

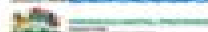


2025

ACCOUNTING

ANNUAL TEACHING PLAN

GRADE 11



ACCOUNTING GRADE 11 (TERM 1)															
TERM 1 (10 DAYS)	WEEK 1 3 days 10-12 January	WEEK 2 3 days 20-24 January	WEEK 3 3 days 27-31 Jan	WEEK 4 3 days 03-07 Feb	WEEK 5 3 days 10-14 Feb	WEEK 6 3 days 17-21 Feb	WEEK 7 3 days 23-28 Feb	WEEK 8 3 days 01-03 Mar	WEEK 9 3 days 10-14 March	WEEK 10 4 days 17-20 March	WEEK 11 3 days 24-28 March				
Days Completed															
Contribution Towards Pay Term	40%	30%	30%	40%	50%	40%	50%	50%	50%						
Contribution Towards Fee Term	0%	0%	0%	10%	10%	10%	20%	20%	20%						
Minimum number of internal assessments	0	0	0	0	0	0	0	0	0						
CAPS TOPIC	RECONCILIATION				FIXED ASSETS			FINANCIAL ACCOUNTING OF PARTNERSHIPS ADJUSTMENTS, LEDGERS, ACCOUNTING EQUATION, FINAL ACCOUNTS			CONTROL TEST				
CORE CONCEPTS, SKILLS AND VALUES	DEBIT - Reconcile bank statements with cash journals in order to prepare bank reconciliation statements. (Entries on bank statement not in journals) - Deposited cheques, direct transfers (SFTs) used appropriately, bank charges, interest received on paid, correction of errors or omissions. (Entries in journals not in statement) - Outstanding deposits and SFTs integrate official and internal control accounts resulting in bank reconciliation Apply GAAP				CREDITORS - Reconcile individual creditors' monthly statements with accounts in the creditor's ledger of a business. Identify differences and rectify. Possible differences include: - Outstanding invoices or credit notes - outstanding payments, discounts not received, correction of errors/omissions, integrated official and internal control (bank) - Outstanding cheques and SFTs relating to creditors reconciliation Apply GAAP				- Understand the need for a tangible fixed asset register and how it is compiled - Record the acquisition of tangible fixed assets - Calculate and record depreciation (on-cost price (straight-line method) and/or diminishing balance method) - Understand how tangible fixed assets are recorded when they are fully depreciated - Record the disposal of fixed assets (cash, trade-in, goodwill, through the owner) at the beginning/end of a financial year			- Define and explain accounting concepts unique to partnerships (i.e. partnership, capital accounts, current accounts, interest on capital, income to partners, bonus to partners, partnership distribution of profits or losses) - Define and explain PIES and SFTs principles (financial cost, production, replacement, business profit rule, joint concern, matching) - Accounting cycle relating to partnerships: Documents, journals, ledgers, trial balance, final accounts - Analyse transactions in terms of the accounting equation - Prepare final accounts of a partnership taking into account partner's requirements - Explain the following: Trading stock, depreciation, depreciation reserve or fund, depreciation for cost and diminishing balance, bad debts, bad debts recovered (good and bad debts), correction of errors/omissions, bank charges and commissions relating to salaries/wages, accrued income, income received in advance (interest), prepaid expenses, accrued expenses (salaries) - Prepare final adjustments: Provision for bad debts, bank overdrafts - Explain items related to partnership agreements: Balance in favour to partners, interest on capital, sharing of profits - Prepare final accounts: Trading account, profit and loss account, depreciation account - Reversal of certain year-end adjustments at beginning of year financial period (i.e. accruals, income received in advance and prepayments, integrated official and internal control accounts resulting in adjustments Apply GAAP)			
	Grade 10 content on: Cash transactions and cash journals & posting to the bank account				Grade 10 content on: Creditors, with regard to C.I., C.A.C. posting to creditors control and creditors ledger. Reconciliation of creditors control accounts with fees				Grade 10 transactions for the accounting of fixed assets (purchase) and depreciation			Apply basic bookkeeping knowledge on partnerships as a basis of understanding for 10 content on accounting cycle, year-end adjustments and final accounts			
REQUIREMENTS	Grade 10 content on: Cash transactions and cash journals & posting to the bank account				Grade 10 content on: Creditors, with regard to C.I., C.A.C. posting to creditors control and creditors ledger. Reconciliation of creditors control accounts with fees				Grade 10 transactions for the accounting of fixed assets (purchase) and depreciation			Apply basic bookkeeping knowledge on partnerships as a basis of understanding for 10 content on accounting cycle, year-end adjustments and final accounts			

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