

2020 REVISED CURRICULUM AND ASSESSMENT PLANS

ACCOUNTING GRADE 11

Implementation: June 2020



Presentation Outline

1. Purpose

2. Amendments to the Content Overview for the Phase;

3. Amendments to the Annual Teaching Plan;

4. Amendments School Based Assessment (SBA)

5. Conclusion

1. Purpose

- To mediate the amendments of the trimmed and re-organised 2020 Annual Teaching Plan including School Based Assessment for **Accounting, Grade 11** for implementation in June 2020 as stipulated in **Circular S2 of 2020**.
- To ensure that **meaningful teaching proceeds** during the remaining teaching time as per the revised school calendar.
- To assist teachers with **guided pacing and sequencing** of curriculum content and assessment.



1. Purpose (continued)

- To enable teachers to **cover the essential core content /skills** in each grade within the available time.
- To assist teachers with **planning** for the different forms of **assessment**.
- To ensure learners are **adequately prepared** for the **subsequent year/s** in terms of content, skills, knowledge, attitudes and values

2. Amendments to the Content Overview for the Phase

Summary: Amendments to the Content Overview for the Phase

Grade 10	Grade 11	Grade 12
Accounting Concepts (Sole trader)	Accounting concepts (Partnerships) (Clubs)*	Accounting concepts (Companies)
Bookkeeping & Accounting Equation (Sole trader)	Bookkeeping & Accounting Equation (Partnerships) (Clubs)*	Bookkeeping & Accounting Equation (Companies)
Final Accounts (Sole trader) Closing transfers* Reversal entries*	Final Accounts (Partnerships) (Clubs)*	Final Accounts (Companies)

*** Excluded**

Summary: Amendments to the Content Overview for the Phase

Grade 10	Grade 11	Grade 12
Financial Statements (Sole trader)	Financial Statements (Partnerships) (Clubs)*	Financial Statements (Companies)
Salaries & Wages*	Salaries & Wages calculations in Partnership Financial statements, Manufacturing & Budgets	Salaries & Wages calculations in Company Financial statements, Manufacturing & Budgets
Value Added Tax (VAT)*	Value Added Tax (VAT)*	Value Added Tax (VAT)

*** Excluded**

Summary: Amendments to the Content Overview for the Phase

Grade 10	Grade 11	Grade 12
Basic reconciliations	Reconciliations	Reconciliations
Cost Accounting	Cost Accounting (Nominal accounts)* for background only	Cost Accounting
Budgeting*	Budgeting (Projected Income Statement not to be examined)	Budgeting

* Excluded

Summary: Amendments to the Content Overview for the Phase

Grade 10	Grade 11	Grade 12
Indigenous bookkeeping (not examined)		
Tangible / Fixed Assets	Tangible / Fixed Assets	Tangible / Fixed Assets
Inventory	Inventory Periodic system Recording of accounts*	Inventory

*** Excluded**

Summary: Amendments to the Content Overview for the Phase

Grade 10	Grade 11	Grade 12
Internal control (integrated with all topics)	Internal audit and control (integrated with all topics)	Internal audit and control (integrated with all topics)
Ethics (integrated with all topics)	Ethics (integrated with all topics)	Ethics (integrated with all topics)



3. Amendments to the Annual Teaching Plan

Summary: Reorganisation of content topics

Topics	From Term	To Term
Reconciliations	1	1
Fixed Assets	1	1
Partnerships (Financial Accounting)	1	1
Partnerships (Financial Statements)	2	2+3
Partnerships (Analysis & Interpretation)	2	2+3
Inventory	3	3
Budgeting	3	3
Cost Accounting	2	4



Summary: Amendment to the weighting of content topics

- Certain Grade 11 topics have been found to be redundant as they are obsolete or repeated under other topics in Grades 10, 11 or 12
- Removal of these topics does not affect the weighting of 50 : 50 between Disciplines 1 & 2
- Teaching time for topics in the revised ATP is similar or increased in comparison to the original ATP



Summary: Amendment to the weighting of content topics

TEACHING TIME		
TOPICS	ATP	REVISED ATP
Reconciliations	3 weeks	3 weeks
Fixed Assets	2 weeks	2 weeks
Partnerships (Financial Accounting)	5 weeks	5 weeks
Partnerships (Financial Statements)	3 weeks	5 weeks
Partnerships (Analysis & Interpretation)	2 weeks	3 weeks
Inventory	3 weeks	2 weeks
Budgeting	4 weeks	4 weeks
Cost Accounting	3 weeks	4 weeks



Summary: Content/Topics Amended

Content/Topics	Term	Amendment
COST ACCOUNTING (Discipline 2) Closing transfers & reversals for Nominal accounts	2	Repetition & content reduced as background knowledge only; Covered under Partnerships
CLUBS (Discipline 1) Entire topic (recording & reporting)	3	Redundant & removed; <i>Accounting skills covered under Partnerships (2020) & Companies (2021)</i>
PERIODIC SYSTEM (Discipline 2) Closing transfers & reversals	3	Repetition & content reduced as background knowledge only; Covered under Partnerships
VALUE-ADDED TAX (Discipline 2) Entire topic	4	Repetition & removed; Also in Gr 10 & 12 content

4. Amendments: School Based Assessment (SBA)

TERM	ORIGINAL SBA PROGRAMME		AMENDMENTS
1	TASK 1	Written Report (50 marks)	Completed
	TASK 2	Controlled Test 1 (100 marks)	Completed
2	TASK 3	Project (50 marks)	ASSIGNMENT (100 marks)
	TASK 4	Mid-year Examination	CANCELLED
3	TASK 5	Case Study (50 marks)	CASE STUDY (100 Marks)
	TASK 6	Controlled Test 2 (100 marks)	CANCELLED
4	FINAL EXAMINATION		Paper 1 (150 marks; 2 hours)
			Paper 2 (150 marks; 2 hours)

Summary: Revised Programme of Assessment

Term 1	Term 2	Term 3	Term 4
TASK 1 Written Report (50 marks)	TASK 3 Assignment (100 marks)	TASK 4 Case Study (100 marks)	Final Examination Paper 1 (150 marks; 2 hrs) Paper 2 (150 marks; 2 hrs)
TASK 2 Controlled Test 1 (100 marks)			

Summary: Revision Final Examination Structure

Paper 1	DISCIPLINE 1: Recording, reporting and Evaluation of Financial Information	150 marks 2 hours						
Paper 2	DISCIPLINE 2: Manufacturing, Forecasting, Internal Auditing and Control	150 marks 2 hours						
<p>Each paper must reflect sub-questions of differing degrees of challenge, and cater for the different cognitive levels, according to the following weighting:</p> <table> <tr> <th>Basic thinking skills (Easy)</th><th>Moderately high (Moderate)</th><th>Higher-order (Difficult)</th></tr> <tr> <td>30%</td><td>40%</td><td>30%</td></tr> </table>			Basic thinking skills (Easy)	Moderately high (Moderate)	Higher-order (Difficult)	30%	40%	30%
Basic thinking skills (Easy)	Moderately high (Moderate)	Higher-order (Difficult)						
30%	40%	30%						
<p>Each paper must be written on different dates. An Answer-Book and a Formula Sheet must be provided for each paper.</p>								



4. Conclusion

Conclusion

- Redundant or repetitive aspects removed or reduced to background knowledge only.
- Integration and progression within other topics in the phase provide opportunities to reinforce these aspects.
- Time for the periodic stock system has been reduced by 1 week due to content reduction.
- All other topics have similar or increased times to the original ATP.
- Sufficient revision time is provided within topics and at the end of Term 4 to address backlogs in curriculum coverage and unplanned short term changes in the 2020 school calendar.

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