

ACCOUNTING GRADE 11

MID-YEAR EXAMINATION

07 JUNE 2012

SCOPE

MAKE USE OF THE NOTES (SUMMARY) FOR EACH MODULE!

MODULE 1 – BANK RECONCILIATION

1. Task 1.3 (Notes: Page 1 – 3) (Definitions)
2. Reflection, Overdrafts and Internet banking. (Notes: Page 3 – 4)
3. Task 1.8 - Work through the memorandum. (Notes: Page 5 -6)
4. Daily and month-end procedures. (Notes: Page 6 – 7)
5. Dishonoured cheques – this is important. (Notes: Page 7)
6. Procedure for Bank reconciliation. (Notes: Page 7 – 8)
7. Internal control – this is important. (Notes: Page 8)
8. Reasons for differences between bank statement and bank account - this is important. (Text Book: Page 31 – 32)
9. Post dated cheques - important. (Notes: Page 9 – 10)
10. Bank reconciliation statement of previous month - important. (Notes: Page 10)
11. Stale cheques - important. (Notes: Page 10 – 11)
12. Errors - important. (Notes: Page 11)
13. Task 1.16 (Notes: Page 11 – 13)
14. Cheques stopped for payment - important. (Notes: Page 13)
15. Task 1.24 and Task 1.25 (Notes: Page 13 -17)

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