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ACCOUNTING - Department of Basic Education

Term 1 Topic 3 Accounting principles (GAAP) Overview Topic 3 Page 24 Accounting principles 1 Page 24 Accounting policy 2 Page 26 Definition and explanation of GAAP principles 1 Historical cost 2 Prudence 3 Materiality 4 Business entity rule 5 Going concern 6 Matching Overview – Accounting principles 1 Accounting policy In our everyday life we ...

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• Accounting teachers, in providing examples of the types and standards of school-based assessment tasks that would be appropriate for their learners • Grade 12 Accounting learners, in providing material that will assist them in preparation for the National Senior Certificate examinations 2. THE AIMS AND OBJECTIVES OF THE PROJECT

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