

2023/24 ANNUAL TEACHING PLANS: ACCOUNTING: GRADE 10 (TERM 1)

TERM 1	WEEK 1	WEEK 2	WEEK 3	WEEK 4	WEEK 5	WEEK 6	WEEK 7	WEEK 8	WEEK 9	WEEK 10	WEEK 11	
CAPS TOPIC-	ASSESS PRIOR KNOWLEDGE GRADE 8 & 9 INFORMAL/INDIGENOUS BOOKKEEPING INTERNAL CONTROL ETHICS, GAAP		BOOKKEEPING OF A SOLE TRADER									Revision Control test Remediation
			BOOKKEEPING OF A SOLE TRADER: CASH TRANSACTIONS, CRJ, CPJ, PCJ, GENERAL LEDGER, TRIAL BALANCE, ACCOUNTING EQUATION			ADDRESSING CREDIT TRANSACTIONS AS A SOLE TRADER: DJ, DAJ, CJ, CAJ, GJ, LEDGERS (DL AND CL), TRIAL BALANCE, ACCOUNTING EQUATION		BOOKKEEPING OF THE SOLE TRADER COMBINED CASH AND CREDIT TRANSACTIONS				
CORE CONCEPTS, SKILLS AND VALUES	<p>Prior knowledge: Assessing work covered in Gr8 and 9 – concepts and basic bookkeeping</p> <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>Internal control: 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 <p>Code of ethics</p> <ul style="list-style-type: none"> Explain code of ethics applicable to all parties in the financial environment <p>GAAP</p> <ul style="list-style-type: none"> 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/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 									
			<p>Relating current procedures with indigenous practices</p> <ul style="list-style-type: none"> Accounting cycle based on perpetual inventory system: Source documents, journals (CRJ, CPJ, PCJ), principles of the double entry system in the ledger Complete CRJ, CPJ, PCJ using templates in the correct format Indicate the effect of various cash transactions on the accounting equation Post to relevant general ledger accounts (balance sheet accounts section and nominal accounts section) Draw up trial balance in the correct format <p>Integrate relevant internal control measures, ethics considerations:</p> <ul style="list-style-type: none"> Handling of stock Handling of cash (cash management) Management and control over fixed assets 			<ul style="list-style-type: none"> Assess bookkeeping concepts and procedures covered in Grade 8 & 9 Relating current procedures with indigenous practices Credit transactions: DJ, CJ, DAJ, CAJ Posting to general, debtors and creditors' ledgers Prepare the trial balance Indicate the effect of transactions on the accounting equation of a sole trader <p>Integrate relevant internal control measures, ethics considerations:</p> <ul style="list-style-type: none"> Handling of stock Handling of cash (cash management) Handling debtors and creditors (managing credit) Management and control over fixed assets 		<ul style="list-style-type: none"> Preparing all journals (CRJ, CPJ, DJ, DAJ, CJ, CAJ) from given information/activities Introduce FJ (including bad debts, interest on overdue accounts, corrections of errors) Posting to the Ledgers: GL, DL and CL Preparing trial balance Analysing control accounts (debtors and creditors) Analysing transactions in terms of the accounting equation <p>Integrate relevant internal control measures, ethics considerations:</p> <ul style="list-style-type: none"> Handling of stock Handling of cash (cash management) Handling debtors and creditors (managing credit) Management and control over fixed assets 				
REQUISITE PRE-KNOWLEDGE	<ul style="list-style-type: none"> Define informal and formal business sectors <p>Presentation methods, e.g., PPT, posters, scrapbooking, etc.</p> <p>Background of <i>General Accepted Accounting Principles</i> (GAAP)</p> <p>Background/importance of internal control/ethics in any business</p>		<p>Revise the accounting cycle</p> <p>Gr8 and 9 content: Source documents, relevant, posting to the general ledger, trial balance</p> <p><i>* The method of payment shifted from Cheques to EFT (electronic funds transfers) in the CPJ – adapt activities accordingly</i></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>						
RESOURCES (OTHER THAN TEXTBOOK) TO ENHANCE LEARNING	<p>Internet and video clips, field visits to actual businesses, case studies, invite vendor or entrepreneur to visit the school</p> <p>Newspaper articles/case studies/internet research on ethical/unethical business practice/ implications of internal control</p>		<p>Collect used/blank source documents (bank statement, EFT/ATM-slips etc.)</p> <p>Complete journals on computer software/spreadsheets</p> <p>Accounting workbooks/stationery (prepared templates for journals, ledger accounts and trial balance)</p>									
INFORMAL ASSESSMENT	Data response task/short scenarios		<p>Complete source documents (actual/simulated/own templates)</p> <p>Short tests on journals, ledger and trial balance</p>									
SBA (FORMAL ASSESSMENT)	<p>Presentation: Discuss task + rubric a week before administration</p>		<p>TASK 1: PRESENTATION (50 marks) (Suggested time: week 5-6)</p>					<p>TASK 2: CONTROL TEST 1 (100 marks, 1½ hours) Term 1 work (Time: Week 11)</p>				

2023/24 ANNUAL TEACHING PLANS: ACCOUNTING: GRADE 10 (TERM 2)

TERM 2	WEEK 1	WEEK 2	WEEK 3	WEEK 4	WEEK 5	WEEK 6	WEEK 7	WEEK 8	WEEK 9	WEEK 10	WEEK 11
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		
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>			<ul style="list-style-type: none"> Ability to analyse 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/discussion off concepts related to salaries and wages <ul style="list-style-type: none"> Calculations using salary and/or wage scales, notches increases and deductions Recording salary and wages in specialised journal (SJ and WJ)* Recording payments (CPJ)* *This can be done manually or on a computerised spreadsheet Relevant concepts/content for explanation and discussion: <ul style="list-style-type: none"> Normal time/overtime Deductions <ul style="list-style-type: none"> PAYE Pension fund Unemployment Insurance Fund Medical aid Union membership Employer contributions <ul style="list-style-type: none"> Pension fund Unemployment Insurance Fund Medical aid Skills development levy Ethical conduct related to salaries & wages, contracts, nepotism, payment in line with responsibilities, role of trade unions		<ul style="list-style-type: none"> Emphasis 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: <ul style="list-style-type: none"> Depreciation* <i>cover more extensively as part of the fixed assets component for P2</i> 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 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			
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: JUNE EXAMINATION 150 X 2 papers = 300 marks, 2 hours each (Time: Week 10-11)			

2023/24 ANNUAL TEACHING PLANS: ACCOUNTING: GRADE 10 (TERM 3)

TERM 3	WEEK 1	WEEK 2	WEEK 3	WEEK 4	WEEK 5	WEEK 6	WEEK 7	WEEK 8	WEEK 9	WEEK 10	WEEK 11
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 REMIEDIATION
CORE CONCEPTS, SKILLS AND VALUES	<i>Continuation of year-end procedures from term 2</i> Adjustment: (After depreciation) - 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 capitalised - Correction of errors and omissions such as bad debts, salaries, etc. • 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			Statement of comprehensive income (income statement) Format and arrangement, recognise 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, recognise and deal with balance sheet accounts as opposed to nominal accounts Headings and sub-headings explained and emphasised 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 Apply GAAP				Introduction and relevance of financial statements Calculation and discussion of relevant 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 Solvency • Solvency ratio Return • Return on owner's equity Discuss in relation to the appropriate financial statements Interpretation: Explanations of comparing percentages and ratios to provide meaningful comments and analysis <i>*Make reference to the formula sheet (mediate how to use this document)</i>			
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 11				

2023/24 ANNUAL TEACHING PLANS: ACCOUNTING: GRADE 10 (TERM 4)

TERM 4	WEEK 1	WEEK 2	WEEK 3	WEEK 4	WEEK 5	WEEK 6	WEEK 7	WEEK 8	WEEK 9	WEEK 10
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: • 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 • 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			PAPER 1 150 marks, 2 hours		PAPER 2 150 marks, 2 hours	
	Integrate ethics, internal control and indigenous where relevant			Revision of all Gr 10 topics Split of content for two-paper exam available in the exam guideline			Discipline 1: Recording, reporting & evaluation of financial statements		Discipline 2: Internal management and control processes	
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				<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) <p><i>#Refer to exam guideline for further information regarding cognitive levels and problem-solving composition, as follows:</i></p> <ul style="list-style-type: none"> • Basic thinking skills 30% (Easy) • Moderately high thinking 40% (Moderate) • Higher order thinking 30% (Difficult) <p>10-15% of problem-solving questions</p>			
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 (Two papers of 150 marks, 2 hours each)			