



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.

Accounting Scope For Grade 11 2014

SJ Ball



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Interpretations of Accounting Classifications Prescribed by the Interstate Commerce Commission for Steam Roads United States. Interstate Commerce Commission,1908 **Accounting Bulletin ...** United States. Interstate Commerce Commission. Bureau of Accounts,1908 Career Mobility Handbook United States. Department of State,1983
Official Gazette Philippines,2005 *Equal Employment Opportunity : Hispanics' Advancement Opportunities in SSA Region IX* United States. General Accounting Office,1987 Equal Employment Opportunity United States. General Accounting Office,1987 **Housing Management** United States. Department of the Army,1997 **Self-study Guide, Personnel Accounting Supervisor (1402).** ,1950 Department of the Army Pamphlet , **Monthly Labor Review** ,1983 Publishes in depth articles on labor subjects current labor statistics information about current labor contracts and book reviews **National Survey of Professional, Administrative, Technical, and Clerical Pay** ,1962 *Bulletin of the United States Bureau of Labor Statistics* ,1969 *Railway Accounting Procedure* Railway Accounting Officers Association,1928 **The Management Accountant** ,2008 *Work Stoppage at Missile Bases* United States. Congress. Senate. Committee on Government Operations,1961 Monthly Labor Review United States. Bureau of Labor Statistics,1985 Publishes in depth articles on labor subjects current labor statistics information about current labor contracts and book reviews District of Columbia Appropriations United States. Congress. Senate. Committee on Appropriations,1959 Special Regulations United States. War Department,1917

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In a fast-paced digital era where connections and knowledge intertwine, the enigmatic realm of language reveals its inherent magic. Its capacity to stir emotions, ignite contemplation, and catalyze profound transformations is nothing short of extraordinary. Within the captivating pages of **Accounting Scope For Grade 11 2014** a literary masterpiece penned by a renowned author, readers embark on a transformative journey, unlocking the secrets and untapped potential embedded within each word. In this evaluation, we shall explore the book's core themes, assess its distinct writing style, and delve into its lasting impact on the hearts and minds of those that partake in its reading experience.

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