,1980 The Code of Federal Regulations is the codification of the general and permanent rules published in the Federal Register by the executive departments and agencies of the Federal Government **Collegiate News and Views** ,1972 *Journal of Accountancy* ,1959 *Defense Logistics Management Training Catalog* United States. Department of Defense, 1965 *MPSCB Exam-MP Apex Bank PDF-M.P. Rajya Sahakari Bank Mydt Officer Grade (Accountant) Exam: Commerce Subject Only eBook* Chandresh Agrawal, nandini books, 2025-06-21 SGN The MPSCB Exam PDF M P Rajya Sahakari Bank Mydt Officer Grade Accountant Exam Commerce Subject Only eBook Covers Objective Questions Asked In Various Competitive Exams With Answers *Accounting Education for the 21st Century* Jane

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Choosing Your A-Levels and Other Post-16 Options Gary Woodward, 2008-09-15 This book gives an overview of the different courses and qualifications available to young people post GCSE It profiles over 40 of the most popular A level AS level and new diploma subject areas listing everything students need to know to make an informed choice The only book on the market to link post 16 options to future career aspirations it contains independent advice providing all the options so that students can choose which route is best for them without outside influence pressure Easily navigable it is divided into sections by subject area and listed alphabetically making it easy for students to browse Author Gary Woodward is a qualified careers consultant and has significant experience of advising young people about education and career options as well as job hunting

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Table of Contents Grade Final Exam Accounting Scope

1. Understanding the eBook Grade Final Exam Accounting Scope
 - The Rise of Digital Reading Grade Final Exam Accounting Scope
 - Advantages of eBooks Over Traditional Books
2. Identifying Grade Final Exam Accounting Scope
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Grade Final Exam Accounting Scope
 - User-Friendly Interface
4. Exploring eBook Recommendations from Grade Final Exam Accounting Scope
 - Personalized Recommendations
 - Grade Final Exam Accounting Scope User Reviews and Ratings
 - Grade Final Exam Accounting Scope and Bestseller Lists
5. Accessing Grade Final Exam Accounting Scope Free and Paid eBooks
 - Grade Final Exam Accounting Scope Public Domain eBooks
 - Grade Final Exam Accounting Scope eBook Subscription Services
 - Grade Final Exam Accounting Scope Budget-Friendly Options
6. Navigating Grade Final Exam Accounting Scope eBook Formats

- ePub, PDF, MOBI, and More
- Grade Final Exam Accounting Scope Compatibility with Devices
- Grade Final Exam Accounting Scope Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Grade Final Exam Accounting Scope
 - Highlighting and Note-Taking Grade Final Exam Accounting Scope
 - Interactive Elements Grade Final Exam Accounting Scope
- 8. Staying Engaged with Grade Final Exam Accounting Scope
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Grade Final Exam Accounting Scope
- 9. Balancing eBooks and Physical Books Grade Final Exam Accounting Scope
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Grade Final Exam Accounting Scope
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Grade Final Exam Accounting Scope
 - Setting Reading Goals Grade Final Exam Accounting Scope
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Grade Final Exam Accounting Scope
 - Fact-Checking eBook Content of Grade Final Exam Accounting Scope
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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