

<b>Subject:</b>	<b>ACCOUNTING</b>		
<b>Grade:</b>	<b>11</b>		
<b>Paper 1:</b>	Date of exam:	<b>31 October 2023 In TF06</b>	
	Marks:	<b>150 marks</b>	
	Time allocation:	<b>2 hours 9-11</b>	
	What to study:	<b><u>Financial Reporting and Evaluation:</u></b> <ol style="list-style-type: none"> <li>1. Concepts relating to partnerships. MOD 5</li> <li>2. Concepts relating to GAAP. MOD 5</li> <li>3. Ledger Accounts of Partnerships Incl. Interpretation. MOD 5,6</li> <li>4. Accounting equation of partnerships. MOD 5,6</li> <li>5. Adjustments, final accounts, and trial balances of partnerships MOD 7</li> <li>6. Statement of Comprehensive Income of partnerships. MOD 7</li> <li>7. Statement of Financial position and notes of partnerships. MOD 7</li> <li>8. Analysis, interpretation of financial statements of partnerships. MOD 7</li> <li>9. Valuation of fixed assets incl. additions, depreciation, disposal. MOD 4</li> <li>10. Periodic &amp; perpetual stock systems – concepts &amp; reporting. MOD 10</li> <li>11. Ethical behaviour in financial environments. MOD 1</li> </ol>	
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	Layout of paper:	Four questions covering Financial reporting topics.	
<b>Paper 2:</b>	Date of exam:	<b>8 November 2023 IN TF06</b>	
	Marks:	<b>150 marks</b>	
	Time allocation:	<b>2 hours 9-11</b>	
	What to study:	<b><u>Managerial Accounting, Internal Auditing and Control:</u></b> <ol style="list-style-type: none"> <li>1. Preparation of bank and creditors reconciliations. MOD 3</li> <li>2. Value-added Tax: Calculations. MOD 12</li> <li>3. Manufacturing concepts and calculations. MOD 9</li> <li>4. Cost Accounting – Ledger Accounts. MOD 9</li> <li>5. Calculation of unit costs and break-even point. MOD 9</li> <li>6. Preparation of Cash Budget for sole traders. MOD 10</li> <li>7. Preparation of Projected Income Statements for sole traders. MOD 10</li> <li>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</li> <li>9. Valuation of fixed assets including additions, depreciation, and asset disposal. MOD 4</li> <li>10. Periodic and Perpetual inventory systems – concepts, recording and control. MOD 11</li> <li>11. Ethical behaviour in financial statements. MOD 1</li> </ol>	
	Resources:	New Era Textbook and workbooks as well as old exam papers. <a href="http://www.ecexams.co.za">www.ecexams.co.za</a> and <a href="http://www.stanmorephysics.com">www.stanmorephysics.com</a>	
	Layout of paper:	Four questions covering Management Accounting and Internal Control.	

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1. Understanding the eBook Matric June Exam Economics Scope 2014
  - The Rise of Digital Reading Matric June Exam Economics Scope 2014
  - Advantages of eBooks Over Traditional Books
2. Identifying Matric June Exam Economics Scope 2014
  - 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 Matric June Exam Economics Scope 2014
  - User-Friendly Interface
4. Exploring eBook Recommendations from Matric June Exam Economics Scope 2014
  - Personalized Recommendations
  - Matric June Exam Economics Scope 2014 User Reviews and Ratings
  - Matric June Exam Economics Scope 2014 and Bestseller Lists
5. Accessing Matric June Exam Economics Scope 2014 Free and Paid eBooks

- Matric June Exam Economics Scope 2014 Public Domain eBooks
- Matric June Exam Economics Scope 2014 eBook Subscription Services
- Matric June Exam Economics Scope 2014 Budget-Friendly Options
- 6. Navigating Matric June Exam Economics Scope 2014 eBook Formats
  - ePub, PDF, MOBI, and More
  - Matric June Exam Economics Scope 2014 Compatibility with Devices
  - Matric June Exam Economics Scope 2014 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Matric June Exam Economics Scope 2014
  - Highlighting and Note-Taking Matric June Exam Economics Scope 2014
  - Interactive Elements Matric June Exam Economics Scope 2014
- 8. Staying Engaged with Matric June Exam Economics Scope 2014
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Matric June Exam Economics Scope 2014
- 9. Balancing eBooks and Physical Books Matric June Exam Economics Scope 2014
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Matric June Exam Economics Scope 2014
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Matric June Exam Economics Scope 2014
  - Setting Reading Goals Matric June Exam Economics Scope 2014
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Matric June Exam Economics Scope 2014
  - Fact-Checking eBook Content of Matric June Exam Economics Scope 2014
  - 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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