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CAPS Grade 12 Accounting chapter 1 Basic
accounting concepts 3 Chapter 1 1.3 Classification of
accounts NON-CURRENT ASSETS Tangible/fixed assets
• Land and buildings • Equipment • Vehicles Financial
assets • Fixed deposit (longer than 12 months)
CURRENT ASSETS Inventories • Trading stock •
Consumable stores on hand Trade and other
receivables • Debtors' control • Accrued
income/income receivable • Prepaid expenses Cash ...

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This study guide covers selected parts of the different topics of the Grade 12 Accounting curriculum. The selected parts of each topic are presented in the following way:

- An explanation of terms and concepts
- Worked examples to explain and demonstrate
- Activities with questions for you to answer

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Accounting: How to guide – not just teach!

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The Department of Basic Education has pleasure in releasing the second edition of Mind the Gap study guides for Grade 12 learners. These study guides continue the innovative and committed attempt by the Department of Basic Education to improve the academic performance of Grade 12 candidates in the National Senior Certificate (NSC) examination.

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