

 KWAZULU NATAL DEPARTMENT OF EDUCATION FURTHER EDUCATION AND TRAINING TEACHERS' GUIDE	
2025 MARCH COMMON TEST (SCOPE)	
GRADE	11
SUBJECT	ACCOUNTING
PAPER	ONE PAPER
DURATION OF THE PAPER	1½ 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. Reconciliations 1.1 Reconciliation of bank statements with cash journals to prepare bank reconciliation statements. 1.2 Reconciliation of statements received from Creditors with accounts in Creditors' Ledger of a business to prepare Creditors' reconciliation statements. 1.3 Integration of internal control. 1.4 Integration of ethical issues.	07/02/2025
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 internal control. 2.7 Integration of ethical issues.	28/02/2025
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 relevant to Partnerships documents, journals, ledger, trial balance and final accounts. 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.	14/03/2025




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TEACHERS' GUIDE

2025 JUNE COMMON TEST (SCOPE)

GRADE	11
SUBJECT	ACCOUNTING
PAPER	1
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. Financial Accounting of Partnerships 1.1 Statement of Comprehensive Income, Statement of Financial Position and Notes to Financial Statements. 1.2 Analysis and interpretation of financial statements. 1.3 Integration of GAAP principles and IFRS	09/05/2025
2. Financial Accounting of Partnerships 2.1 Analysis and interpretation of financial statements of Partnership 2.2 Integration of Ethics, internal control and problem solving	23/05/2025
3. Topics covered in Term 1	

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2025 JUNE COMMON TEST (SCOPE)	
GRADE	11
SUBJECT	ACCOUNTING
PAPER	2
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 to prepare bank reconciliation statements. 1.2 Reconciliation of statements received from Creditors with accounts in Creditors' Ledger of a business to prepare Creditors' reconciliation statements. 1.3 Integration of internal control. 1.4 Integration of ethical issues.	07/02/2025
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 internal control. 2.7 Integration of ethical issues.	28/02/2025
3 Inventory Systems 3.1 Definition and explanation of the perpetual and periodic stock systems. 3.2 Knowledge of the advantages and disadvantages of the periodic and perpetual stock systems. 3.3 Recording of transactions using the periodic stock system in the journals and ledgers, comparing it with the perpetual stock system.	06/06/2025
4 Topics covered in Grade 10	

 KWAZULU NATAL DEPARTMENT OF EDUCATION FURTHER EDUCATION AND TRAINING TEACHERS GUIDE	
2025 SEPTEMBER COMMON TEST (SCOPE)	
GRADE	11
SUBJECT	ACCOUNTING
PAPER	ONE PAPER
DURATION OF THE PAPER	1½ HOURS
TOTAL MARKS	100
MAXIMUM NUMBER OF QUESTIONS	4
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 Statement of Comprehensive income. 1.3 Integration of ethics, internal audit and internal control.	22/08/2025
2 Cost Accounting 2.1 Costs calculations in the manufacturing environment. 2.2 Preparation of ledger accounts of a manufacturing business. 2.3 Integration of ethical issues related to a manufacturing environment. 2.4 Integration of internal audit and internal control issues related to a manufacturing environment.	19/09/2025
3 Topics covered in Grade 10	