

## New Era Accounting Grade 11 Caps Teacher39s Guide

**module 13 cost accounting (manufacturing)** - new era accounting: grade 12 1 teacher's guide module 13 cost accounting (manufacturing) note to the teacher: in grade 10 learners were exposed to cost concepts and then in grade 11 they drew up manufacturing ledger accounts, calculated costs of manufacturing and were exposed to some ethical and internal control measures.

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