



Grade 11 Accounting

Term 2 - 2024

Paper 2

Total: 100 marks

Time: 2 hours

Learner's name: _____ Gr. 11: _____

Instructions and information:

1. Answer ALL the questions in the ANSWER BOOK provided.
2. Show ALL your workings to earn share points.
3. You may use a non-programmable calculator.
4. You may use a dark pencil OR blue/black ink to answer the questions.
5. Where applicable round answer down to ONE decimal number.
6. Write neatly and legibly.

Topics covered in this test:

QUESTION	TOPICS	MARKS	MINUTES
1	BANK RECONCILIATION	55	55
3	ASSET DISPOSAL	50	50
2	CREDITORS RECONCILIATION	45	45
TOTAL		150	150 MIN

QUESTION 1: BANK RECONCILIATION AND CREDITORS RECONCILIATION

1.1 BANK RECONCILIATION

- 1.1.1 Give one reason why a business would compile a bank reconciliation statement? (2)
- 1.1.2 The given information relates to Trade Logic Enterprises.

REQUIRED:

- i. Calculate the bank balance in the books of Trade Logic Enterprises on 31 December 2023.
- ii. Calculate the correct totals for the Cash Receipt Journal and the Cash Payment Journal for January 2024.
- iii. Prepare the bank reconciliation statement for 31 January 2024.
- iv. Refer to EFT no. 298 in the Bank Reconciliation Statement of December 2023. How will this transaction be recorded in the financial statements for the year ending February 2024. Elaborate on your answer.

INFORMATION:

A. Bank Reconciliation Statement on 31 December 2023.

Credit balance as per bank statement	3 058
Credit outstanding deposit	2 990
Debit outstanding EFT's	
No. 119 (Dated 20 June 2023)	2 800
No. 125	1 500
No. 138 (dates 5 March 2024)	1 658
EFT	1 712
Balance as per bank account	???

B. Provisional totals for January 2024

CASH RECEIPTS	22 100
CASH PAYMENTS	17 300

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Table of Contents Grade 11 June Accounting Paper

1. Understanding the eBook Grade 11 June Accounting Paper
 - The Rise of Digital Reading Grade 11 June Accounting Paper
 - Advantages of eBooks Over Traditional Books
2. Identifying Grade 11 June Accounting Paper
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Grade 11 June Accounting Paper
 - User-Friendly Interface
4. Exploring eBook Recommendations from Grade 11 June Accounting Paper
 - Personalized Recommendations
 - Grade 11 June Accounting Paper User Reviews and Ratings
 - Grade 11 June Accounting Paper and Bestseller Lists
5. Accessing Grade 11 June Accounting Paper Free and Paid eBooks
 - Grade 11 June Accounting Paper Public Domain eBooks
 - Grade 11 June Accounting Paper eBook Subscription Services
 - Grade 11 June Accounting Paper Budget-Friendly Options
6. Navigating Grade 11 June Accounting Paper eBook Formats
 - ePub, PDF, MOBI, and More
 - Grade 11 June Accounting Paper Compatibility with Devices
 - Grade 11 June Accounting Paper Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Grade 11 June Accounting Paper
 - Highlighting and Note-Taking Grade 11 June Accounting Paper
 - Interactive Elements Grade 11 June Accounting Paper
8. Staying Engaged with Grade 11 June Accounting Paper

- Joining Online Reading Communities
- Participating in Virtual Book Clubs
- Following Authors and Publishers Grade 11 June Accounting Paper
- 9. Balancing eBooks and Physical Books Grade 11 June Accounting Paper
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Grade 11 June Accounting Paper
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Grade 11 June Accounting Paper
 - Setting Reading Goals Grade 11 June Accounting Paper
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Grade 11 June Accounting Paper
 - Fact-Checking eBook Content of Grade 11 June Accounting Paper
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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