

# 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 <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 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 11 Accounting Scope Final Exam**

**R Sandford** 

#### **Grade 11 Accounting Scope Final Exam:**

SSA Disability Redesign United States. General Accounting Office, 1996 Federal Register, 2013-06 Official Department of the Army Pamphlet, Code of Federal Regulations, Title 19, Customs Gazette Philippines, 2006 Code of Federal Regulations, 2009 **Duties** ,2011-06-21 Special Regulations United States. Department of the SEC Docket United States. Securities and Exchange Commission, 1999 Oversight Hearings on Federal Drug Strategy--1979 United States. Congress. House. Select Committee on Narcotics Abuse and Control, 1979 Municipal Journal ,1963 Photographer's Mate 3 & 2 United States. Bureau of Naval Personnel, 1966 Resources in Education .1997 IRS Audits of Tax-Exempt Organizations Bruce R. Hopkins, 2008-02-13 Written by Bruce Hopkins the foremost expert on nonprofit law this is your complete analysis of the procedures and practices of the IRS in its audits of tax exempt organizations Practical in presentation this book offers advice on undergoing audits details today s exempt organizations issues and authoritatively examines detailed documentation and citations as well as numerous case studies tips BIA and DOD Schools United States. General Accounting Office, 2001 The federal government has direct responsibility for two school systems serving elementary and secondary students the Bureau of Indian Affairs BIA and the Department of Defense DOD school systems Unlike public schools where federal funding constitutes a small portion of total resources the BIA and DOD school systems depend almost entirely on federal funds Although the two school systems have this feature in common their histories and settings are quite different Because these school systems are a federal responsibility the Congress is interested in ensuring that children attending BIA and DOD schools are receiving a quality The Municipal Journal, Public Works Engineer and Contractors' Guide education The Reserve Marine ,1962 .1959 Use of Electronic Data Processing Equipment; Hearing ....87-2....Oct. 2, 3, 5, 1962 United States. Congress. House. Post Office and Civil Service, 1962 <u>Hearings</u> United States. Congress. House. Committee on Post Office and Civil Service, 1962 **Learning from the Federal Market?Based Reforms** William J. Mathis, Tina M. Trujillo, 2016-06-01 Over the past twenty years educational policy has been characterized by top down market focused policies combined with a push toward privatization and school choice The new Every Student Succeeds Act continues along this path though with decision making authority now shifted toward the states These market based reforms have often been touted as the most promising response to the challenges of poverty and educational disenfranchisement But has this approach been successful Has learning improved Have historically low scoring schools turned around or have the reforms had little effect Have these narrow conceptions of schooling harmed the civic and social purposes of education in a democracy This book presents the evidence Drawing on the work of the nation s most prominent researchers the book explores the major elements of these reforms as well as the social political and educational contexts in which they take place It examines the evidence supporting the most common school improvement strategies school choice reconstitutions or

massive personnel changes and school closures From there it presents the research findings cutting across these strategies by addressing the evidence on test score trends teacher evaluation miracle schools the Common Core State Standards school choice the newly emerging school improvement industry and re segregation among others The weight of the evidence indisputably shows little success and no promise for these reforms Thus the authors counsel strongly against continuing these failed policies The book concludes with a review of more promising avenues for educational reform including the necessity of broader societal investments for combatting poverty and adverse social conditions While schools cannot single handedly overcome societal inequalities important work can take place within the public school system with evidence based interventions such as early childhood education detracking adequate funding and full service community schools all intended to renew our nation s commitment to democracy and equal educational opportunity

Use of Electronic Data Processing Equipment United States. Congress. House. Committee on Post Office and Civil Service, 1962

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web in hinduism the goddess tara sanskrit [] [] tārā is the second of the dasa ten mahavidyas and is a form of adishakti the tantric manifestation of parvati her most famous centre of worship is the temple and the cremation ground of tarapith in west

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web parvati is the wife of the hindu god shiva she is the reincarnation of sati the first wife of shiva who immolated herself during a yajna fire sacrifice 11 parvati is the daughter of the mountain king himavan and queen mena 12 parvati is the mother of the hindu deities ganesha and kartikeya

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