## KWAZULU NATAL DEPARTMENT OF EDUCATION

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FURTHER EDUCATION AND TRAINING

TEACHERS GUIDE		
2024 MARCH COMMON TEST (SCOPE)		
GRADE	12	
SUBJECT	ACCOUNTING	
PAPER	ONE PAPER	
DURATION OF THE PAPER	1½ HOURS	
TOTAL MARKS	100	
MAXIMUM NUMBER OF QUESTIONS	6	
COGNITIVE SKILLS: All questions will con		a akilla 200/
Basic thinking skills 30%; Moderate thinkin EXPECTED WORK COVERAGE/TOPICS		DATE
EXPECTED WORK COVERAGE/TOPICS		COMPLETED
1. BOOKKEEPING OF COMPANIES:		26/01/2024
1.1 Journal; Ledger accounts; Trial Bal	ance	
1.2 Transactions should include:		
1.2.1 Issuing of shares at issue price	ce.	
1.2.2 Buyback of shares.		
1.2.3 Loans and interest.		
1.2.4 Income tax; Dividends; Direct		
2. FINANCIAL ACCOUNTING OF COMP		
2.1 Concepts		
2.2 Year-end adjustments		
2.3 Preparation of final accounts		09/02/2024
2.4 Financial Statements and notes:		09/02/2024
2.4.1 Income Statement (Statemen		
100 000 0000000000000000000000000000000		
2.4.2 Balance Sheet (Statement of Financial Position) 2.4.3 Cash Flow Statement		
2.5 Analysis and effect on the Accounting	23/02/2024	
2.6 Analysis and interpretation of Incon	23/02/2024	
Comprehensive Income), Balance S		
Position) and Notes.	200 A 100 CO (100 A 100 A	
2.7 Integration of internal control, corporate governance and ethics with		08/03/2024
all topics.	orate governance and ethics with	
all topics.	10001	
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## KWAZULU NATAL DEPARTMENT OF EDUCATION

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TEACHERS GUIDE		
2024 JUNE C	OMMON TEST (SCOPE)	
GRADE	12	
SUBJECT	ACCOUNTING	
PAPER	1	
DURATION OF THE PAPER	2 HOURS	
TOTAL MARKS	150	
MAXIMUM NUMBER OF QUESTIONS	6	
COGNITIVE SKILLS: All questions will co		
Basic thinking skills 30%; Moderate thinki		
EXPECTED WORK COVERAGE/TOPIC	S	DATE
4 BOOKKEEDING OF COMPANIES.		COMPLETED
1. BOOKKEEPING OF COMPANIES:		26/01/2024
1.1 Journal; Ledger accounts; Trial Ba	lance	
1.2 Transactions should include:		
1.2.1 Issuing of shares at issue pr	rice.	
<ol><li>1.2.2 Buying back of shares.</li></ol>		
1.2.3 Loans and interest.		
1.2.4 Income tax; Dividends; Directors fees; Audit fees		
2. FINANCIAL ACCOUNTING OF COMPANIES		
2.1 Concepts		
2.2 Year-end adjustments		
2.3 Preparation of final accounts		09/02/2024
2.4 Financial Statements and notes:		00/02/2024
2.4.1 Income Statement (Statement of Comprehensive Income)		
2.4.2 Balance Sheet (Statement of Financial Position)		
2.4.3 Cash Flow Statement		
2.5 Analysis and effect on the Accoun	23/02/2024	
2.6 Analysis and effect of the Accounting Equation.  2.6 Analysis and interpretation of Income Statement (Statement of		23/02/2024
Comprehensive Income), Balance Sheet (Statement of Financial		
Position) and Notes.		
100 marine and an 100 marine a		
2.7 Integration of internal control, corporate governance, and ethics with		00/02/2024
all topics.		08/03/2024
2.8 Analysis of a company's published financial statements and annual		
reports comprising Independent Auditors' Report, together with		
additional information relating to governance and the company's		20/03/2024
activities.		
3. TANGIBLE / FIXED ASSETS		19/04/2024
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KWAZULU NATAL DEPARTMENT OF EDUCATION			
FURTHER EDUCATION AND TRAINING			
CHILIII	HERS GUIDE		
GRADE 2024 JUNE CON	MMON TEST (SCOPE)		
SUBJECT	ACCOUNTING		
PAPER	2		
DURATION OF THE PAPER	2 HOURS		
TOTAL MARKS	150		
MAXIMUM NUMBER OF QUESTIONS	6		
COGNITIVE SKILLS	All questions will comprise the foll	owing	
	<ul> <li>Basic thinking skills 30%</li> </ul>	200	
	Moderate thinking skills 40 <sup>o</sup>		
EXPECTED WORK COVERAGE	Higher order thinking skills		
EXPECTED WORK COVERAGE		DATE COMPLETED	
1. INVENTORY SYSTEMS		12 /04/2024	
1.1 Validation, valuation, and calculation			
using the perpetual and periodic inve			
1.1.1 Specific identification (of cost pr	rice per unit).		
1.1.2 First in, first out (FIFO).			
1.1.3 Weighted average.			
1.2 Integration of:			
1.2.1 GAAP principles relating to inve			
1.2.2 Integration of ethical issues relating to inventories.			
	1.2.3 Integration of internal audit and control processes relating to		
inventories.			
2 TANGIBLE / FIXED ASSETS		26/04/2024	
2.1 Interpret and Report on Movements	of Tangible / Fixed Assets		
2.1.1 Age of assets.			
2.1.2 Replacement rate.	TITIO		
2.1.3 Life span of assets	Janni		
2.2 Integration of:			
2.2.1 GAAP Principles			
2.2.2 Ethical issues relating to fixed a			
2.2.3 Internal audit & Control process	es		

E	XPECTED WORK COVERAGE anmore physics.com	DATE
		COMPLETED
3	COST ACCOUNTING  3.1 Definition and explanation of accounting concepts unique to a manufacturing business.  3.2 Preparation, presentation, analysis, interpretation and reporting on cost information for manufacturing enterprises:  3.2.1 Preparation of a production cost statement with notes for manufacturing costs.  3.2.2 Preparation of a short-form Income Statement with notes for administration cost and selling &distribution cost.  3.2.3 Calculation of gross profit on finished goods sold.  3.2.4 Calculation of variable and fixed costs.  3.2.5 Calculation of the cost of a product using variable and fixed costs.  3.2.6 Calculation of cost per unit.  3.2.7 Calculation of contribution per unit.  3.2.8 Calculation of breakeven point.  3.2.9 Calculation of total cost of production.  3.2.10 Integration of Ethical issues relating to manufacturing: product quality, product age, raw materials, support for local products, price fixing, theft, fraud, etc. Internal audit and control processes relating to manufacturing.	17/05/2024
4	RECONCILIATIONS	31/05/2024
3,100	4.1 Analysis and interpretation of bank, debtors' and creditors'	
	reconciliations:	
	4.1.1 Reconcile creditors' statements with their personal accounts.	
	4.1.2 Reconcile debtors' lists and creditors' lists with control accounts.	
	4.1.3 Analyse and interpret debtors' age analysis.	
	4.1.4 Analyse and interpret bank statements and bank reconciliation statements.	
	4.2 Integration of:	
	4.2.1 Ethical issues relating to cash, debtors and creditors: payment periods, interest, credit ratings, fraud, etc.	
	4.2.2 Audit and internal control issues relating to cash, debtors and creditors.	

## KWAZULU NATAL DEPARTMENT OF EDUCATION

FURTHER EDUCATION AND TRAINING

TEACHERS GUIDE	TE	AC	HEI	RS	GL	JIDE
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TEACHERS GUIDE				
2024 SEPTEMBER COMMON TEST (SCOPE)				
GRADE	100 <i>T</i>	12		
SUBJECT	1001	ACCOUNTING		
PAPER =		1		
	F THE PAPER	2 HOURS		
TOTAL MARK	THE COLUMN TO THE COLUMN TWO THE COLUMN TWIN TWO THE COLUMN TWO TH	150		
	JMBER OF QUESTIONS	6		
	SKILLS: All questions will co			
		ng skills 40%; Higher order thinking s		
EXPECTED	VORK COVERAGE/TOPIC	5	DATE COMPLETED	
1 BOOKKE	EPING OF COMPANIES:		26/01/2024	
Trees Treesessors and the war view		alanaa	26/01/2024	
	al; Ledger accounts; Trial Ba	alalice		
IATES LAURESLAND	actions should include:			
C-1-C	Issuing of shares at issue	orice.		
	Buying back of shares.			
1.2.3 Loans and interest.				
	Income tax; Dividends; Dire			
1. FINANCIA	L ACCOUNTING OF COM	PANIES		
2.1 Conce	epts			
2.2 Year-	end adjustments			
2.3 Prepa	ration of final accounts		09/02/2024	
2.4 Financ	cial Statements and notes:			
2.4.1	Income Statement (Statem	ent of Comprehensive Income)		
2.4.2 Balance Sheet (Statement of Financial Position)				
2.4.3	2.4.3 Cash Flow Statement			
2.5 Analys	is and effect on the Accoun	ting Equation.	23/02/2024	
2.6 Analysis and interpretation of Income Statement (Statement of			20/02/2024	
Comprehensive Income), Balance Sheet (Statement of Financial				
	n) and Notes.			
AND THE PARTY OF THE PARTY.	A CONTRACTOR OF THE CONTRACTOR	orate governance and ethics with all		
topics.	ation of internal control, corp	orate governance and earlies war an		
	s of a company's published	financial statements and annual		
24		iditors' Report, together with		
additional information relating to governance and the company's activities.			15/03/2024	
activitie	<b>9</b> 8.			
3 TANGIBLE	E / FIXED ASSETS		26/04/2024	

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### **FURTHER EDUCATION AND TRAINING**

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TEACHERS GUIDE		
	COMMON TEST (SCOPE)	
GRADE	12	
SUBJECT	ACCOUNTING	
PAPER	2	
DURATION OF THE PAPER	2 HOURS	
TOTAL MARKS	150	
MAXIMUM NUMBER OF QUESTIONS COGNITIVE SKILLS	All guardiana will comprise the follow	win a
COGNITIVE SKILLS	All questions will comprise the followable Basic thinking skills 30%	wing
	Moderate thinking skills 40%	
	Higher order thinking skills 3	
EXPECTED WORK COVERAGE	Higher order triffking skills 3	DATE
EXPECTED WORK COVERAGE		COMPLETED
4 INVENTORY CYCTEMS		12/04/2024
1. INVENTORY SYSTEMS		12/04/2024
1.1 Validation, valuation and calculat	Sensi	
using the perpetual and periodic	inventory systems:	
1.1.1 Specific identification (of cost pr	rice per unit).	
<ol><li>1.1.2 First in, first out (FIFO).</li></ol>		
1.1.3 Weighted average.		
1.2 Integration of :		
1.2.1 GAAP principles relating to inve	entories.	
1.2.2 Integration of ethical issues rela	total to the state of the state	
1.2.3 Integration of internal audit and	•	
inventories.	control processes relating to	
2 TANGIBLE / FIXED ASSETS		26/04/2024
	of Tangible / Fixed Assets	20/04/2024
2.1 Interpret and Report on Movements	of Tangible / Fixed Assets	
2.1.1 Age of assets.	- Luni	
2.1.2 Replacement rate.	Janni	
2.1.3 Life span of assets	10001	
2.2 Integration of :		
2.2.1 GAAP Principles	חסת	
2.2.2 Ethical issues relating to fixed a	anata .	

2.2.2 Ethical issues relating to fixed assets2.2.3 Internal audit & Control processes

E	XPECTED WORK COVERAGE anmore physics.com	DATE COMPLETED
3	COST ACCOUNTING  3.1 Definition and explanation of accounting concepts unique to a manufacturing business.  3.2 Preparation, presentation, analysis, interpretation and reporting on cost information for manufacturing enterprises:  3.2.1 Preparation of a production cost statement with notes for manufacturing costs.  3.2.2 Preparation of a short-form Income Statement with notes for	17/05/2024
	administration cost and selling &distribution cost.  3.2.3 Calculation of gross profit on finished goods sold.  3.2.4 Calculation of variable and fixed costs.  3.2.5 Calculation of the cost of a product using variable and fixed costs.  3.2.6 Calculation of cost per unit.  3.2.7 Calculation of contribution per unit.  3.2.8 Calculation of breakeven point.  3.2.9 Calculation of total cost of production.  3.2.10 Integration of Ethical issues relating to manufacturing: product quality, product age, raw materials, support for local products, price fixing, theft, fraud, etc. Internal audit and control processes relating to manufacturing.	
4	<ul> <li>RECONCILIATIONS</li> <li>4.1 Analysis and interpretation of bank, debtors' and creditors' reconciliations: <ul> <li>4.1.1 Reconcile creditors' statements with their personal accounts.</li> <li>4.1.2 Reconcile debtors' lists and creditors' lists with control accounts.</li> <li>4.1.3 Analyse and interpret debtors' age analysis.</li> <li>4.1.4 Analyse and interpret bank statements and bank reconciliation statements.</li> </ul> </li> </ul>	31/05/2024
	<ul> <li>4.2 Integration of:</li> <li>4.2.1 Ethical issues relating to cash, debtors and creditors: payment periods, interest, credit ratings, fraud, etc.</li> <li>4.2.2 Audit and internal control issues relating to cash, debtors and creditors.</li> </ul>	

EXPECTED WORK COVERAGE / TOPICS	DATE
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5 VALUE ADDED TAX (VAT)	19/07/2024
5.1 Calculate the amount payable to or receivable from South African	
Revenue Services (SARS).	
5.2 Completion of the VAT control ledger account from given information	
5.3 Integration of ethical issues relating to VAT	
5.4 Integration of internal audit and control processes.	
10007	
6. BUDGETING	16/08/2024
6.1 Analysis, interpretation, and comparison of projected income statements for Sole traders or companies.	
6.2 Analysis, interpretation, and comparison of cash budgets for sole traders or companies.	
6.3 Integration of:	
6.3.1 Ethical issues relating to budgeting and projections.	
6.3.2 Internal audit and control processes relating to budgets and	
projections by comparing budget to actual figures.	

