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Double entry Book  
keeping explained in 10  
minutes How to Prepare  
a Trial Balance

Accounting Principles

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Accounting lesson -  
Balance Sheet and Notes

~~AS 10 PROPERTY~~

~~PLANT AND~~

~~EQUIPMENT | CAP~~

~~CLASSES~~ General ledger  
revision grade 9 part 1

Partnerships: Income

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Statement \u0026amp;

Balance Sheet 1

Accounting equation

with journals and ledger

~~Grade 10 Accounting~~

~~Course 1 - Introduction~~

~~to financial statements~~

~~\u0026amp; matching concept~~

Revision: Income

Statement \u0026amp;

Adjustments #1

Accounts of Non Profit

Organisations (NPO) ~

Basic Introduction Rules

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~~of Debit and Credit  
Accounting 101: Learn  
Basic Accounting in 7  
Minutes! Recording  
Transactions into  
General Journal Creating  
a Trial Balance How to  
Make a Journal Entry  
Learn Accounting in 1  
HOUR First Lesson:  
Debits and Credits  
Income statement  
Accounting for  
Beginners #1 / Debits and~~

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Credits / Assets =  
Liabilities + Equity Grade  
10 - Accounting - Lesson  
28 - Financial Statements  
- P.mov Example for  
Recording Debits and  
Credits

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Accounting - Grade 12 -  
Companies General  
Ledger (6)Grade 10 -  
Accounting - Lesson 28 -  
Financial Statements 1 #1  
Bank Reconciliation  
Statement (Introduction)

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Calculation of net profit.

Sales = 3 366 + 1 188

ü = 4 554 ü Cost of

sales = 125 x 22 = 2 750

ü ü Gross profit = 4 554

– 2 750 = 1 804.

Overhead expenses = 80

ü + 66 ü + 176 ü =

R322.

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GRADE 12 SESSION .

(LEARNER NOTES)

SESSION 8 TOPIC:

CONSOLIDATION .

QUESTION 1: 55 marks

35 minutes (DoE Nov

2010) BALANCE

SHEET . You are

provided with

information relating to

Kanela Limited. The



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financial year-end is . 28  
February 2010.

REQUIRED

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LEARNER NOTES

The teaching time for  
Accounting is 4 hours  
per week, per grade on  
the timetable, that is, for  
grade 10, 11 and 12. 2.4  
Requirements to offer  
Accounting as a subject

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Providing the resources to offer Accounting as a subject are the responsibility of the school .

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PAGES INCLUDING  
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AND AN ANSWER  
BOOK OF 14 PAGES. 2  
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INFORMATION Read  
the following instructions  
carefully and follow them  
precisely. 1. Answer ...

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