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The purpose of this guide is to assist teachers and learners in

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Grade 10 - 12 to manage and provide a detailed study of the Accounting processes. The self-study guide deals with the following topics: 1. Accounting Equation and Analysis of transactions 2. Bank Reconciliation 3. Control Accounts 4. Debtors Age analysis 5. Disposal of Tangible Assets 6.

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The final Grade 12 mark is calculated from the National Senior Certificate (NSC) examination that learners will write (out of 300 marks) plus school-based assessment (out of 100 marks). The curriculum stipulates the following seven formal tasks that comprise school-based assessment in Accounting:

ACCOUNTING - Examinations

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bank ... (new amount calculated) xxx Net trade debtors xxx
Prepaid expenses xxx ... The income tax for the accounting
period amounts to R180 000. 11. A dividend of 20c per share
was declared on 28 February 2009.

SUBJECT: ACCOUNTING GRADE 12 CHAPTER: COMPANIES LESSON ...

In Grade 10 learners were exposed to cost concepts and then in
Grade 11 they drew up manufacturing ledger accounts,
calculated costs of manufacturing and were exposed to some
ethical and internal control measures. In Grade 12 the focus falls
on the Production Cost Statement, costing and ethical and
control measures.

MODULE 13 COST ACCOUNTING (MANUFACTURING)

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