#### ACCOUNTING GRADE 11

#### MID-YEAR EXAMINATION

#### 07 JUNE 2012

#### SCOPE

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

#### MODULE 1 - BANK RECONCILIATION

- Task 1.3 (Notes: Page 1 3) (Definitions)
- Reflection, Overdrafts and Internet banking. (Notes: Page 3 4)
- Task 1.8 Work through the memorandum. (Notes: Page 5 -6).
- Duily and month-end procedures. (Notes: Page 6 7)
- Dishonoured cheques this is important. (Notes: Page 7)
- Procedure for Bank reconciliation, (Notes: Page 7 8)
- 7. Internal control this is important. (Notes: Page 8)
- Reasons for differences between bank statement and bank account this is <u>important</u>. (Text Book: Page 31 – 32)
- Post dated cheques <u>important</u>. (Notes: Page 9 10)
- Bank reconciliation statement of previous month <u>important</u>.
   (Notes: Page 10)
- Stale cheques <u>important</u>. (Notes: Page 10 11)
- Errors <u>important</u>. (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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**Jicheng Xie** 

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