



**GRADE 12  
RECONCILIATION RESOURCES  
FOR TEACHERS  
DECEMBER 2021  
LEARNERS' TASKS**



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**NOTE FROM THE AUTHORS TO ACCOUNTING TEACHERS**

Thank you for responding to our recent survey. We trust that this material on Grade 12 Reconciliations will be beneficial to you. The attached Module 11 and extracts from Module 15 are contained in our 2022 New Era Accounting textbook which will be available in early January 2022.

We expect that many schools will not be in a position to purchase new textbooks immediately. You have therefore been granted permission by the publishers of New Era Accounting to photocopy this material.

This material includes 41 tasks on bank, debtors' and creditors' reconciliations. We also provide you with digital extracts from the learner workbook and the answer book for the 41 tasks.

Due to the significant changes that have affected online banking systems, we have revamped the underlying theory sections of Module 11 to reflect real-life contexts, including ethical and internal control scenarios. We encourage you to use the variety of tasks to generate opportunities for regular classroom discussion and, on occasions collaboration, to motivate learners in becoming active participants in the Accounting classroom.

You will notice the use of 'sweat-drops' in each task to indicate the expected degree of challenge that learners might experience. It is not necessary for all learners to do every task. We encourage you to be selective in setting the tasks that would be appropriate to the needs of your specific class. Some classes might require reinforcement of basic application principles, while others might require tasks that extend capable learners.

In order for you to easily extract specific tasks from this document, we have therefore deliberately placed each task in this document to commence on a new page. We trust that this will be more user-friendly for you. Some tasks extend to two or three pages.

We would appreciate your feedback on the material. Please feel free to contact us via the office email address: [newgen@netactive.co.za](mailto:newgen@netactive.co.za). Please also monitor our website, [www.newerapublishers.co.za](http://www.newerapublishers.co.za), for exemplar papers and other resources.

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