

# 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) <b>(Clubs)*</b>	Accounting concepts (Companies)
Bookkeeping & Accounting Equation (Sole trader)	Bookkeeping & Accounting Equation (Partnerships) <b>(Clubs)*</b>	Bookkeeping & Accounting Equation (Companies)
Final Accounts (Sole trader) <b>Closing transfers*</b> <b>Reversal entries*</b>	Final Accounts (Partnerships) <b>(Clubs)*</b>	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) <b>(Clubs)*</b>	Financial Statements (Companies)
<b>Salaries &amp; Wages*</b>	Salaries & Wages calculations in Partnership Financial statements, Manufacturing & Budgets	Salaries & Wages calculations in Company Financial statements, Manufacturing & Budgets
<b>Value Added Tax (VAT)*</b>	<b>Value Added Tax (VAT)*</b>	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
<b>Internal control</b> (integrated with all topics)	<b>Internal audit and control</b> (integrated with all topics)	<b>Internal audit and control</b> (integrated with all topics)
<b>Ethics</b> (integrated with all topics)	<b>Ethics</b> (integrated with all topics)	<b>Ethics</b> (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
<b>COST ACCOUNTING (Discipline 2)</b> Closing transfers & reversals for Nominal accounts	<b>2</b>	Repetition & content reduced as background knowledge only; Covered under Partnerships
<b>CLUBS (Discipline 1)</b> Entire topic (recording & reporting)	<b>3</b>	Redundant & removed; <i>Accounting skills covered under Partnerships (2020) &amp; Companies (2021)</i>
<b>PERIODIC SYSTEM (Discipline 2)</b> Closing transfers & reversals	<b>3</b>	Repetition & content reduced as background knowledge only; Covered under Partnerships
<b>VALUE-ADDED TAX (Discipline 2)</b> Entire topic	<b>4</b>	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	<b>CANCELLED</b>
3	TASK 5	Case Study (50 marks)	CASE STUDY (100 Marks)
	TASK 6	Controlled Test 2 (100 marks)	<b>CANCELLED</b>
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
<b>TASK 1</b> <b>Written Report</b> <b>(50 marks)</b>	<b>TASK 3</b> <b>Assignment</b> <b>(100 marks)</b>	<b>TASK 4</b> <b>Case Study</b> <b>(100 marks)</b>	<b>Final Examination</b>  <b>Paper 1</b> <b>(150 marks; 2 hrs)</b>  <b>Paper 2</b> <b>(150 marks; 2 hrs)</b>
<b>TASK 2</b> <b>Controlled Test 1</b> <b>(100 marks)</b>			



# Summary: Revision Final Examination Structure

<b>Paper 1</b>	<b>DISCIPLINE 1:</b> Recording, reporting and Evaluation of Financial Information	150 marks 2 hours
<b>Paper 2</b>	<b>DISCIPLINE 2:</b> Manufacturing, Forecasting, 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

- 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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