

2020 REVISED CURRICULUM AND ASSESSMENT PLANS

GRADE 10 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 10** 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
Indigenous Bookkeeping	1	1
Ethics; GAAP; Internal control (to be integrated in all topics)	1	1
Bookkeeping: Sole trader (Cash; Credit)	1	1
Bookkeeping: Sole trader (Combined)	2	2
Year-end Adjustments + Final accounts	2	2
Financial Statements	3	3 + 4
Analysis & Interpretation	3	3 + 4
Cost Accounting	4	4



Summary: Amendment to the weighting of content topics

- Certain Grade 10 topics have been found to be redundant as they are obsolete or repeated under other topics in Grades 11 and/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
Indigenous Bookkeeping	1 week	1 week
Ethics; GAAP; Internal control (to be integrated in all topics)	2 weeks	2 weeks
Bookkeeping: Sole trader (Cash; Credit)	4 + 3 weeks	4 + 3 weeks
Bookkeeping: Sole trader (Combined)	2 weeks	2 weeks
Year-end Adjustments + Final accounts	3 weeks	2 weeks
Financial Statements	6 weeks	5 weeks
Analysis & Interpretation	5 weeks	5 weeks
Cost Accounting	1 week	2 weeks



Summary: Content / Topics Amended

Content/Topics	Term	Amendment
VALUE-ADDED TAX (Discipline 2) Entire topic	2	Topic removed; Can be recovered in Gr 11 & 12 (2021/22)
SALARIES & WAGES (Discipline 1) Entire topic	2	Topic removed; Concepts & calculations can be recovered in Gr 11 (2021) in Adjustments, Manufacturing and Budgets
FINAL ACCOUNTS (Discipline 1) (Year-end procedures) Closing transfers & reversals	3	Content reduced; Can be recovered in Gr 11 (2021)
BUDGETING (Discipline 2) Entire topic	4	Topic removed; Can be recovered in Gr 11 (2021)

4. Amendments: School Based Assessment (SBA)

TERM	ORIGINAL SBA PROGRAMME		AMENDMENTS
1	TASK 1	Presentation (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 Presentation (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, 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

- Repetitive aspects are removed or reduced as these can be recovered in Gr 11 and/or 12.
- Integration and progression within other topics in the phase provide opportunities to reinforce these aspects.
- Year-end adjustments introduced with final accounts should be effectively consolidated in preparing financial statements to ensure a strong prior knowledge base for Gr 11 and 12.
- Analysis and interpretation should be integrated with the preparation of financial statements to enhance the understanding of financial indicators, and the effective use of teaching time allocated to both topics.
- 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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