

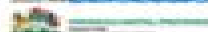


2025

ACCOUNTING

ANNUAL TEACHING PLAN

GRADE 11



ACCOUNTING GRADE 11 (TERM 1)														
TERM 1 (60 DAYS)	WEEK 1 3 days 12-17 January	WEEK 2 5 days 18-24 January	WEEK 3 5 days 25-31 Jan	WEEK 4 5 days 01-07 Feb	WEEK 5 5 days 08-14 Feb	WEEK 6 5 days 15-21 Feb	WEEK 7 5 days 22-28 Feb	WEEK 8 5 days 01-07 Mar	WEEK 9 5 days 08-14 March	WEEK 10 4 days 15-20 March	WEEK 11 5 days 21-26 March			
Days Completed														
Contribution Coverage Per Term	40%	30%	30%	40%	50%	40%	50%	50%	50%					
Contribution Coverage Per Day	13%	6%	9%	13%	10%	10%	11%	10%	10%					
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. (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 SFT principles (financial cost, production, replacement, business profit rules, joint concerns, 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, provisions, share of funds, 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 withdrawals, 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 next financial period (i.e. accruals, income received in advance and prepayments, integrated official and internal control accounts resulting in bank reconciliation. Apply GAAP).				
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 files.			Grade 10 transactions for the accounting of fixed assets (purchase) and depreciation.			Any basic background knowledge on partnerships as a form of ownership for 10 content on accounting cycle, year-end adjustments and final accounts.				

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Adopting the Beat of Term: An Emotional Symphony within **Accounting Grade 11 June 2014**

In some sort of used by screens and the ceaseless chatter of quick communication, the melodic beauty and emotional symphony developed by the written term frequently diminish into the backdrop, eclipsed by the constant sound and disturbances that permeate our lives. Nevertheless, located within the pages of **Accounting Grade 11 June 2014** a wonderful literary treasure full of fresh emotions, lies an immersive symphony waiting to be embraced. Constructed by a masterful composer of language, that interesting masterpiece conducts readers on a psychological journey, skillfully unraveling the concealed songs and profound impact resonating within each cautiously constructed phrase. Within the depths of the poignant analysis, we shall explore the book is central harmonies, analyze its enthralling publishing type, and submit ourselves to the profound resonance that echoes in the depths of readers souls.

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