

GRADE 12: PAPER 1***Financial Reporting & Evaluation***

12.1.1	Concepts relating to companies	Includes: issuing of shares at issue price (no par value, no share premium); buying back of shares See APPENDICES 5.1, 5.2, 6.1, 6.2 and 6.3.
12.1.2	Concepts relating to GAAP & IFRS	
12.1.3	Unique Ledger Accounts of companies & interpretation thereof	
12.1.4	Accounting equation of companies	
12.1.5	Adjustments, final accounts & trial balances of companies	Includes: fixed asset valuation (see 12.1.11) and inventory valuation (see 12.1.12)
12.1.6	Income Statement (Statement of Comprehensive Income) of companies	
12.1.7	Balance Sheet (Statement of Financial Position) & Notes of companies	Includes all financial statements (See 12.1.6, 12.1.7, 12.1.8, 12.1.10.) Refer to financial indicators below.
12.1.8	Cash Flow Statement of companies	
12.1.9	Analysis & interpretation of financial statements of companies*	Includes: additions, depreciation & disposal Integrates valuation methods: FIFO; weighted average & specific identification
12.1.10	Analysis & interpretation of published financial statements & audit report of companies*	
12.1.11	Valuation of fixed assets for reporting in financial statements	Role of independent auditors See APPENDIX 5.7. See APPENDIX 5.7. Companies Act (general overview only) See APPENDIX 5.7. Concepts; Differences in financial stmts of companies and cc's (not examinable)
12.1.12	Inventory valuation for reporting in financial statements	
12.1.13	Professional bodies & Code of conduct	
12.1.14	Ethical behaviour & corporate governance in financial environments	
12.1.15	Legislation governing companies (overview only)	
12.1.16	Close corporations (not examinable)	

GRADE 12: PAPER 2***Managerial Accounting, Internal Auditing & Control***

12.2.1	Analysis & interpretation of reconciliations: bank, debtors, creditors, age analysis	Includes Grade 11 content on reconciliations. See APPENDIX 5.3. Bank reconciliations not examinable in 2021. Calculation of amount payable/receivable; VAT Control Account
12.2.2	Value-added Tax – input, output and calculations	
12.2.3	Manufacturing – concepts	Includes Grade 11 content on Ledger Accounts Refer to financial indicator below. See APPENDICES 5.6 and 6.5.
12.2.4	Manufacturing: Production Cost Statement & Notes; Abridged/Short-form Income Statement & Notes	
12.2.5	Analysis & interpretation of cost information, unit costs & break-even point #	Includes Grade 11 content on preparation of these items See APPENDIX 5.4.
12.2.6	Analysis & interpretation of Cash Budget for sole traders and companies	
12.2.7	Analysis & interpretation of Projected Income Statement for sole traders and companies	Role of internal auditors Refer to financial indicators below.
12.2.8	Application of internal control & audit processes: cash, fixed assets, inventories, debtors, creditors, income & expenses including salaries/ wages & including financial indicators #	
12.2.9	Recording & control of fixed assets including additions, depreciation & asset disposal	Refer to financial indicators below. See APPENDICES 5.5 and 6.4. See APPENDIX 5.7.
12.2.10	Perpetual and periodic stock systems and control of inventories	
12.2.11	Valuation of inventories: FIFO, Weighted average & Specific identification #	
12.2.12	Ethical behaviour in financial environments	

Accounting Grade 12 Guideline 2014

JG Myers



Accounting Grade 12 Guideline 2014:

This book delves into Accounting Grade 12 Guideline 2014. Accounting Grade 12 Guideline 2014 is an essential topic that must be grasped by everyone, from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Accounting Grade 12 Guideline 2014, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:
 - Chapter 1: Introduction to Accounting Grade 12 Guideline 2014
 - Chapter 2: Essential Elements of Accounting Grade 12 Guideline 2014
 - Chapter 3: Accounting Grade 12 Guideline 2014 in Everyday Life
 - Chapter 4: Accounting Grade 12 Guideline 2014 in Specific Contexts
 - Chapter 5: Conclusion
 2. In chapter 1, this book will provide an overview of Accounting Grade 12 Guideline 2014. This chapter will explore what Accounting Grade 12 Guideline 2014 is, why Accounting Grade 12 Guideline 2014 is vital, and how to effectively learn about Accounting Grade 12 Guideline 2014.
 3. In chapter 2, the author will delve into the foundational concepts of Accounting Grade 12 Guideline 2014. This chapter will elucidate the essential principles that need to be understood to grasp Accounting Grade 12 Guideline 2014 in its entirety.
 4. In chapter 3, the author will examine the practical applications of Accounting Grade 12 Guideline 2014 in daily life. This chapter will showcase real-world examples of how Accounting Grade 12 Guideline 2014 can be effectively utilized in everyday scenarios.
 5. In chapter 4, this book will scrutinize the relevance of Accounting Grade 12 Guideline 2014 in specific contexts. The fourth chapter will explore how Accounting Grade 12 Guideline 2014 is applied in specialized fields, such as education, business, and technology.
 6. In chapter 5, this book will draw a conclusion about Accounting Grade 12 Guideline 2014. This chapter will summarize the key points that have been discussed throughout the book.
- The book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Accounting Grade 12 Guideline 2014.

<https://ese.rice.edu/About/publication/HomePages/Osha%20Quick%20Reference%20Guide.pdf>

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