

2024 ANNUAL TEACHING PLAN – TERM 1: ACCOUNTING GRADE 11

Term 1 46 days	Week 1 (3 days) 17-19 January	Week 2 22-26 January	Week 3 29 January – 02 February	Week 4 05-09 February	Week 5 12-16 February	Week 6 19-23 February	Week 7 26 February – 01 March	Week 8 04-08 March	Week 9 11-15 March	Week 10 (3 days) 18-20 March
Date Completed										
Curriculum Coverage Per Term	13%	26%	40%	50%	60%	70%	80%	90%	100%	
Curriculum Coverage For The Year	4%	8%	12%	15%	18%	21%	25%	29%	33%	
CAPS Topic	RECONCILIATION			FIXED ASSETS			FINANCIAL ACCOUNTING OF PARTNERSHIPS: Adjustments, ledger, accounting equation, final accounts			
	Bank	Creditors								
Core Concepts, Skills and Values	<ul style="list-style-type: none"> Reconcile bank statements with cash journals in order to prepare bank reconciliation statements; Outstanding deposits; Stop / Debit orders; Direct transfers (EFTs paid out / received); Bank charges; Interest received or charged; Correction of errors or omissions Integrate ethical and internal control issues relating to bank reconciliation. Apply GAAP 	<ul style="list-style-type: none"> Reconcile creditors' monthly statements with accounts in the Creditors Ledger of a business in order to prepare creditors' reconciliation statements; Outstanding invoices or credit notes; Outstanding payments; Discounts not recorded; Correction of errors / omissions Integrate ethical and internal control issues relating to creditors reconciliation. Apply GAAP 	<ul style="list-style-type: none"> Understand the need for of 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 methods) Understand how tangible / fixed assets are recorded when they are fully depreciated Record the disposal of fixed assets (cash, credit, trade-in, donated, drawings by owner) at the beginning / during / end of a financial year Integrate ethical and internal control issues relating to fixed assets (movement and responsible use of fixed assets). Apply GAAP. 	<ul style="list-style-type: none"> Define and explain accounting concepts unique to partnerships, i.e. Partnership; Capital accounts; Current accounts; Interest on capital; Salaries to partners; Bonus to partners; Primary / Final distribution of profits or losses Define and explain IFRS and GAAP principles (historical cost; prudence; materiality; business entity rule; going concern; matching) Accounting cycle of partnerships: documents; journals; ledgers; trial balance; final accounts Accounting equation Prepare final accounts of a partnership taking into account year-end adjustments; Revise the following: Trading stock deficit / surplus; Consumable stores on hand; Depreciation (on cost and diminishing balance); Bad debts; Bad debts recovered (incl. insolvent estate); Correction of errors / omissions (incl. errors and omissions relating to salaries / wages; Accrued income (receivable); Income received in advance (deferred); Prepaid expenses; Accrued expenses (payable); New in Gr 11: Provision for bad debts; Interest on loan (capitalised) - Partnership related adjustments: Salaries to partners; Bonus to partners; Interest on capital; Appropriation of profit/loss; Final Accounts Trading account; Profit and Loss account; Appropriation account! Reversal of certain year-end adjustments at beginning of next financial period, i.e. accruals, income received in advance and prepayments 	<p>Integrate ethical and internal control issues relating to partnerships. - Apply GAAP</p>	<p>Revision Control Test Remediation</p>				

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Requisite Pre-Knowledge	Grade 10 content on: ➤ cash transactions and cash journals & posting to the Bank account.	Grade 10 content on: ➤ creditors, with regard to CJ, CAJ, posting to Creditors control and Creditors Ledger ➤ Reconciliation of debtors' / creditors' control accounts with debtors' / creditors lists	Grade 10 transactions for the acquiring of fixed assets (cash / credit) and depreciation calculations	Any basic background knowledge on partnerships as a form of ownership Gr 10 content on Accounting cycle, year-end adjustments and final accounts.
Resources (other than textbook) to enhance learning	Material on bank reconciliation provided by DBE and Publishers. Examples of bank statements, EF/ATM slips. Accounting stationery/workbooks, worksheets.	Material on reconciliation provided by DBE and Publishers. Examples of used / simulate creditors' statements Previous Gr 11 test / exam question papers.	Past grade 11 test / exam papers and NSC exam questions on fixed assets.	Examples of partnership agreements.
Informal Assessment	Data response activity / short tests.		Data response activity / short tests	Short class tests
SBA (Formal Assessment)	Written report: Discuss task and assessment instrument before learners attempt it Complete in class		TASK 1: WRITTEN REPORT (50) Reconciliations and/or Fixed/Tangible Assets Time: Week 5 –6	TASK 2: CONTROL TEST 1 (100 marks; 1½ hours) Term 1 Content Week 10



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TERM 2: ACCOUNTING GRADE 11

Term 2 52 days	Week 1 (3 days) 03-05 April	Week 2 08-12 April	Week 3 15-19 April	Week 4 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 03-07 June	Week 11 10-14 June
Date Completed											
Curriculum Coverage Per Term	11%	22%	33%	44%	56%	67%	78%	89%	100%		
Curriculum Coverage For The Year	36%	39%	41%	44%	47%	50%	54%	58%	61%		
CAPS Topic	PARTNERSHIPS: Financial statements and notes					PARTNERSHIPS: Analysis and interpretation of financial statements					Revision Mid-Year Examination Remediation
Core Concepts, Skills and Values	<ul style="list-style-type: none"> Prepare Financial statements and notes: <ul style="list-style-type: none"> Statement of Comprehensive Income Statement of Financial Position Notes to the Financial Statements Apply the IFRS and GAAP principles Integrate the relevant internal control and ethics related to partnerships 					Analyse and interpret financial statements and notes Revise the following financial indicators: <ul style="list-style-type: none"> Profitability: Gross profit on sales; Gross profit on cost of sales; Net profit on sales; Operating expenses on sales; Operating profit on sales Liquidity: Current ratio; Acid test ratio; Solvency: Solvency ratio Liquidity: Stock turnover rate; Stock holding period; Average debtors' collection period; Average creditors' payment period Risk/Gearing: Debt-equity ratio Return: on each partner's equity on average partners' equity 					Revise term 2 content PAPER 1 Recording, reporting and evaluation of financial statements 150 Marks; 2 Hours PAPER 2 Internal management and control processes 150 Marks; 2 Hours
Requisite PreKnowledge	Gr 10 content on: IFRS and GAAP principles, year-end adjustments, accounting cycle; effect of adjustments on preadjustment figures; reversal of certain yearend adjustments at the beginning of next financial period, i.e. accruals, income received in advance and prepayments					Gr 10 financial indicators: percentages and ratios (see revise list above) Basic arithmetical calculations skills incl. percentages and ratios					
Resources (other than textbook) to enhance learning	Work sheets / Templates with the correct formats of the Income Statement (Statement of Comprehensive Income), Balance Sheet (Statement of Financial position) and the Notes to the financial statements (refer to CAPS, Section 4.7.3); Past Gr 11 test- / exam papers.					Past Gr 11 tests / exam papers					
Informal Assessment	Short tests Consolidation activities on completing financial statements and specific notes to the financial statements.					Short tests Consolidation activities, calculations using the formula sheet, commenting and quoting the indicators					
SBA (Formal Assessment)	Discuss task and marking guidelines before learners attempt it. Complete in class					TASK 3: PROJECT (50 marks) Partnerships: Financial Statements Week 5 & 6					TASK 4 Mid-Year Examination Paper 1: 150 marks; 2 hours Paper 2: 150 marks; 2 hours Term 1 and 2 content Week 10 -11

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TERM 3: ACCOUNTING GRADE 11

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 August	Week 5 (4 days) 05-09 August	Week 6 12-16 August	Week 7 19 -23 August	Week 8 26-30 August	Week 9 02-06 September	Week 10 09-13 September	Week 11 16-20 September							
Date Completed																		
Curriculum Coverage Per Term	11%	22%	33%	44%	55%	66%	77%	88%	100%									
Curriculum Coverage For The Year	64%	67%	70%	73%	77%	81%	85%	88%	91%									
CAPS Topic	<p>BUDGETING: Basic concepts; Cash Budgets (debtors' collection and creditors' payments) and Projected Statement of Comprehensive Income (Income statement)</p>																	
Core Concepts, Skills and Values	<p>Differentiate between a Cash Budget and a Projected Income Statement Prepare and present a Projected Income Statement (Statement of Comprehensive Income) including projected revenue and expenditure</p>			<p>Prepare and present a Cash Budget for sole traders: Projected cash receipts and cash payments; projected debtors' collection; projected creditors' payments (separate debtors' collection and / or creditors' payment schedules)</p>			<p>Define and explain the following stock systems (differences): - Perpetual stock system - Periodic stock system - Know the advantages and disadvantages of the periodic and perpetual stock system - Focus on the calculation of: Cost of Sales: Perpetual: using Trading stock account and / or % mark-up Periodic: using Opening stock; Purchases; Returns/allowances; Carriage on purchases/custom duties; Closing stock accounts and / or % mark-up Gross Profit: Using Sales and Cost of Sales and/or the % mark-up</p>			<p>Calculate costs, unit costs and break-even point in the manufacturing environment emanating from content covered in Gr 10: - Variable costs (Direct material cost; Direct labour cost; Selling & distribution cost) - Fixed costs (Factory overhead cost; Administration cost) - Production cost of one product (unit cost) using variable and fixed costs - Total cost of production (Direct material, Direct labour and Factory overhead costs) Break-even point using the contribution per unit concept -</p>			<p>COST ACCOUNTING (MANUFACTURING): Ledger accounts and calculations</p>			<p>Revision Control Test Remediation</p>		
	<p>integrate ethical, internal control and internal audit issues relating to budgeting and projections. Apply GAAP</p>			<p>Integrate ethical, internal control and internal audit issues relating to budgeting and projections</p>			<p>INVENTORY SYSTEMS</p>			<p>Recording of stock and cost items in ledger accounts. Stock accounts (Balance sheet accounts): Raw material stock; Work-in-progress stock; Finished goods stock; Consumable stores stock / Indirect materials stock – Cost accounts Direct material cost (DMC); Direct labour cost (DLC) Factory overhead cost (FOHC); Administration cost (AC) Selling & distribution cost (SDC). Other relevant Nominal accounts affecting calculation of cost account.</p>			<p>Integrate ethical, internal control and internal audit issues relating to a manufacturing environment</p>					
Requisite Pre - Knowledge	<p>Gr 10 content on the concepts and basic calculations for budgets Consolidate basic arithmetical skills: calculations (adding, subtracting, multiplying, dividing and percentage increase / decrease. Cash Receipts and Cash Payments Journals</p>			<p>Gr 10 content relevant to the perpetual system (Trading stock, mark-up calculations, cost of sales and gross profit)</p>			<p>Gr 10 content on concepts and basic cost calculations</p>											

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Resources (other than textbook) to enhance learning	Templates / Work sheets for the correct formats of the Cash budget and Projected Income statement (refer to CAPS, Section 4.7.3) Past Gr 11 test / exam papers Past Gr 12 NSC exam questions on budgeting and projections (DBE Exams)	Accounting stationery/workbooks, work sheets for calculating Cost of Sales and Gross profit	Past Gr 11 test / exam questions.	
Informal Assessment	Short tests	Short tests, quizzes, discussions and debates.	Short tests / quizzes on ledger accounts and / or calculations of cost items	
SBA (Formal Assessment)	Discuss task and marking guidelines before learners attempt the task; complete in class	TASK 5: Presentation (50 marks) Time: Week 7 & 8		TASK 6: Control test (100 marks; 1½ hours) Term3 Content Week 10 - 11



**2024 ANNUAL TEACHING PLAN –
 TERM 4: ACCOUNTING GRADE 11**

	Week 1 (4 days) 01-04 October	Week 2 07-11 October	Week 3 14-18 October	Week 4 21-25 October	Week 5 28 October – 01 November	Week 6 04 – 08 November	Week 7 11 – 15 November	Week 8 18-22 November	Week 9 25 – 29 November	Week 10 2-6 December	Week 11 (3 days) 09-11 December
Date Completed											
Curriculum Coverage Per Term	33%	66%	100%								
Curriculum Coverage for the Year	94%	97%	100%								
CAPS Topic	VALUE ADDED TAX (VAT)										
Core Concepts, Skills and Values	<p align="center">REVISION AND EXAMINATION PREPARATION</p> <p>Explanation and discussion</p> <ul style="list-style-type: none"> • need for VAT • purpose of VAT • principles of VAT <input type="checkbox"/> invoice or receipt base. • Basic concepts of VAT: <p>VAT-able items</p> <ul style="list-style-type: none"> • current (standard) VAT rate • zero-rated items • VAT-exempted items <p>Perform VAT calculations:</p> <ul style="list-style-type: none"> • use current rate • add VAT to cost price plus mark-up amount • calculate VAT from VAT-inclusive amount • Calculate VAT from VAT-exclusive amount • Understand the effect of bad debts, discounts and goods returned on VAT <p>Integrate ethics relating to VAT - VAT fraud, etc.</p> <p>Integrate internal audit and internal control processes over collection of VAT from customers and payment of VAT to SARS.</p>										
Requisite Pre - Knowledge	General knowledge about tax and VAT										
Resources (other than textbook) to enhance learning	Cash slips, tax invoices, VAT 201 form (for enrichment)										
Informal Assessment	Short tests										
SBA (Formal Assessment)	<p align="center">Task 7 : Final Examination PAPER 1: 150 marks (2 hours); PAPER 2: 150 marks (2 hours) All topics covered during the year</p>										
	<p align="center">FINAL EXAM (TWO PAPERS)</p> <p>150 marks; 2 hours</p> <p>Provide an answer book with answer sheets for each question / sub-question with the correct templates.</p> <p>financial statements</p> <p>Topics: Discipline 1: Financial Reporting & Evaluation (see 2019 National Exam Guidelines)</p> <p>Provide Gr 11 Formula sheets</p> <p align="center">PER PAPER</p> <p>Cognitive Levels 30% (45 marks) Basic thinking skills 40% (60 marks) Moderately high thinking skills 30% (45 marks) Higher-order thinking skills [10% -15% Problem solving type questions]</p> <p>Levels of Difficulty 30% Easy 40% Moderate 30% Difficult</p> <p>Each question should be scaffolded to include sub-questions from all three cognitive levels and levels of difficulty</p>										