



**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 <b>internal control</b> 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 <b>internal control</b> .
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 <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. 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. <b>Ethics and internal control</b> 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. <b>Ethics and internal control</b> 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.

# Grade11 Accounting Scope

**LL Leslie**



## **Grade11 Accounting Scope:**

## **Grade11 Accounting Scope** Book Review: Unveiling the Power of Words

In a global driven by information and connectivity, the ability of words has be more evident than ever. They have the capacity to inspire, provoke, and ignite change. Such could be the essence of the book **Grade11 Accounting Scope**, a literary masterpiece that delves deep to the significance of words and their affect our lives. Written by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we shall explore the book is key themes, examine its writing style, and analyze its overall effect on readers.

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### **Grade11 Accounting Scope Introduction**

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