



**KWAZULU NATAL DEPARTMENT OF EDUCATION
FURTHER EDUCATION AND TRAINING
TEACHERS' GUIDE
2022 MARCH COMMON TEST (SCOPE)**



GRADE	11
SUBJECT	ACCOUNTING
PAPER	ONE PAPER
DURATION OF THE PAPER	1,5 HOURS
TOTAL MARKS	100
MAXIMUM NUMBER OF QUESTIONS	5
COGNITIVE SKILLS: All questions will comprise the following Basic thinking skills 30%; Moderate thinking skills 40%; Higher order thinking skills 30%	
EXPECTED WORK COVERAGE/TOPICS	DATE COMPLETED
1. Tangible/Fixed Assets 1.1 Understanding the concept of a tangible/fixed asset register. 1.2 Recording the acquisition of tangible/fixed assets. 1.3 Calculation and recording of depreciation. 1.4 Understanding how tangible/fixed are recorded when they are fully depreciated. 1.5 Recording the disposal of tangible/fixed assets (cash, credit, trade-in) at the beginning, during or at the end of a financial year. 1.6 Integration of internal control. 1.7 Integration of ethical issues.	04/02/2022
2. Reconciliations 2.1 Reconciliation of bank statements with cash journals in order to prepare bank reconciliation statements. 2.2 Reconciliation of statements received from Creditors with accounts in Creditors' Ledger of a business in order to prepare Creditors' reconciliation statements. 2.3 Integration of internal control. 2.4 Integration of ethical issues.	28/02/2022
3. Financial Accounting of Partnerships 3.1 Definition and explanation of accounting concepts unique to Partnership. 3.2 GAAP principles and IFRS 3.3 Accounting cycle of Partnerships. 3.4 Preparation of final accounts of a Partnership taking into account the year-end adjustments. 3.5 Accounting equation 3.6 Integration of issues of internal control and ethical issues.	25/03/2022

 KWAZULU NATAL DEPARTMENT OF EDUCATION FURTHER EDUCATION AND TRAINING TEACHERS' GUIDE 2022 JUNE COMMON TEST (SCOPE)	
GRADE	11
SUBJECT	ACCOUNTING
PAPER	ONE PAPER
DURATION OF THE PAPER	2 HOURS
TOTAL MARKS	150
MAXIMUM NUMBER OF QUESTIONS	5
COGNITIVE SKILLS	All questions will comprise the following <ul style="list-style-type: none"> • Basic thinking skills 30% • Moderate thinking skills 40% • Higher order thinking skills 30%
EXPECTED WORK COVERAGE/TOPICS	DATE COMPLETED
1. Tangible/Fixed Assets 1.1 Understanding the concept of a tangible/fixed asset register. 1.2 Recording the acquisition of tangible/fixed assets. 1.3 Calculation and recording of depreciation. 1.4 Understanding how tangible/fixed are recorded when they are fully depreciated. 1.5 Recording the disposal of tangible/fixed assets (cash, credit, trade-in) at the beginning, during or at the end of a financial year.	04/02/2022
2. Financial Accounting of Partnerships 2.1 Definition and explanation of accounting concepts unique to Partnership. 2.2 GAAP principles and IFRS 2.3 Accounting cycle of Partnerships. 2.4 Preparation of final ledger accounts of a Partnership taking into account the year-end adjustments. 2.5 Accounting equation 2.6 Integration of issues of internal control and ethical issues.	25/03/2022
3. Financial Accounting of Partnerships 3.1 Income Statement, Balance Sheet and Notes to Financial Statements. 3.2 Analysis and interpretation of financial statements. 3.3 Ethics, internal control and problem solving	03/06/2022


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2022 JUNE COMMON TEST (SCOPE)

GRADE	11
SUBJECT	ACCOUNTING
PAPER	TWO
DURATION OF THE PAPER	2 HOURS
TOTAL MARKS	150
MAXIMUM NUMBER OF QUESTIONS	5
COGNITIVE SKILLS	All questions will comprise the following <ul style="list-style-type: none"> • Basic thinking skills 30% • Moderate thinking skills 40% • Higher order thinking skills 30%
EXPECTED WORK COVERAGE/TOPICS	DATE COMPLETED
1. Reconciliations 1.1 Reconciliation of bank statements with cash journals in order to prepare bank reconciliation statements. 1.2 Reconciliation of statements received from Creditors with accounts in Creditors' Ledger of a business in order to prepare Creditors' reconciliation statements. 1.3 Integration of internal control. 1.4 Integration of ethical issues.	28/02/2022
2. Tangible/Fixed Assets 2.1 Understanding the concept of a tangible/fixed asset register. 2.2 Recording the acquisition of tangible/fixed assets. 2.3 Calculation and recording of depreciation. 2.4 Understanding how tangible/fixed are recorded when they are fully depreciated. 2.5 Recording the disposal of tangible/fixed assets (cash, credit, trade-in) at the beginning, during or at the end of a financial year. 2.6 Integration of issues of internal control. 2.7 Integration of ethical issues.	04/02/2022
3. Topics covered in Term 1	


KWAZULU NATAL DEPARTMENT OF EDUCATION
FURTHER EDUCATION AND TRAINING
TEACHERS GUIDE
2022 SEPTEMBER COMMON TEST (SCOPE)

GRADE	11
SUBJECT	ACCOUNTING
PAPER	ONE PAPER
DURATION OF THE PAPER	1,5 HOURS
TOTAL MARKS	100
MAXIMUM NUMBER OF QUESTIONS	5
COGNITIVE SKILLS	
All questions will comprise the following <ul style="list-style-type: none"> • Basic thinking skills 30% • Moderate thinking skills 40% • Higher order thinking skills 30% 	
EXPECTED WORK COVERAGE/TOPICS	DATE COMPLETED
1. Budgeting 1.1 Preparation and presentation of a Cash Budget for Sole Trader. 1.2 Preparation and presentation of Projected Income Statement. 1.3 Integration of ethics, internal audit and internal control.	12/08/2022
2. Inventory Systems 2.1 Definition and explanation of the perpetual and periodic stock systems. 2.2 Knowledge of the advantages and disadvantages of the periodic and perpetual stock systems. 2.3 Recording of transactions using the periodic stock system in the journals and ledgers, comparing it with the perpetual stock system.	26/08/2022
3. Cost Accounting 3.1 Costs calculations in the manufacturing environment. 3.2 Preparation of ledger accounts of a manufacturing business. 3.3 Integration of ethical issues related to a manufacturing environment. 3.4 Integration of internal audit and internal control issues related to a manufacturing environment.	16/09/2019