

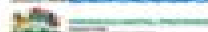


2025

ACCOUNTING

ANNUAL TEACHING PLAN

GRADE 11



ACCOUNTING GRADE 11 (TERM 1)														
TERM 1 (30 DAYS)	WEEK 1 3 days 12-17 January	WEEK 2 3 days 18-24 January	WEEK 3 3 days 25-31 Jan	WEEK 4 3 days 01-07 Feb	WEEK 5 3 days 08-14 Feb	WEEK 6 3 days 15-21 Feb	WEEK 7 3 days 22-28 Feb	WEEK 8 3 days 01-07 Mar	WEEK 9 3 days 08-14 March	WEEK 10 3 days 15-21 March	WEEK 11 3 days 22-28 March			
Days Completed														
Contribution Coverage Per Term	40%	30%	30%	40%	30%	30%	30%	30%	40%					
Contribution Coverage Per Week	13%	10%	10%	13%	10%	10%	10%	10%	13%					
Minimum number of internal assessments	1	1	1	1	1	1	1	1	1					
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. (Entrance to bank statement not in journals) - Deposited cheques, direct transfers (SFTs) used appropriately, bank charges, interest received on paid, correction of errors or omissions. (Entrance to 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 on 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, credit, trade-in, (disposal), through the journal) 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 (prepaid), prepaid expenses, accrued expenses (payables). - Explain and explain adjustments. Provision for bad debts, bank overdrafts. - Explain and explain adjustments. 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 next financial period (i.e. accruals, income received in advance and prepayments, integrated official and internal control accounts resulting in bank reconciliation. Apply GAAP).			
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