



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. 288 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 Memorandum Of Grade11 2014 Accounting Paper

1. Understanding the eBook Memorandum Of Grade11 2014 Accounting Paper
 - The Rise of Digital Reading Memorandum Of Grade11 2014 Accounting Paper
 - Advantages of eBooks Over Traditional Books
2. Identifying Memorandum Of Grade11 2014 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 Memorandum Of Grade11 2014 Accounting Paper
 - User-Friendly Interface
4. Exploring eBook Recommendations from Memorandum Of Grade11 2014 Accounting Paper

- Personalized Recommendations
 - Memorandum Of Grade11 2014 Accounting Paper User Reviews and Ratings
 - Memorandum Of Grade11 2014 Accounting Paper and Bestseller Lists
5. Accessing Memorandum Of Grade11 2014 Accounting Paper Free and Paid eBooks
 - Memorandum Of Grade11 2014 Accounting Paper Public Domain eBooks
 - Memorandum Of Grade11 2014 Accounting Paper eBook Subscription Services
 - Memorandum Of Grade11 2014 Accounting Paper Budget-Friendly Options
 6. Navigating Memorandum Of Grade11 2014 Accounting Paper eBook Formats
 - ePub, PDF, MOBI, and More
 - Memorandum Of Grade11 2014 Accounting Paper Compatibility with Devices
 - Memorandum Of Grade11 2014 Accounting Paper Enhanced eBook Features
 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Memorandum Of Grade11 2014 Accounting Paper
 - Highlighting and Note-Taking Memorandum Of Grade11 2014 Accounting Paper
 - Interactive Elements Memorandum Of Grade11 2014 Accounting Paper
 8. Staying Engaged with Memorandum Of Grade11 2014 Accounting Paper
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Memorandum Of Grade11 2014 Accounting Paper
 9. Balancing eBooks and Physical Books Memorandum Of Grade11 2014 Accounting Paper
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Memorandum Of Grade11 2014 Accounting Paper
 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
 11. Cultivating a Reading Routine Memorandum Of Grade11 2014 Accounting Paper
 - Setting Reading Goals Memorandum Of Grade11 2014 Accounting Paper
 - Carving Out Dedicated Reading Time
 12. Sourcing Reliable Information of Memorandum Of Grade11 2014 Accounting Paper

- Fact-Checking eBook Content of Memorandum Of Grade11 2014 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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