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8.9. Introduction to the general ledger (lesson

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Creating a Trial

Balance Format of

financial statements

(New Era Accounting

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Grade 10 Accounting Teacher Notes

ACCOUNTING GRADE
12 SESSION 8
(TEACHER NOTES)
INFORMATION. 1. The
authorised share
capital comprises of 1
000 000 ordinary
shares of R2,00 par
value each. By 28
February 2009, 600
000 ordinary shares
had been issued at par.

During the current
financial year a further
200 000 shares were
issued at a premium of
R0,70 each.

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 covering: General
 Ledger, Accounting
 Equation, General
 Concepts, Salaries &
 Wages & Adjustments.
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 with new concepts), do
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 the calculations with
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 guide is to assist
 teachers and learners
 in Grade 10 - 12 to

manage and provide a detailed study of the Accounting processes. The self-study guide deals with the following topics: 1. Accounting Equation and Analysis of transactions 2. Bank Reconciliation 3. Control Accounts 4. Debtors Age analysis 5. Disposal of Tangible Assets 6.

ACCOUNTING SELF STUDY GUIDE - GRADE 10 - 12

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Balance Sheet Balance Sheet. The balance sheet is a statement of assets, capital, and

liabilities of the business. It is the statement, which depicts the financial position of the business on a particular date.

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ACCOUNTING GRADE
 12 SESSION 1

(TEACHER NOTES)

Page 8 of 167. On the
 same date, the
 directors declared and
 paid an interim
 dividend of 10 cents
 per share. The
 dividends were paid by
 cheque to the 30
 shareholders listed in
 the share register.

GRADE 12 ACCOUNTING TEACHER NOTES

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 notes are to make you
 as comfortable as
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 subject and to help you
 to master Accounting
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 your choice to continue

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guide, or do you just
teach? Accounting:
How to guide – not just
teach! ...

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Teachers Guide ...**

The topic of the
question is: The
learning outcomes
covered are: Informal
and formal accounting
systems. LO1 Financial
information - AS2 Use
of source documents &
ledger - AS5 Financial
statements of sole
traders. Accounting 3
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Planner: Accounting
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TABLE - GRADE 12
Date Topic This lesson
will deal with: Tuesday
9 February 16:00 -
17:00 Companies
Important content and
skills related to
Companies
Transactions unique to
companies Preparation
of final accounts,
financial statements
and notes Thursday 3
March 16:00 - 17:00