KWAZULU NATAL DEPARTMENT OF EDUCATION

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2025 MARCH COMMON TEST (SCOPE)					
GRADE					
SUBJECT	ACCOUNTING				
PAPER	ONE PAPER				
DURATION OF THE PAPER	1,5 HOURS				
TOTAL MARKS	100				
MAXIMUM NUMBER OF QUESTIONS	6				
COGNITIVE SKILLS: All questions will cor	10				
Basic thinking skills 30%; Moderate thinkin					
EXPECTED WORK COVERAGE/TOPICS		DATE COMPLETED			
1. BOOKKEEPING OF COMPANIES:		24/04/2025			
1.1 Journal; Ledger accounts; Trial Bal	ance	24/01/2025			
1.2 Transactions should include:					
1.2.1 Issuing of shares at issue price	ce.				
1.2.2 Buying back of shares.					
1.2.3 Loans and interest.					
1.2.4 Income tax; Dividends; Direct	tors fees; Audit fees				
2. FINANCIAL ACCOUNTING OF COMP.	ANIES				
2.1 Concepts					
2.2 Year-end adjustments		31/01/2025			
2.3 Preparation of final accounts					
2.4 Financial Statements and notes:					
	t of Community and in a linear and	14/02/2025			
2.4.1 Income Statement (Statemen	14/02/2023				
2.4.2 Balance Sheet (Statement of Financial Position)					
2.5 Analysis and effect on the Accounting					
2.6 Analysis and interpretation of Incom	ne Statement (Statement of	28/02/2025			
Comprehensive Income), Balance S	sheet (Statement of Financial				
Position) and Notes.					
2.7 Integration of internal control, corpo	rate governance and ethics with	14/03/2025			
all topics.		14/03/2025			
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	TEACHERS GUIDE	
2025 JL	JNE COMMON 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		killo 200/
Basic thinking skills 30%; Moderate thinki EXPECTED WORK COVERAGE/TOPICS		DATE COMPLETED
1. BOOKKEEPING OF COMPANIES:	S	DATE COMPLETED
	lanco	24/01/2025
1.1 Journal; Ledger accounts; Trial Bal 1.2 Transactions should include:	dilice	24/01/2020
	do.	
1.2.1 Issuing of shares at issue pr	ice.	
1.2.2 Buying back of shares.		
1.2.3 Loans and interest.		
1.2.4 Income tax; Dividends; Direct	STANCE OF THE HIRE STANCE OF A CONTROL OF THE STANCE OF TH	
2. FINANCIAL ACCOUNTING OF COM	PANIES	
2.1 Concepts		31/01/2025
2.2 Year-end adjustments		31/01/2023
2.3 Preparation of final accounts		
2.4 Financial Statements and notes:		
2.4.1 Income Statement (Stateme	ent of Comprehensive Income)	14/02/2025
2.4.2 Balance Sheet (Statement of	of Financial Position)	
2.4.3 Cash Flow Statement	ā .	
2.5 Analysis and effect on the Accoun	ting Equation.	28/02/2025
2.6 Analysis and interpretation of Incor		
Comprehensive Income), Balance		
Position) and Notes.	от на при невория на на 🐧 на подъекто воздано от породнего стато на базо — на довежно побработо дободателно во	44/02/2025
2.7 Integration of internal control, corp	orate governance, and ethics with	14/03/2025
all topics.	, and a second s	
2.8 Analysis of a company's published	financial statements and annual	
reports comprising Independent Au		
additional information relating to go	the same and the control of the same grant of the same at the same	
activities.	vollance and the company s	
3. TANGIBLE / FIXED ASSETS		14/03/2025
3. TANGIDLE / FIXED ASSETS		14/03/2025

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	FURTHER EDUCATION AND TRAINING TEACHERS GUIDE		
		MMON TEST (SCOPE)	
GRADE	444	12	
SUBJECT		ACCOUNTING	
PAPER		2	
	OF THE PAPER	2 HOURS	
TOTAL MAR		150	
	NUMBER OF QUESTIONS	All guartians will comprise the fell	owing
COGNITIVE	All questions will comprise the following Basic thinking skills 30% Moderate thinking skills 40% Higher order thinking skills 30%		
EXPECTED WORK COVERAGE			DATE COMPLETED
1. INVENTOR	Y SYSTEMS	_	17/04/2025
3.1 Valida	ation, valuation, and calculation of i	nventories of businesses using	
	rpetual and periodic inventory syst		
3.1.1 Specific identification (of cost price per unit).			
	3.1.2 First in, first out (FIFO).		
3.1.3 Weighted average.			
3.2 Integration of:			
	GAAP principles relating to inventorion	es.	
3.2.2 Integration of ethical issues relating to inventories.			
3.2.3 Integration of internal audit and control processes relating to			
inventories.			
4. TANGIBLE / FIXED ASSETS			25/04/2025
4.1 Interp	oret and Report on Movements of Ta	angible / Fixed Assets	
4.1.1 Age of assets.			
4.1.2 Replacement rate.			
4.1.3	4.1.3 Life span of assets		
4.2 Integr	ration of:		
4.2.1	GAAP Principles		

4.2.2 Ethical issues relating to fixed assets4.2.3 Internal audit & Control processes

EXPECTED	WORKECONERACEN Stanmorephysics.com	DATE COMPLETED
5. COST ACC	COUNTING	
NOW WELLOW PROPERTY AND PROPERTY.	tion and explanation of accounting concepts unique to a manufacturing	
busine		
5.2 Prepa	ration, presentation, analysis, interpretation and reporting on cost	
	ation for manufacturing enterprises:	
	Preparation of a production cost statement with notes for	
* (##XX 42(################################	manufacturing costs.	
5.2.2	Preparation of a short-form Income Statement with notes for	
Property Control of the Control of t	administration cost and selling &distribution cost.	
5.2.3	Calculation of gross profit on finished goods sold.	00/05/0005
5.2.4	Calculation of variable and fixed costs.	23/05/2025
5.2.5	Calculation of the cost of a product using variable and fixed costs.	
5.2.6	Calculation of cost per unit.	
5.2.7	Calculation of contribution per unit.	
5.2.8	Calculation of breakeven point.	
5.2.9	Calculation of total cost of production.	
5.2.10	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.	
6. RECONO	CILIATIONS	
6.1 Anal	ysis and interpretation of bank, debtors' and creditors'	
recor	nciliations:	
6.1.1	Reconcile creditors' statements with their personal accounts.	
6.1.2	Reconcile debtors' lists and creditors' lists with control accounts.	
6.1.3	Analyse and interpret debtors' age analysis.	
6.1.4	Analyse and interpret bank statements and bank reconciliation	
	statements.	
6.2 Integ	ration of :	06/06/2025
6.2.1	Ethical issues relating to cash, debtors and creditors: payment periods,	00/00/2023
000	interest, credit ratings, fraud, etc.	
6.2.2	Audit and internal control issues relating to cash, debtors and creditors.	

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	EMBER COMMON TEST (SCOPE)	
GRADE	12	
SUBJECT	ACCOUNTING	
PAPER	1	
DURATION OF THE PAPER	2 HOURS	
TOTAL MARKS MAXIMUM NUMBER OF QUESTIONS	150	
COGNITIVE SKILLS: All questions will co		
Basic thinking skills 30%; Moderate thinking		kills 30%
EXPECTED WORK COVERAGE/TOPIC		DATE COMPLETED
1. BOOKKEEPING OF COMPANIES:		
a. Journal; Ledger accounts; Trial Ba	lances.com	24/01/2025
b. Transactions should include:		
 Issuing of shares at issue presented. 	rice.	
ii. Buying back of shares.		
iii. Loans and interest.		
iv. Income tax; Dividends; Dire	ctors fees; Audit fees	
2. FINANCIAL ACCOUNTING OF COM	AND THE THE THE PROPERTY OF TH	
a. Concepts		
b. Year-end adjustments		31/01/2025
c. Preparation of final accounts		
d. Financial Statements and notes:		
i. Income Statement (Statement of Comprehensive Income)		14/02/2025
ii. Balance Sheet (Statement o		
iii. Cash Flow Statement	,	
e. Analysis and effect on the Accoun	ting Equation.	28/02/2025
f. Analysis and interpretation of Incor	The same of the sa	
Comprehensive Income), Balance		
Position) and Notes.	199 300,000,000	14/02/2025
g. Integration of internal control, corporate governance and ethics with all		14/03/2025
topics.	-	
 h. Analysis of a company's published 		
reports comprising Independent Auditors' Report, together with		
additional information relating to go	and the state of t	
activities.		
3. TANGIBLE / FIXED ASSETS		14/03/2025
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FURTHER EDUCA	ATION AND TRAINING			
TEACH	TEACHERS GUIDE			
	COMMON TEST (SCOPE)			
GRADE	12			
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 follo	wing		
	Basic thinking skills 30%			
	Moderate thinking skills 40% Higher order thinking skills 2			
EXPECTED WORK COVERAGE	Higher order thinking skills 3			
EXPECTED WORK COVERAGE DATE COMPLETED				
1. INVENTORY SYSTEMS				
a. Validation, valuation and calculation of in	ventories of businesses using			
the perpetual and periodic inventory syste				
i. Specific identification (of cost price per unit).				
ii. First in, first out (FIFO).				
iii. Weighted average.				
b. Integration of :				
GAAP principles relating to inventories. Integration of othical issues relating to inventories.				
ii. Integration of ethical issues relating to inventories. iii. Integration of internal audit and control processes relating to inventories.				
4. TANGIBLE / FIXED ASSETS				
a. Interpret and Report on Movements of Ta	ngible / Fixed Assets			
i. Age of assets.	ingibie / Fixed Addeto			
ii. Replacement rate.				
iii. Life span of assets				
b. Integration of :		25/04/2025		
i. GAAP Principles				
ii. Ethical issues relating to fixed assets				
iii. Internal audit & Control processes				
iii. Internal addit & Control processes				

EXP	ECTED	WORK COVERAGE Stanmorephysics.com	DATE COMPLETED
5. C	Definition busined Prepare inform i. ii. iii. iv. v. vi. vii. viii. ix.	aration, presentation, analysis, interpretation and reporting on cost ation for manufacturing enterprises: Preparation of a production cost statement with notes for manufacturing costs. Preparation of a short-form Income Statement with notes for administration cost and selling &distribution cost. Calculation of gross profit on finished goods sold. Calculation of variable and fixed costs. Calculation of the cost of a product using variable and fixed costs. Calculation of cost per unit. Calculation of contribution per unit.	23/05/2025
A2280270 0000	recor i. ii. iii.	ysis and interpretation of bank, debtors' and creditors' nciliations: Reconcile creditors' statements with their personal accounts. Reconcile debtors' lists and creditors' lists with control accounts. Analyse and interpret debtors' age analysis. Analyse and interpret bank statements and bank reconciliation statements.	
b	i.	Ethical issues relating to cash, debtors and creditors: payment periods, interest, credit ratings, fraud, etc. Audit and internal control issues relating to cash, debtors and creditors.	06/06/2025

EXPECTED WORK COVERAGE/TOPICS	DATE COMPLETED
 7. VALUE ADDED TAX (VAT)m Stanmore physics.com a. Calculate the amount payable to or receivable from South African Revenue Services (SARS). b. Completion of the VAT control ledger account from given information c. Integration of ethical issues relating to VAT d. Integration of internal audit and control processes. 	01/08/2025
 8.1 Analysis, interpretation, and comparison of projected income statements for Sole traders or companies. 8.2 Analysis, interpretation, and comparison of cash budgets for sole traders or companies. 8.3 Integration of: 8.3.1 Ethical issues relating to budgeting and projections. 8.3.2 Internal audit and control processes relating to budgets and projections by comparing budget to actual figures. 	29/08/2025