

2024 ANNUAL TEACHING PLAN: ACCOUNTING: GRADE 10 TERM 1

| Term 1 46 days | Week 1 (3 days) 17-19 January | Week 2 22-26 January | Week 3 29-Jan-02 Feb | Week 4 05-09 Feb | Week 5 12-16 Feb | Week 6 19-23 Feb | Week 7 26 Feb-01 March | Week 8 04-08 March | Week 9 11-15 March | Week 10 (3 days) 18-20 March |
|---|---|-------------------------|---|---|---------------------|---------------------|---|-----------------------|-----------------------|------------------------------------|
| Date Completed | | | | | | | | | | |
| Term Curriculum Coverage | 6% | 17% | 28% | 39% | 50% | 61% | 72% | 83% | 100% | |
| Year Curriculum Coverage | 2% | 5% | 9% | 12% | 16% | 19% | 23% | 26% | 32% | |
| CAPS Topic | BOOKKEEPING OF A SOLE TRADER | | | | | | | | | |
| Core Concepts, Skills and Values | ASSESS PRIOR KNOWLEDGE GRADE 8 & 9 INFORMAL / INDIGENOUS BOOKKEEPING INTERNAL CONTROL ETHICS; GAAP | | <p>Compare bookkeeping systems of informal vs. formal sectors:</p> <ul style="list-style-type: none"> Capital, fixed assets, stock, cost price, labour cost, selling price, income, expenses, profit. Management of resources (capital, fixed assets, stock, etc.) <p>Process of determining selling prices, cost of sales, labour costs, income + expenses.</p> <ul style="list-style-type: none"> Define/Explain: meaning of internal control. Identify/Explain basic internal control processes: Control environment; risk assessment; control activity supported by policy and procedures; information system and communication methods; monitoring performance. Explain Code of ethics applicable to all parties in the financial environment; Basic principles, e.g. leadership, discipline, transparency, accountability, fairness, sustainability and responsible management. <p>Define/Explain GAAP principles: historical cost; prudence; materiality; business entity rule, going concern and matching.</p> <ul style="list-style-type: none"> Define informal and formal business sectors. Presentation methods, e.g. PPT, posters, scrapbooking, etc. | | | | | | | |
| | <p>Bookkeeping of a Sole Trader: Cash transactions, CRJ, CPJ, PCJ, General ledger, Trial balance, Accounting equation</p> | | | <p>Bookkeeping of a Sole Trader: Credit transactions: DJ, DAJ, CJ, CAJ, GJ, Ledgers (GL, DL and CL), Trial balance, Accounting equation</p> | | | <p>Bookkeeping of the Sole Trader Combined cash and credit transactions</p> | | | |
| Requisite Pre-Knowledge | <p>Revise the Accounting cycle Gr 8 and 9 content: source documents, relevant, posting to the general ledger, trial balance</p> | | <p>Revise Gr 8 and 9 content on source documents, relevant journals and posting to the general, debtor's and creditor's ledgers.</p> | | | | | | | |
| | <p>Revise the Accounting cycle Gr 8 and 9 content: source documents, relevant, posting to the general ledger, trial balance</p> | | <p>Revise Gr 8 and 9 content on source documents, relevant journals and posting to the general, debtor's and creditor's ledgers.</p> | | | | | | | |



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|---|---|---|-------------------------|---------------------|---------------------|---------------------|---------------------------|-----------------------|--|------------------------------------|
| | Background of 'General Accepted Accounting Principles' (GAAP) Background/Importance of internal control/ethics in any business | * The method of payment shifted from Cheques to EFT, (electronic funds transfers) in the CPJ – adapt activities accordingly | | | | | | | Understanding of the accounting cycle | |
| Resources (other than textbook) to enhance learning | Internet and video clips; Field visits to actual businesses; Case studies; Invite vendor or entrepreneur to visit the school Newspaper articles /case studies / internet research on ethical/unethical business practice/ implications of internal control | Collect used/blank source documents (bank statement, EFT/ATM-slips etc.); Complete journals on computer software/spreadsheets. Accounting workbooks/stationery (prepared templates for journals, ledger accounts and trial balance) | | | | | | | Collect used/blank source documents; completed journals on computer software. Accounting stationery; worksheets and support material provided by department. Study guides, publications; e-learning resources. Educational websites and links to resources. | |
| Informal Assessment | Data response task /short scenarios | Complete source documents (actual/simulated/own templates); Short tests on journals, ledger and trial balance. | | | | | | | Short test/Quiz to identify journals from given transactions. Practical bookkeeping tasks | |
| SBA (Formal Assessment) | Presentation: Discuss task + rubric a week before administration | TASK 1: PRESENTATION (50 Marks) (Suggested time: week 5 – 6) | | | | | | | TASK 2: CONTROL TEST 1 (100 Marks; 1½ Hours) Term 1 work (Time: week 11) | |



2023 ANNUAL TEACHING PLAN: ACCOUNTING: GRADE 10 TERM 2

| Term 2 52 days | Week 1 (3 days) 03-05 April | Week 2 08-12 April | Week 3 (3 days) 15-19 April | Week 4 (4 days) 22-26 April | Week 5 (4 days) 29 April-03 May | Week 6 06-10 May | Week 7 13-17 May | Week 8 20- 24 May | Week 9 27- 31 May | Week 10 (4 days) 03-07 June | Week 11 10-14 June | | | | | | | |
|----------------------------------|--|--|-----------------------------------|--|--|---------------------------|--|----------------------|----------------------|-----------------------------------|-----------------------|--|--|--|--|--|--|--|
| Date Completed | | | | | | | | | | | | | | | | | | |
| Term Curriculum Coverage | 9% | 21% | 30% | 42% | 52% | 64% | 76% | 88% | 100% | | | | | | | | | |
| Year Curriculum Coverage | 34% | 38% | 40% | 44% | 46% | 50% | 54% | 57% | 61% | | | | | | | | | |
| CAPS Topic | BOOKKEEPING OF A SOLE TRADER | | | | | SALARIES AND WAGES | | | | | | | | | | | | |
| | Bookkeeping of the Sole Trader Combined cash and credit transactions | | | Debtors and Creditors Reconciliation | | | Year-end Accounting Procedures; Pre- and Post-adjustment Trial Balance; Final accounts | | | | | | | | | | | |
| Core Concepts, Skills and Values | Competency in dealing with combined activities including cash and credit transactions Completing of the relevant journals from given information Posting to subsidiary ledger and the general ledger Extracting the trial balance in the correct format Indicate the effect of transactions on the accounting equation of a sole trader Relevant internal control and ethics (integrated): related to handling stock, debtors, creditors and cash. Identification of ethical scenarios (accountability and transparency) <i>*Mediation of the Assignment (Task 3)</i> | | | Ability to analyze the control accounts (debtors and creditor) and compare with list of debtors/creditors Preparation of debtors' and creditors' lists to reconcile with the debtors' and creditors' control accounts. Identifying errors and omissions and prepare debtors and creditors list to reconcile with the control accounts. | | | Explanation, calculation and recording of salary and/or wage scales and payments in the journals; this can be done manually or on a computerised spreadsheet. • Normal time • Overtime • Deductions - PAYE - Pension fund - Unemployment Insurance Fund - Medical aid Union membership • Employer contributions - Pension fund - Unemployment Insurance Fund - Medical aid - Skills development levy Ethical conduct related to salaries & wages, contracts, nepotism, payment inline responsibilities, role of trade unions | | | | | | Emphases on Accounting cycle • Discussion on year-end processes before financial statements. • Related concepts, application of GAAP • Preparation of final accounts, introducing adjustments to complete final accounts • Pre-Adjustment Trial Balance Adjustments: - Depreciation* cover more extensively as part of the Fixed Assets component for P2. - Methods (straight line and diminishing balance), rate, additions during the year, asset register. | | | | | |
| | Requisite Pre-Knowledge | Cash and credit transactions; understanding of the double-entry principle; | | | | | Concepts and differences between salaries and wages covered in gr 8 or 9. | | | | | | Accounting cycle, GAAP principles and basic accounting | | | | | |

| Term 2 52 days | Week 1 (3 days) 03-05 April | Week 2 08-12 April | Week 3 (3 days) 15-19 April | Week 4 (4 days) 22-26 April | Week 5 (4 days) 29 April-03 May | Week 6 06-10 May | Week 7 13-17 May | Week 8 20- 24 May | Week 9 27- 31 May | Week 10 (4 days) 03-07 June | Week 11 10-14 June |
|---|--|-----------------------|-----------------------------------|--------------------------------|--|---------------------|---------------------|----------------------|----------------------|-----------------------------------|-----------------------|
| | Understanding of the accounting cycle | | | | | | | | | | |
| Resources (other than textbook) to enhance learning | Collect used/blank source documents; completed journals on computer software. Accounting stationery; worksheets and support material provided by department. Study guides, publications; e-learning resources. Educational websites and links to resources. | | | | | | | | | | |
| Informal Assessment | Short test/Quiz to identify journals from given transactions. Practical bookkeeping tasks | | | | | | | | | | |
| SBA (Formal Assessment) | Project (formal bookkeeping) manual or electronically. Discuss task + rubric (marking guideline) Recommended that this be completed in class (use a piecemeal approach) | | | | | | | | | | |
| | Examples of salary advice slips; payrolls; current tax tables from the SARS website. Accounting stationery/workbooks, worksheets and support material. Study guides, publications; e-learning resources. Past Gr 10 test/exam papers/DBE exemplars Worksheets and support material. Educational websites and links to resources. | | | | | | | | | | |
| | concepts, e.g. income, expenses, profit, loss | | | | | | | | | | |
| | Accounting stationery/workbooks, worksheets and support material. Study guides, publications; e-learning resources. Past Gr 10 test/exam papers/DBE exemplars Worksheets and support material. Educational websites and links to resources. | | | | | | | | | | |
| | Short tests on salary and wages calculations and journals. | | | | | | | | | | |
| | TASK 3: PROJECT (50 Marks) Time: week 4 - 5 | | | | | | | | | | |
| | Short tests / e-learning activities, on journal entries of adjustments / calculations of depreciation. | | | | | | | | | | |
| | TASK 4: Mid-Year Exam/Test: (200 Marks; 2½ hours) Term 1 and 2 work (Time: week 11) | | | | | | | | | | |



2023 ANNUAL TEACHING PLAN: ACCOUNTING: GRADE 10 TERM 3

| Term 3 53 days | Week 1 (4 days) 09-12 July | Week 2 15-19 July | Week 3 22-26 July | Week 4 29 July-02 Aug | Week 5 (4 days) 05-08 Aug | Week 6 12-16 Aug | Week 7 19-23 Aug | Week 8 26-30 Aug | Week 9 02-06 Sep | Week 10 09-13 Sep | Week 11 16-20 Sep | |
|---|--|----------------------|----------------------|--|---------------------------------|---------------------|---------------------|--|---------------------|----------------------|----------------------|--|
| Date Completed | | | | | | | | | | | | |
| Term Cur Coverage | 9% | 21% | 30% | 38% | 50% | 60% | 70% | 80% | 90% | 100% | | |
| Year Cur Coverage | 63% | 67% | 69% | 71% | 73% | 75% | 79% | 82% | 86% | 89% | | |
| CAPS Topic | Year-end Accounting Procedures; Pre- and Post-adjustment Trial Balance; Final accounts | | | PREPARATION OF FINANCIAL STATEMENTS | | | | ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENTS | | | | Revision Control test Remediation |
| Core Concepts, Skills and Values | <p><i>Continuation of year-end procedures from Term 2.</i></p> <p>Adjustment: (after depreciation)</p> <ul style="list-style-type: none"> - Trading Stock deficit/surplus - Consumable stores on hand - Accrued income (income receivable) - Accrued expenses (expenses payable) - Prepaid expenses - Income received in advance (deferred income) - Interest capitalized - Correction of errors and omissions such as Bad debts Salaries ect. <ul style="list-style-type: none"> • Extracting a Post-Adjustment Trial Balance in the correct format • Completing the Final Accounts to show gross and net profit • Preparation of Post-closing Trial Balance. | | | <ul style="list-style-type: none"> • Statement of Comprehensive Income (Income Statement) Format and arrangement; recognize and deal with nominal accounts as opposed to balance sheet accounts. • Explanation of headings and sub-headings in relation to the format Dealing with adjustments in the acceptable procedures (showing workings in brackets) • Statement of Financial Position (Balance Sheet) Format and arrangement, recognize and deal with balance sheet accounts as opposed to nominal accounts • Headings and sub-headings explained and emphasized • Effect of adjustments to balance sheet sub-headings (Trade and other receivable; trade and other payables) • Notes to the financial statements Interest; Fixed Assets; Inventory, Trade and other receivables; Cash and cash equivalents • Owner's equity, Trade and other payables • Relate to applicable GAAP principles • Integrate indigenous bookkeeping, relevant internal control and ethics. | | | | <p>Introduction and relevance of Financial Statements</p> <p>Calculation and discussion of relevant Financial indicators:</p> <p>Profitability</p> <ul style="list-style-type: none"> • Gross profit on sales • Gross profit on cost of sales • Net profit on sales • Operating expenses on sales • Operating profit on sales <p>Liquidity</p> <ul style="list-style-type: none"> • Current ratio • Acid-test ratio <p>Solvency</p> <ul style="list-style-type: none"> • Solvency ratio <p>Return</p> <ul style="list-style-type: none"> • Return on owner's equity <p>Discuss in relation to the appropriate financial statements</p> <p>Interpretation: Explanations of comparing percentages and ratios to provide meaningful comments and analysis.</p> <ul style="list-style-type: none"> • *make reference to the formula sheet (mediate how to use this document) | | | | |
| Requisite Pre-Knowledge | Depreciation; | | | Accounting cycle, Final accounts, year-end adjustments, GAAP principles | | | | Understanding the information in the financial statements. | | | | |

| Term 3 53 days | Week 1 (4 days) 09-12 July | Week 2 15-19 July | Week 3 22-26 July | Week 4 29 July-02 Aug | Week 5 (4 days) 05-08 Aug | Week 6 12-16 Aug | Week 7 19-23 Aug | Week 8 26-30 Aug | Week 9 02-06 Sep | Week 10 09-13 Sep | Week 11 16-20 Sep | |
|---|---|----------------------|----------------------|---|---------------------------------|---------------------|---------------------|--|---------------------|----------------------|----------------------|--|
| | GAAP principles, year-end adjustments and the Accounting cycle | | | | | | | | | | | |
| Resources (other than textbook) to enhance learning | Templates for the correct formats of the different financial statements Accounting stationery (including worksheets and/or templates) Study guides, publications; e-learning resources. Educational websites and links to resources. | | | | | | | | | | | |
| Informal Assessment | Short tests on adjustments (journal/ledger entries); Consolidation activities on the formats of financial statements Short class informal activities on specific areas of concern; | | | | | | | | | | | |
| SBA (Formal Assessment) | Discuss task + assessment instrument (rubric/marking guidelines) Controlled conditions recommended | | | TASK 5: CASE STUDY (50 Marks) Financial Statements of Sole Trader Time: Week 7 & 8 | | | | TASK 6: CONTROL TEST (100 Marks; 1½ Hours) Term 3 Content Time: Week 11 | | | | |



2023 ANNUAL TEACHING PLAN: ACCOUNTING: GRADE 10 TERM 4

| Term 4 52 days | Week 1 (4 days) 01-04 October | Week 2 07-11 Oct | Week 3 14-18 Oct | Week 4 21-25 Oct | Week 5 28 Oct-1 Nov | Week 6 04-08 Nov | Week 7 11-15 Nov | Week 8 18-22 Nov | Week 9 25-29 Nov | Week 10 02-06 Dec | Week 11 (3 days) 09-11 Dec | | | | | | | | |
|---|--|---------------------|---------------------|--|------------------------|---------------------|---|---------------------|---------------------|----------------------|----------------------------------|---------|---------|--------------------|--------------------|---|---|---|--|
| Date Completed | | | | | | | | | | | | | | | | | | | |
| Term Curriculum Coverage | 33% | 67% | 100% | | | | | | | | | | | | | | | | |
| Year Curriculum Coverage | 93% | 96% | 100% | | | | | | | | | | | | | | | | |
| CAPS Topic | COST ACCOUNTING | | | BUDGETING | | | REVISION | | | | | | | | | | | | |
| Core Concepts, Skills and Values | Explanation of unique concepts related to the manufacturing environment. Explanation and discussion on: <ul style="list-style-type: none"> • Direct and indirect material • Direct and indirect labour • Factory overheads • Prime costs • Fixed and variable costs • Work-in-progress Emphasis on basic calculations | | | Define and explain basic budgeting concepts <ul style="list-style-type: none"> • cash budget • zero-based budget • capital budget • long-term budget • medium-term budget. Perform basic calculations | | | Revision and consolidation; addressing backlogs; providing extension activities and enrichment for differentiated support. | | | | | | | | | | | | |
| | Integrate Ethics, Internal Control and Indigenous where relevant Background knowledge of a factory/ manufacturing business. Relevant concepts e.g. inventories, salaries & wages and other expenses. | | | Differentiate between cash and non-cash items Concepts, e.g. receipts, payments, income, expenses | | | # Refer to Exam Guideline for further information regarding Cognitive levels and problem-solving composition, as follows: <ul style="list-style-type: none"> • Basic thinking skills 30% (Easy) • Moderately high thinking 40% (Moderate) • Higher order thinking 30% (Difficult) 10 – 15% of problem-solving questions. | | | | | | | | | | | | |
| Requisite Pre-Knowledge | FINAL EXAMINATION <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="background-color: #ffff00;">PAPER 1</th> <th style="background-color: #ffff00;">PAPER 2</th> </tr> <tr> <td>150 marks; 2 hours</td> <td>150 marks; 2 hours</td> </tr> <tr> <td>Discipline 1: Recording, reporting & evaluation of financial statements</td> <td>Discipline 2: Internal management and control processes</td> </tr> <tr> <td colspan="2"> <ul style="list-style-type: none"> • Each paper must be written on different dates • Grade 10 formula sheet is provided with each question paper • Answer Book form part of the QP (with acceptable formats and certain information given) </td> </tr> </table> | | | | | | | | | | | PAPER 1 | PAPER 2 | 150 marks; 2 hours | 150 marks; 2 hours | Discipline 1: Recording, reporting & evaluation of financial statements | Discipline 2: Internal management and control processes | <ul style="list-style-type: none"> • Each paper must be written on different dates • Grade 10 formula sheet is provided with each question paper • Answer Book form part of the QP (with acceptable formats and certain information given) | |
| PAPER 1 | PAPER 2 | | | | | | | | | | | | | | | | | | |
| 150 marks; 2 hours | 150 marks; 2 hours | | | | | | | | | | | | | | | | | | |
| Discipline 1: Recording, reporting & evaluation of financial statements | Discipline 2: Internal management and control processes | | | | | | | | | | | | | | | | | | |
| <ul style="list-style-type: none"> • Each paper must be written on different dates • Grade 10 formula sheet is provided with each question paper • Answer Book form part of the QP (with acceptable formats and certain information given) | | | | | | | | | | | | | | | | | | | |



| Term 4 52 days | Week 1 (4 days) 01-04 October | Week 2 07-11 Oct | Week 3 14-18 Oct | Week 4 21-25 Oct | Week 5 28 Oct-1 Nov | Week 6 04-08 Nov | Week 7 11-15 Nov | Week 8 18-22 Nov | Week 9 25-29 Nov | Week 10 02-06 Dec | Week 11 (3 days) 09-11 Dec |
|--|--|--|---|---------------------|------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------------------|
| Resources (other than textbook) to enhance learning | Case studies/scenarios from various sources; Previous Grade 10 question papers. | Case studies/scenarios from various sources; Previous Grade 10 question papers. | Case studies/scenarios from various sources; Previous Grade 10 question papers | | | | | | | | |
| Informal Assessment | Short scenario to illustrate cost calculations and cost centres in a manufacturing environment. Short tests | Short scenario to illustrate cost calculations and cost centres in a manufacturing environment. Short tests | Short scenario to illustrate budget concepts and calculations Short tests. | | | | | | | | |
| SBA (Formal Assessment) | TASK 7: FINAL EXAM Paper 1: 150 Marks; 2 Hours Paper 2: 150 Marks; 2 Hours | | | | | | | | | | |

