

2020 REVISED CURRICULUM AND ASSESSMENT PLANS

GRADE 12 ACCOUNTING

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 12** 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)



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)



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
Companies	1	1
Inventory	2	2
Cost Accounting	2	2
Budgeting	3	2
Reconciliations	2	3
Fixed Assets	2	3
VAT	3	3



Summary: Amendment to the weighting of content topics

- Weighting of 50 : 50 between Disciplines 1 & 2 is not affected by re-organising the topics
- Two-paper exam format is not compromised



Summary: Amendment to the weighting of content topics

TEACHING TIME		
Topics	ATP	REVISED ATP
Companies	10 weeks (Term 1)	10 weeks (Term 1)
Inventory	2 weeks	2 weeks
Cost Accounting	3 weeks	3 weeks
Budgeting	3 weeks	3 weeks
Reconciliations	2 weeks	2 weeks
Fixed Assets	1 week	1 week
VAT	1 week	1 week



Summary:

Content/Topics Amended

Content/Topics	Term	Amendment
<i>There were no amendments to any content / topics</i>		



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
	TASK 7	Trial Examinations Paper 1: 150 marks; Paper 2: 150 marks	Paper 1 (150 marks; 2 hours)
			Paper 2 (150 marks; 2 hours)
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)		TASK 5 Trial Examination Paper 1 (150 marks; 2 hrs) Paper 2 (150 marks; 2 hrs)	



Summary:

Revision Final Examination Structure

Paper 1	DISCIPLINE 1: Financial Reporting and Evaluation	150 marks 2 hours
Paper 2	DISCIPLINE 2: Managerial Accounting, Internal Auditing and Control	150 marks 2 hours

Each paper must reflect sub-questions of differing degrees of challenge, and cater for the different cognitive levels, according to the following weighting:

Basic thinking skills (Easy)	Moderately high (Moderate)	Higher-order (Difficult)
30%	40%	30%

Each paper must be written on different dates.
An Answer-Book and a Formula Sheet must be provided for each paper.

4. Conclusion

Conclusion

- Topics have similar teaching time allocations to the original ATP
- Ethics, Internal audit & Control remain integrated in all other topics
- Revision time is envisaged within topics of Reconciliations, Fixed assets and VAT in Term 3
- Further revision time of 2 to 3 weeks is provided before the start of the NSC examination



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