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### **1 ACCOUNTING PREPARATION GR 12 - University of Pretoria**

The purpose of this 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.

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The final Grade 12 mark is calculated from the National Senior Certificate (NSC) examination that learners will write (out of 300 marks) plus school-based assessment (out of 100 marks). The curriculum stipulates the following seven formal tasks that comprise school-based assessment in Accounting:

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### **SUBJECT: ACCOUNTING GRADE 12 CHAPTER: COMPANIES LESSON ...**

In Grade 10 learners were exposed to cost concepts and then in Grade 11 they drew up

manufacturing ledger accounts, calculated costs of manufacturing and were exposed to some ethical and internal control measures. In Grade 12 the focus falls on the Production Cost Statement, costing and ethical and control measures.

### **MODULE 13 COST ACCOUNTING (MANUFACTURING)**

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