



2026

ACCOUNTING

ANNUAL TEACHING PLAN

GRADE 11

ANNUAL TEACHING PLAN: ACCOUNTING GRADE 11 (TERM 1)

TERM 1 53 DAYS	WEEK 1	WEEK 2	WEEK 3	WEEK 4	WEEK 5	WEEK 6	WEEK 7	WEEK 8	WEEK 9	WEEK 10	WEEK 11
	3 days	5 days	5 days	5 days	5 days	5 days	5 days	5 days	5 days	5 days	5 days
	14 – 16 Jan	19 – 23 Jan	26 – 30 Jan	02 – 06 Feb	9 – 13 Feb	16 – 20 Feb	23 – 27 Feb	2 – 6 March	9 – 13 March	16 – 20 March	23 – 27 March
DATE COMPLETED											
CURRICULUM COVERAGE PER TERM	11%	22%	33%	44%	56%	67%	78%	89%	100%		
CURRICULUM COVERAGE FOR THE YEAR	3%	6%	9%	12%	15%	18%	21%	25%	29%		
MINIMUM NUMBER OF INFORMAL ACTIVITIES	2	4	4	4	4	4	4	4	4		
CAPS TOPIC	RECONCILIATION			FIXED ASSETS			FINANCIAL ACCOUNTING OF PARTNERSHIPS ADJUSTMENTS, LEDGER, ACCOUNTING EQUATION, FINAL ACCOUNTS			CONTROL TEST	
	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: Entries on bank statement not in journals. Stop/debit orders, direct transfers (EFTs paid out/received), bank charges, interest received or paid, correction of errors or omissions. Entries in journals not on statement <ul style="list-style-type: none"> Outstanding deposits and EFTs <p><i>Integrate ethical and internal control issues relating to bank reconciliation Apply GAAP</i></p>	<p>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 recorded, correction of errors/omissions</p> <p><i>Integrate ethical and internal control issues relating to creditors reconciliation Apply GAAP</i></p>	<ul style="list-style-type: none"> 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 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 <p><i>Integrate ethical and internal control issues relating to fixed assets (movement and responsible use of fixed assets) Apply GAAP</i></p>	<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 relevant 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 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)) Introduce additional adjustments: Provision for bad debts, interest on loan (capitalised) Adjustment related to partnership agreement: Salaries to partners, bonus to partners, interest on capital, sharing of profit/loss Preparing 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><i>Integrate ethical and internal control issues relating to partnerships Apply GAAP</i></p>							
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 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 and support material provided by department Study guides, publications, e-learning resources. Educational websites and links to resources	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 Accounting stationery/workbooks, worksheets and support material provided by department Study guides, publications, e-learning resources Educational websites and links to resources	Examples of partnership agreements Accounting stationery/workbooks, worksheets and support material provided by department Study guides, publications, e-learning resources Educational websites and links to resources							
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 marks) Reconciliations and/or fixed/tangible assets Time: Week 6-7		TASK 2: CONTROL TEST 1 (100 marks, 1½ hours) Term 1 content						

ANNUAL TEACHING PLAN: ACCOUNTING GRADE 11 (TERM 2)

TERM 2 54 DAYS	WEEK 1	WEEK 2	WEEK 3	WEEK 4	WEEK 5	WEEK 6	WEEK 7	WEEK 8	WEEK 9	WEEK 10	WEEK 11	WEEK 12										
	3 days	5 days	5 days	3 days	5 days	5 days	5 days	5 days	5 days	5 days	3 days	5 days										
	8–10 April	13–17 April	20–24 April	28–30 April	4–8 May	11–15 May	18–22 May	25–29 May	1–5 June	8–12 June	17–19 June	22–26 June										
DATE COMPLETED																						
CURRICULUM COVERAGE PER TERM	11%	22%	33%	33%	56%	67%	78%	89%	100%													
CURRICULUM COVERAGE FOR THE YEAR	33%	36%	41%	41%	47%	50%	54%	58%	61%													
MINIMUM NUMBER OF INFORMAL ACTIVITIES	3	3	3		4	4	4	4	4													
CAPS TOPIC	PARTNERSHIPS: FINANCIAL STATEMENTS AND NOTES				PARTNERSHIPS: ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENTS			INVENTORY SYSTEMS		ASSESSMENT: JUNE EXAMINATION												
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 				<ul style="list-style-type: none"> Analyse and interpret financial statements and notes Revise the following financial indicators: 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 Introduce: Stock turnover rate, stock holding period, average debtors' collection period, average creditors' payment period Solvency: Solvency ratio <p>Introduce the following financial indicators:</p> <ul style="list-style-type: none"> Risk/Gearing: Debt-equity ratio Return: On each partner's equity, on average partners' equity 			<p>Define, explain and discuss differences, advantages and disadvantages of the following stock systems:</p> <ul style="list-style-type: none"> Perpetual stock system Periodic stock system Focus on the calculation of: <p>Cost of sales:</p> <p>Perpetual: Using trading stock account and/or % mark-up</p> <p>Periodic: Using opening stock, purchases, returns/allowances, carriage on purchases/custom duties,</p> <p>Closing stock accounts and/or % mark-up</p> <p>Gross profit: Using sales and cost of sales and/or the % mark-up</p> <p>Integrate ethical, internal control and internal audit issues relating to stock</p>		<table border="1"> <tr> <td>PAPER 1</td> <td>PAPER 2</td> </tr> <tr> <td>150 marks - 2 hours</td> <td>150 marks - 2 hours</td> </tr> <tr> <td>Topics: Discipline 1: Financial reporting & evaluation (see 2020 exam guidelines)</td> <td>Topics: Discipline 2: Managerial accounting, internal auditing and control (see 2020 exam guidelines)</td> </tr> <tr> <td>Provide an answer book with answer sheets for each question/sub question with the correct templates for financial statements</td> <td>Provide an answer book with answer sheets for each question/sub-question with the correct templates</td> </tr> <tr> <td>Provide formula sheets (refer to the 2020 national exemplar paper)</td> <td>Provide formula sheets (refer to the 2020 national exemplar paper)</td> </tr> </table>			PAPER 1	PAPER 2	150 marks - 2 hours	150 marks - 2 hours	Topics: Discipline 1: Financial reporting & evaluation (see 2020 exam guidelines)	Topics: Discipline 2: Managerial accounting, internal auditing and control (see 2020 exam guidelines)	Provide an answer book with answer sheets for each question/sub question with the correct templates for financial statements	Provide an answer book with answer sheets for each question/sub-question with the correct templates	Provide formula sheets (refer to the 2020 national exemplar paper)	Provide formula sheets (refer to the 2020 national exemplar paper)
PAPER 1	PAPER 2																					
150 marks - 2 hours	150 marks - 2 hours																					
Topics: Discipline 1: Financial reporting & evaluation (see 2020 exam guidelines)	Topics: Discipline 2: Managerial accounting, internal auditing and control (see 2020 exam guidelines)																					
Provide an answer book with answer sheets for each question/sub question with the correct templates for financial statements	Provide an answer book with answer sheets for each question/sub-question with the correct templates																					
Provide formula sheets (refer to the 2020 national exemplar paper)	Provide formula sheets (refer to the 2020 national exemplar paper)																					
REQUISITE PRE-KNOWLEDGE	Gr 10 content on: IFRS and GAAP principles, year-end adjustments, accounting cycle, effect of adjustments on pre-adjustment figures, reversal of certain year-end 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			Grade 10 content relevant to the perpetual system (trading stock, mark-up calculations, cost of sales and gross profit)		<p>Cognitive Levels</p> <p>30% (45 marks): Basic thinking skills</p> <p>40% (60 marks): Moderately high thinking skills</p> <p>30% (45 marks): Higher-order thinking skills</p> <p>[10% -15% Problem solving type questions]</p> <p>Levels of difficulty</p> <p>30% Easy</p> <p>40% Moderate</p> <p>30% Difficult</p> <p>Each question should be scaffolded to include sub-questions from all three cognitive levels and levels of difficulty</p>												
RESOURCES (OTHER THAN TEXTBOOK) TO ENHANCE LEARNING	Work sheets/templates with the correct formats of the statement of comprehensive income, 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 Accounting stationery/workbooks, worksheets and support material provided by department Study guides, publications, e-learning resources Educational websites and links to resources			Accounting stationery/workbooks, worksheets for calculating cost of sales and gross profit														
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			Short tests, quizzes, discussions and debates														
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: JUNE EXAMINATION 150 x 2 papers = 300 marks 2 hours each														

ANNUAL TEACHING PLAN: ACCOUNTING GRADE 11 (TERM 3)

TERM 3 46 days	WEEK 1	WEEK 2	WEEK 3	WEEK 4	WEEK 5	WEEK 6	WEEK 7	WEEK 8	WEEK 9	WEEK 10
	4 days	5 days	5 days	4 days	5 days	5 days	5 days	5 days	5 days	3 days
	21 – 24 July	27 – 31 July	3 – 7 August	11 – 14 August	17 – 21 August	24 – 28 August	31 Aug – 4 Sept	7 – 11 Sept	14 – 18 Sept	21 – 23 Sept
DATE COMPLETED										
CURRICULUM COVERAGE PER TERM	11%	22%	33%	44%	56%	67%	78%	89%	100%	
CURRICULUM COVERAGE FOR THE YEAR	64%	67%	70%	73%	77%	81%	85%	88%	91%	
MINIMUM NUMBER OF INFORMAL ACTIVITIES	3	4	4	4	4	4	4	4	4	
CAPS TOPIC	BUDGETING: BASIC CONCEPTS, CASH BUDGETS (DEBTORS' COLLECTION AND CREDITORS' PAYMENTS) AND PROJECTED STATEMENT OF COMPREHENSIVE INCOME					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 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, projected creditors' payments (separate debtors' collection and/or creditors' payment schedules) Integrate ethical, internal control and internal audit issues relating to budgeting and projections	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 (Statement of Financial Position 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 Integrate ethical, internal control and internal audit issues relating to a manufacturing environment							
REQUISITE PRE-KNOWLEDGE	Gr 10 content on the concepts and basic calculations for budgets Statement of comprehensive income Consolidate basic arithmetical skills: Calculations	• 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 on concepts and basic cost calculations							
RESOURCES (OTHER THAN TEXTBOOK) TO ENHANCE LEARNING	Templates/work sheets for the correct formats of the cash budget and projected statement of comprehensive income (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)	Past Gr 11 test / exam questions Accounting stationery/workbooks, worksheets and support material provided by department Study guides, publications, e-learning resources Educational websites and links to resources								
INFORMAL ASSESSMENT	Short tests	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: CASE STUDY (50 marks) Time: Week 7-8	TASK 6: CONTROL TEST (100 marks, 1½ hours) Term 3 content Week 10-11							

ANNUAL TEACHING PLAN: ACCOUNTING GRADE 11 (TERM 4)

TERM 4 47 days	WEEK 1	WEEK 2	WEEK 3	WEEK 4	WEEK 5	WEEK 6	WEEK 7	WEEK 8	WEEK 9	WEEK 10				
	4 days	5 days	5 days	5 days	5 days	5 days	5 days	5 days	5 days	2 days				
	6-9 October	12-16 October	19-23 October	26-30 October	3-7 November	10-14 November	17-21 November	24-28 November	1-5 Dec	8-9 Dec				
DATE COMPLETED														
CURRICULUM COVERAGE PER TERM	33%	66%	100%											
CURRICULUM COVERAGE FOR THE YEAR	94%	97%	100%											
MINIMUM NUMBER OF INFORMAL ACTIVITIES	4	4	4											
CAPS TOPIC	VALUE ADDED TAX (VAT)	REVISION AND EXAMINATION PREPARATION			FINAL EXAM (TWO PAPERS)									
CORE CONCEPTS, SKILLS AND VALUES	Explanation and discussion • Need for VAT • Purpose of VAT • Principles of VAT • Invoice or receipt base Basic concepts of VAT: VAT-able items • Current (standard) VAT rate • Zero-rated items • VAT-exempted items Perform VAT calculations: • 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 Integrate ethics relating to VAT, VAT fraud, etc. Integrate internal audit and internal control processes over collection of VAT from customers and payment of VAT to SARS				PAPER 1 150 marks - 2 hours Topics: Discipline 1: Financial reporting & evaluation (see 2020 exam guidelines)	PAPER 2 150 marks - 2 hours Topics: Discipline 2: Managerial accounting, internal auditing and control (see 2020 exam guidelines)								
							Provide an answer book with answer sheets for each question/sub question with the correct templates for financial statements Provide Gr 12 formula sheets (refer to the 2020 national exemplar paper)			Provide an answer book with answer sheets for each question/sub-question with the correct templates Provide Gr 12 formula sheets (refer to the 2020 national exemplar paper)				
REQUISITE PRE-KNOWLEDGE	General knowledge about tax and VAT				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] Levels of difficulty 30% Easy 40% Moderate 30% Difficult Each question should be scaffolded to include sub- questions from all three cognitive levels and levels of difficulty									
RESOURCES (OTHER THAN TEXTBOOK) TO ENHANCE LEARNING	Documents illustrating inclusion of VAT (standard and zero rates) such as cash slips, tax invoices VAT 201 form (for enrichment) Accounting stationery/workbooks, worksheets and support material provided by department Study guides, publications, e-learning resources Educational websites and links to resources													
INFORMAL ASSESSMENT	Short tests													
SBA (FORMAL ASSESSMENT)					TASK 7: FINAL EXAMINATION PAPER 1: 150 marks (2 hours), PAPER 2: 150 marks (2 hours) All topics covered during the year									

ACCOUNTING – REPORTING AND PROMOTION REQUIREMENTS FOR GRADE 11

1.3 GRADE 11 PROGRAMME OF FORMAL ASSESSMENT

TERM	TASK	MINIMUM MARK ALLOCATION	TERM WEIGHTING	FINAL SBA, FINAL CONTROLLED TEST WEIGHTING	SASAMS SBA WEIGHTINGS	% OF PROMOTION MARK
1	Written Report	50	25	10	10	40
	Controlled Test 1	100	75	10	10	
2	Project	50	25	20	20	40
	June examination 2 papers 150 marks each for 2 hours per paper	150 x 2 = 300	75	25	25	
3	Case Study	50	25	10	10	60
	Control Test 2	100	75	25	25	
4	Final Examination: 2 papers 150 marks each for 2 hours per paper	150 x 2 = 300	-	-	-	60
FINAL				100	100	100

GRADE 11 - CALCULATION OF FINAL MARK

TYPE OF ASSESSMENT	ADMINISTERED	MARKS	WEIGHTING
SBA	Internal	100	40%
Final Examination Paper 1	Internal	150	60%
Final Examination Paper 2	Internal	150	