

|                 |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |
|-----------------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <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>                                                                                                                                                       |  |
|                 | Resources:        | New Era Textbook and workbooks as well as old exam papers.<br><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 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.<br><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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**Lei Shi**



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