



**2026**

**ACCOUNTING**

**ANNUAL TEACHING PLAN**

**GRADE 10**

## 2026 ANNUAL TEACHING PLAN: ACCOUNTING: GRADE 10 TERM 1

Term 1 52 days	Week 1 (3 days) 14–16 January	Week 2 19–23 January	Week 3 26–30 January	Week 4 02–06 Feb	Week 5 09–13 Feb	Week 6 16–20 Feb	Week 7 23–27 Feb	Week 8 02–06 Mar	Week 9 09–13 March	Week 10 - 11 (9 days) 16–27 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%	
Minimum Number of Activities	2	3	3	3	3	3	3	3	3	
CAPS Topic	ASSESS PRIOR KNOWLEDGE GRADE 8 & 9 INFORMAL / INDIGENOUS BOOKKEEPING INTERNAL CONTROL ETHICS; GAAP	BOOKKEEPING OF A SOLE TRADER								Remediation, Revision Control test
		Bookkeeping of a Sole Trader: Cash transactions, CRJ, CPJ, PCJ, General ledger, Trial balance, Accounting equation	Bookkeeping of a Sole Trader: Credit transactions: DJ, DAJ, CJ, CAJ, GJ, Ledgers (GL, DL and CL) , Trial balance, Accounting equation			Bookkeeping of the Sole Trader Combined cash and credit transactions				
Core Concepts, Skills and Values	Compare bookkeeping systems of informal vs. formal sectors: <ul style="list-style-type: none"><li>Capital, fixed assets, stock, cost price, labour cost, selling price, income, expenses, profit.</li><li>Management of resources (capital, fixed assets, stock, etc.)</li></ul> Process of determining selling prices, cost of sales, labour costs, income + expenses. <ul style="list-style-type: none"><li>Define/Explain: meaning of internal control.</li><li>Identify/Explain basic internal control processes:</li><li>Control environment; risk assessment; control activity supported by policy and procedures; information system and communication methods; monitoring performance.</li><li>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.</li></ul> Define/Explain GAAP principles: historical cost; prudence; materiality; business entity rule, going concern and matching.	<ul style="list-style-type: none"><li>Define/ Explain accounting concepts up to financial statements: Sole trader; debit; credit; equity; capital; assets; liabilities; ledger; journal; profit; loss; income/revenue; expenses; discounts (allowed and received); final accounts; financial statements; Accounting Cycle; Financial Accounting; Managerial Accounting; perpetual inventory system.</li><li>Accounting cycle based on perpetual inventory system: Source documents; Journals (CRJ, CPJ, PCJ); Principles of the double entry system in the ledger</li><li>Complete CRJ, CPJ, PCJ using templates in the correct format. Introduce</li><li>Indicate the effect of various cash transactions on the Accounting Equation.</li><li>Post to relevant general ledger accounts (balance sheet section and nominal accounts section)</li><li>Draw up Trial balance in the correct format</li></ul> <ul style="list-style-type: none"><li><i>Note: The transactions on the acquisition of fixed assets and the fixed assets register are important for the purpose of internal control</i></li><li><i>Integrate relevant internal control measures, ethics and indigenous bookkeeping. Apply GAAP</i></li></ul>			<ul style="list-style-type: none"><li>Credit transactions: DJ, CJ, DAJ, CAJ. GJ (incl. bad debts, interest on overdue accounts, corrections of errors);</li><li>Indicate the effect of transactions on the accounting equation of a sole trader</li><li>Posting to General, Debtors and Creditors' ledgers; prepare the Trial Balance.</li><li><i>Note: The transactions on the acquisition of fixed assets and the fixed assets register for the purpose of internal control are important.</i></li><li><i>Integrate relevant internal control measures, ethics and indigenous bookkeeping. Apply GAAP</i></li></ul>			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) <b>*Mediation of the Project (Task 3)</b>		

Term 1 52 days	Week 1 (3 days) 14–16 January	Week 2 19–23 January	Week 3 26–30 January	Week 4 02–06 Feb	Week 5 09–13 Feb	Week 6 16–20 Feb	Week 7 23–27 Feb	Week 8 02–06 Mar	Week 9 09–13 March	Week 10 - 11 (9 days) 16–27 March
Requisite Pre-Knowledge	• Define informal and formal business sectors. Presentation methods, e.g. PPT, posters, scrapbooking, etc. Background of 'General Accepted Accounting Principles' (GAAP) Background/Importance of internal control/ethics in any business		Revise the Accounting cycle Gr 8 and 9 content: source documents, relevant, posting to the general ledger; trial balance <i>* The method of payment shifted from Cheques to EFT, (electronic funds transfers) in the CPJ – adapt activities accordingly</i>			Revise Gr 8 and 9 content on source documents, relevant journals and posting to the general, debtor's and creditor's ledgers.			Cash and credit transactions; understanding of the double-entry principle; 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 10/11)	



## 2026 ANNUAL TEACHING PLAN: ACCOUNTING: GRADE 10 TERM 2

Term 2 53 days	Week 1 (3 days) 08–10 April	Week 2 13–17 April	Week 3 20–24 April	Week 5 (3 days) 28–30 April	Week 6 04–08 May	Week 7 11–15 May	Week 8 18–22 May	Week 9 25–29 May	Week 10 01–05 June	Week 11 08–12 June	Week 12 (7 days) 17–26 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%		
Minimum Number of Activities	3	3	3	3	3	3	3	3	3		
CAPS Topic	BOOKKEEPING OF A SOLE TRADER					SALARIES AND WAGES		Year-end Accounting Procedures; Pre- and Post-adjustment Trial Balance; Final accounts		Revision Control test Remediation	
	Bookkeeping of the Sole Trader Combined cash and credit transactions			Debtors and Creditors Reconciliation							
Core Concepts, Skills and Values	<p>Competency in dealing with combined activities including cash and credit transactions</p> <p>Completing of the relevant journals from given information</p> <p>Posting to subsidiary ledger and the general ledger</p> <p>Extracting the trial balance in the correct format</p> <p>Indicate the effect of transactions on the accounting equation of a sole trader</p> <p>Relevant internal control and ethics (integrated): related to handling stock, debtors, creditors and cash.</p> <p>Identification of ethical scenarios (accountability and transparency)</p> <p><i>*Mediation of the Assignment (Task 3)</i></p>			<ul style="list-style-type: none"> <li>Ability to analyze the control accounts (debtors and creditor) and compare with list of debtors/creditors</li> <li>Preparation of debtors' and creditors' lists to reconcile with the debtors' and creditors' control accounts.</li> <li>Identifying errors and omissions and prepare debtors and creditors list to reconcile with the control accounts.</li> </ul>		<p>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.</p> <ul style="list-style-type: none"> <li>Normal time</li> <li>Overtime</li> <li>Deductions               <ul style="list-style-type: none"> <li>PAYE</li> <li>Pension fund</li> <li>Unemployment Insurance Fund</li> <li>Medical aid</li> <li>Union membership</li> </ul> </li> <li>Employer contributions</li> <li>Pension fund</li> <li>Unemployment Insurance Fund</li> <li>Medical aid</li> <li>Skills development levy</li> </ul> <p>Ethical conduct related to salaries &amp; wages, contracts, nepotism, payment inline responsibilities, role of trade unions</p>		<ul style="list-style-type: none"> <li>Emphases on Accounting cycle</li> <li>Discussion on year-end processes before financial statements.</li> <li>Related concepts, application of GAAP</li> <li>Preparation of final accounts, introducing adjustments to complete final accounts</li> <li>Pre-Adjustment Trial Balance Adjustments:               <ul style="list-style-type: none"> <li>Depreciation* <i>cover more extensively as part of the Fixed Assets component for P2.</i></li> <li>Methods (straight line and diminishing balance), rate, additions during the year, asset register.</li> </ul> </li> </ul>			
Requisite Pre-Knowledge	Cash and credit transactions; understanding of the double-entry principle; Understanding of the accounting cycle			Understanding of the control accounts in the General Ledger and subsidiary ledgers.		Concepts and differences between salaries and wages covered in gr 8 or 9.		Accounting cycle, GAAP principles and basic accounting concepts, e.g. income, expenses, profit, loss			

Term 2 53 days	Week 1 (3 days) 08–10 April	Week 2 13–17 April	Week 3 20–24 April	Week 5 (3 days) 28–30 April	Week 6 04–08 May	Week 7 11–15 May	Week 8 18–22 May	Week 9 25–29 May	Week 10 01–05 June	Week 11 08–12 June	Week 12 (7 days) 17–26 June
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.			Accounting stationery/workbooks, worksheets and support material provided by department. Study guides, publications; e- learning resources. Educational websites and links to resources.		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. Educational websites and links to resources		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.			
Informal Assessment	Short test/Quiz to identify journals from given transactions. Practical bookkeeping tasks			Short test/practical bookkeeping tasks.		Short tests on salary and wages calculations and journals.		Short tests/e-learning activities, on journal entries of adjustments/ calculations of depreciation.			
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)					TASK 3: PROJECT (50 Marks) Time: week 4 - 5				TASK 4: Mid-Year Exam/Test: (200 Marks; 2½ hours) Term 1 and 2 work (Time: week 11/12)	



## 2026 ANNUAL TEACHING PLAN: ACCOUNTING: GRADE 10 TERM 3

Term 3 45 days	Week 1 (4 days) 21–24 July	Week 2 27–31 July	Week 3 03–07 Aug	Week 4 (4 days) 11–14 Aug	Week 5 17–21 Aug	Week 6 24–28 Aug	Week 7 31 Aug–04 Sept	Week 8 07–11 Sept	Week 9 14–18 Sept	Week 10 (2 Days) 21–23 Sept
Date Completed										
Term Curriculum Coverage	9%	21%	30%	38%	50%	70%	80%	100%		
Year Curriculum Coverage	63%	67%	69%	71%	73%	79%	82%	89%		
Minimum Number of Activities	3	3	3	3	3	3	3	3		
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	
Core Concepts, Skills and Values	<p><i>Continuation of year-end procedures from Term 2.</i> <b>Adjustment: (after depreciation)</b></p> <ul style="list-style-type: none"> <li>Trading Stock deficit/surplus</li> <li>Consumable stores on hand</li> <li>Accrued income (income receivable)</li> <li>Accrued expenses (expenses payable)</li> <li>Prepaid expenses</li> <li>Income received in advance (deferred income)</li> <li>Interest capitalized</li> <li>Correction of errors and omissions such as Bad debts Salaries etc.</li> </ul> <ul style="list-style-type: none"> <li>Extracting a Post-Adjustment Trial Balance in the correct format</li> <li>Completing the Final Accounts to show gross and net profit</li> <li>Preparation of Post-closing Trial Balance.</li> </ul>			<ul style="list-style-type: none"> <li><b>Statement of Comprehensive Income</b> (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)</li> <li><b>Statement of Financial Position</b> (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)</li> <li><b>Notes to the financial statements</b> Interest; Fixed Assets; Inventory, Trade and other receivables; Cash and cash equivalents Owner's equity, Trade and other payables</li> <li>Relate to applicable GAAP principles</li> <li>Integrate indigenous bookkeeping, relevant internal control and ethics.</li> </ul>			<p>Introduction and relevance of Financial Information Calculation and discussion of relevant <b>financial indicators</b>:</p> <p><b>Profitability</b></p> <ul style="list-style-type: none"> <li>Gross profit on sales</li> <li>Gross profit on cost of sales</li> <li>Net profit on sales</li> <li>Operating expenses on sales</li> <li>Operating profit on sales</li> </ul> <p><b>Liquidity</b></p> <ul style="list-style-type: none"> <li>Current ratio</li> <li>Acid-test ratio</li> </ul> <p><b>Solvency</b></p> <ul style="list-style-type: none"> <li>Solvency ratio</li> </ul> <p><b>Return</b></p> <ul style="list-style-type: none"> <li>Return on owner's equity</li> </ul> <p>Discuss in relation to the appropriate financial statements Interpretation: Explanations, comparing percentages and ratios to provide meaningful comments and analysis.</p> <ul style="list-style-type: none"> <li>Make reference to the formula sheet (mediate how to use this document)</li> </ul>			

Term 3 45 days	Week 1 (4 days) 21–24 July	Week 2 27–31 July	Week 3 03–07 Aug	Week 4 (4 days) 11–14 Aug	Week 5 17–21 Aug	Week 6 24–28 Aug	Week 7 31 Aug–04 Sept	Week 8 07–11 Sept	Week 9 14–18 Sept	Week 10 (2 Days) 21–23 Sept
Requisite Pre-Knowledge	Depreciation; GAAP principles, year-end adjustments and the Accounting cycle			Accounting cycle, Final accounts, year-end adjustments, GAAP principles			Understanding the information in the financial statements.			
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.						Accounting stationery/workbooks (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;						Short tests, Scenarios for comparison; practical case studies; discussion and debate;			
SBA (Formal Assessment)	Discuss task + assessment instrument (rubric/marketing 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 9/10	



## 2026 ANNUAL TEACHING PLAN: ACCOUNTING: GRADE 10 TERM 4

Term 4 47 days	Week 1 (4 Days) 06 - 09 October	Week 2 12 - 16 Oct	Week 3 19 - 23 October	Week 4 26 – 30 Oct	Week 5 02 - 06 Nov	Week 6 09 - 13 Nov	Week 7 16 - 20 Nov	Week 8 23 - 27 Nov	Week 9 30 Nov–04 Dec	Week 10 (3 Days) 07 – 09 Dec
Date Completed										
Term Curriculum Coverage	33%	67%	100%							
Year Curriculum Coverage	93%	96%	100%							
Minimum Number of Activities										
CAPS Topic	COST ACCOUNTING		BUDGETING	REVISION			FINAL EXAMINATION			
Core Concepts, Skills and Values	Explanation of unique concepts related to the manufacturing environment. Explanation and discussion on: <ul style="list-style-type: none"><li>• Direct and indirect material</li><li>• Direct and indirect labour</li><li>• Factory overheads</li><li>• Prime costs</li><li>• Fixed and variable costs</li><li>• Work-in-progress</li></ul> Emphasis on basic calculations		Define and explain basic budgeting concepts <ul style="list-style-type: none"><li>• cash budget</li><li>• zero-based budget</li><li>• capital budget</li><li>• long-term budget</li><li>• medium-term budget.</li></ul> Perform basic calculations	Revision and consolidation; addressing backlogs; providing extension activities and enrichment for differentiated support.			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"><li>• Each paper must be written on different dates</li><li>• Grade 10 formula sheet is provided with each question paper</li><li>• Answer Book form part of the QP (with acceptable formats and certain information given)</li></ul>							
			Integrate Ethics, Internal Control and Indigenous where relevant		# Refer to Exam Guideline for further information regarding Cognitive levels and problem-solving composition, as follows: <ul style="list-style-type: none"><li>• Basic thinking skills 30% (Easy)</li><li>• Moderately high thinking 40% (Moderate)</li><li>• Higher order thinking 30% (Difficult)</li></ul> 10 – 15% of problem-solving questions.					
Requisite Pre-Knowledge	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	Revision of all Gr 10 topics Split of content for two-paper exam available in the Exam Guideline						
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							
Informal Assessment	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			