

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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Table of Contents Grade Economics P2 Scope For Term 4

1. Understanding the eBook Grade Economics P2 Scope For Term 4
 - The Rise of Digital Reading Grade Economics P2 Scope For Term 4
 - Advantages of eBooks Over Traditional Books
2. Identifying Grade Economics P2 Scope For Term 4
 - 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 Economics P2 Scope For Term 4
 - User-Friendly Interface
4. Exploring eBook Recommendations from Grade Economics P2 Scope For Term 4
 - Personalized Recommendations
 - Grade Economics P2 Scope For Term 4 User Reviews and Ratings
 - Grade Economics P2 Scope For Term 4 and Bestseller Lists

5. Accessing Grade Economics P2 Scope For Term 4 Free and Paid eBooks
 - Grade Economics P2 Scope For Term 4 Public Domain eBooks
 - Grade Economics P2 Scope For Term 4 eBook Subscription Services
 - Grade Economics P2 Scope For Term 4 Budget-Friendly Options
6. Navigating Grade Economics P2 Scope For Term 4 eBook Formats
 - ePub, PDF, MOBI, and More
 - Grade Economics P2 Scope For Term 4 Compatibility with Devices
 - Grade Economics P2 Scope For Term 4 Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Grade Economics P2 Scope For Term 4
 - Highlighting and Note-Taking Grade Economics P2 Scope For Term 4
 - Interactive Elements Grade Economics P2 Scope For Term 4
8. Staying Engaged with Grade Economics P2 Scope For Term 4
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Grade Economics P2 Scope For Term 4
9. Balancing eBooks and Physical Books Grade Economics P2 Scope For Term 4
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Grade Economics P2 Scope For Term 4
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Grade Economics P2 Scope For Term 4
 - Setting Reading Goals Grade Economics P2 Scope For Term 4
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Grade Economics P2 Scope For Term 4
 - Fact-Checking eBook Content of Grade Economics P2 Scope For Term 4
 - 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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