

2024 ANNUAL TEACHING PLAN – TERM 1:

ACCOUNTING GRADE 11

CAPS Topic	RECONCILIATION			FIXED ASSETS			FINANCIAL ACCOUNTING OF PARTNERSHIPS: Adjustments, ledger, accounting equation, final accounts			Revision Control Test Remediation
	Bank	Creditors								
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%	
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

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Requisite Pre-Knowledge	Grade 10 content on: <ul style="list-style-type: none"> ➤ cash transactions and cash journals & posting to the Bank account. 	Grade 10 content on: <ul style="list-style-type: none"> ➤ 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, EFT/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	

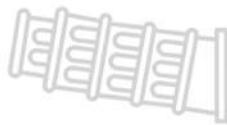
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TERM 3: ACCOUNTING GRADE 11

	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%	88%	91%	
Curriculum Coverage For The Year	64%	67%	70%	73%	77%	81%	85%	88%	91%		
CAPS Topic	Basic concepts; Cash Budgets (debtors' collection and creditors' payments) and Projected Statement of Comprehensive Income (Income statement)	BUDGETING: Inventory Systems	INVENTORY SYSTEMS	COST ACCOUNTING (MANUFACTURING): Ledger accounts and calculations	Revision Control Test Remediation						
Core Concepts, Skills and Values	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 Integrate ethical, internal control and internal audit issues relating to budgeting and projections. Apply GAAP	Prepare and present a Cash Budget for sole traders: Projected cash receipts and cash payments; projected debtors' collection and / or creditors' payment schedules Integrate ethical, internal control and internal audit issues relating to budgeting and projections	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 purchases/custom duties; Closing stock accounts and / or % mark-up Gross Profit: Using Sales and Cost of Sales and/or the % mark-up	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 - 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 on 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.	Integrate ethical, internal control and internal audit issues relating to a manufacturing environment	Gr 10 content on concepts and basic cost calculations				
Requisite Pre - Knowledge	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	Gr 10 content relevant to the perpetual system (Trading stock, mark-up calculations, cost of sales and gross profit)	Gr 10 content on concepts and basic cost calculations	Gr 10 content on concepts and basic cost calculations							

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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) Term 3 Content Week 10 -11



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