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© Department of Basic Education 2014 Mind the Gap 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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