

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 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)
12.1.10	Analysis & interpretation of published financial statements & audit report of companies*	
12.1.11	Valuation of fixed assets for reporting in financial statements	
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	

How Many Marks Is Fo12 Accounting Out

John Richard Edwards



How Many Marks Is Fo12 Accounting Out:

A History of Corporate Financial Reporting in Britain John Richard Edwards, 2018-07-11 A History of Corporate Financial Reporting provides an understanding of the procedures and practices which constitute corporate financial reporting in Britain at different points of time and how and why those practices changed and became what they are now Its particular focus is the external financial reporting practices of joint stock companies This is worth knowing about given the widely held view that Britain i pioneered modern financial reporting and ii played a primary role in the development of both capital markets and professional accountancy The book makes use of a principal and agent framework to study accounting s past but one where the failure of managers always to supply the information that users desire is given full recognition It is shown that corporate financial reporting did not develop into its current state in a straightforward and orderly fashion Each era produces different environmental conditions and imposes new demands on accounting A proper understanding of accounting developments therefore requires a careful examination of the interrelationship between accountants and accounting techniques on the one hand and on the other the social and economic context within which changes took place The book s corporate coverage starts with the legendary East India Company created in 1600 and continues through the heyday of the statutory trading companies founded to build Britain s canals commencing in the 1770s and railways commencing c 1829 to focus principally on the limited liability company fashioned by the Joint Stock Companies Act 1844 and the Limited Liability Act 1855 The story terminates in 2005 when listed companies were required to prepare their consolidated accounts in accordance with International Financial Reporting Standards thus signalling the effective end of British accounting **An**

Exemplification of the General Order for Accounts Issued by the Poor Law Board ... H. Lloyd Roberts, 1867 **The Accountant** , 1887 Altars Restored Kenneth Fincham, Nicholas Tyacke, 2007-11-29 By looking at what happened

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Brooke, Arthur Washington Cornelius Hallen, 1886 **City Chamberlains' Accounts in the Sixteenth and Seventeenth Centuries** Bristol (England). Chamberlain, 1966 *The Boston Medical and Surgical Journal* ,1861 Bibliography of Agriculture with Subject Index ,1975-05 *A text book of book-keeping* Frank Ireson, 1900 The Lancet ,1881 **De Jure Maritimo Et Navali: Or, a Treatise of Affaires Maritime, and of Commerce. In Three Books. The Second Edition** Charles Molloy (Barrister), 1677 Novel Superfluids Karl-Heinz Bennemann, John B. Ketterson, 2014-11-27 Volume 2 of Novel Superfluids continues the presentation of recent results on superfluids including novel metallic systems superfluid liquids and atomic molecular gases of bosons and fermions particularly when trapped in optical lattices Since the discovery of superconductivity Leyden 1911 superfluid 4He Moscow and Cambridge 1937 superfluid 3He Cornell 1972 and observation of Bose Einstein Condensation BEC of a gas Colorado and MIT 1995 the phenomenon of superfluidity has remained one of the most important topics in physics Again and again novel superfluids yield surprising and interesting behaviors The many classes of metallic superconductors including the high temperature perovskite based oxides MgB2 organic systems and Fe based pnictides continue to offer challenges The technical applications grow steadily What the temperature and field limits are remains illusive Atomic nuclei neutron stars and the Universe itself all involve various aspects of superfluidity and the lessons learned have had a broad impact on physics as a whole **Official Year Book of the Commonwealth of Australia** Australia. Commonwealth Bureau of Census and Statistics, 1938 Issues for 1901 07 1901 20 include corrected statistics for the period 1788 to 1900 *Londinopolis, C.1500 - C.1750* Mark S.R. Jenner, Paul Griffiths, 2000 Events such as the Fire of London and the Plague and historic locations like the Globe Theatre are part of London s heritage Yet until recently the history of the city between 1500 and 1750 has been little studied During this period London s population soared from around 50 000 to nearly half a million the demographic explosion transformed the city to a metropolis London became a center of new social and sexual identities and a solvent of older more hierarchical forms of social organization The essays in this volume cover the themes of polis and the police gender and sexuality space and place and material culture and consumption Within these themes are thieves prostitutes litigious wives the poor disease great quantities of gooseberry pye and the taxing question of fresh water Popular Science ,1919-06 Popular Science gives our readers the information and tools to improve their technology and their world The core belief that Popular Science and our readers share The future is going to be better and science and technology are the driving forces that will help make it better **Turf, Field and Farm** ,1866

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