

ABRIDGED SECTION 4 OF THE CAPS: ACCOUNTING

IMPLEMENTATION DATE: 2020



Presentation Outline

1. Purpose
2. Background
3. Summary of the Amendments
4. Two Papers explained
5. Short term CAPS changes Section 4
6. Weighting of Task
7. Contact details

NOTE:

- The Information in the Presentation must be read in conjunction with the CAPS of the Subject.
- Kindly refer to Section 4 of the CAPS.

Purpose

To mediate the amendments of CAPS Section 4: Grade 10 and 11 for implementation in 2020 as published in government gazette no: 42829



Background

A number of concerns were received from teachers, subject specialists, parents and education stakeholders about the **challenges** in the **implementation** of the Curriculum and Assessment Policy Statements (CAPS) in many subjects across the grades with regards to:

- **Curriculum/assessment overload** and **poor curriculum coverage**;
- **Poor quality** of formal **assessment tasks**;
- **Lack of guidance** on the use of **cognitive levels**;
- **Omissions** on the **forms of assessment**; and
- **Weighting** of assessment tasks with regards to **time and marks**



Summary of Amendments

- New structure of the two papers explained
- Six formal tasks per year maintained
- Improved explanation of the other forms of assessment
- Weightings for term reporting allocated and will be fixed on SASAMS for uniformity
- Percentage of problem solving questions has been changed
- Levels of difficulty of examination questions are clarified
- Programme of assessment tables amended to reflect two examination papers

Rationale for the two papers

- Accounting is one of the subjects that currently offers a one-paper year-end examination
- Maintain positive public perception of the credibility of the Accounting NSC examination
- Counter the perceptions of teachers and learners that the one-paper system makes the subject of Accounting a 'soft' or inferior option

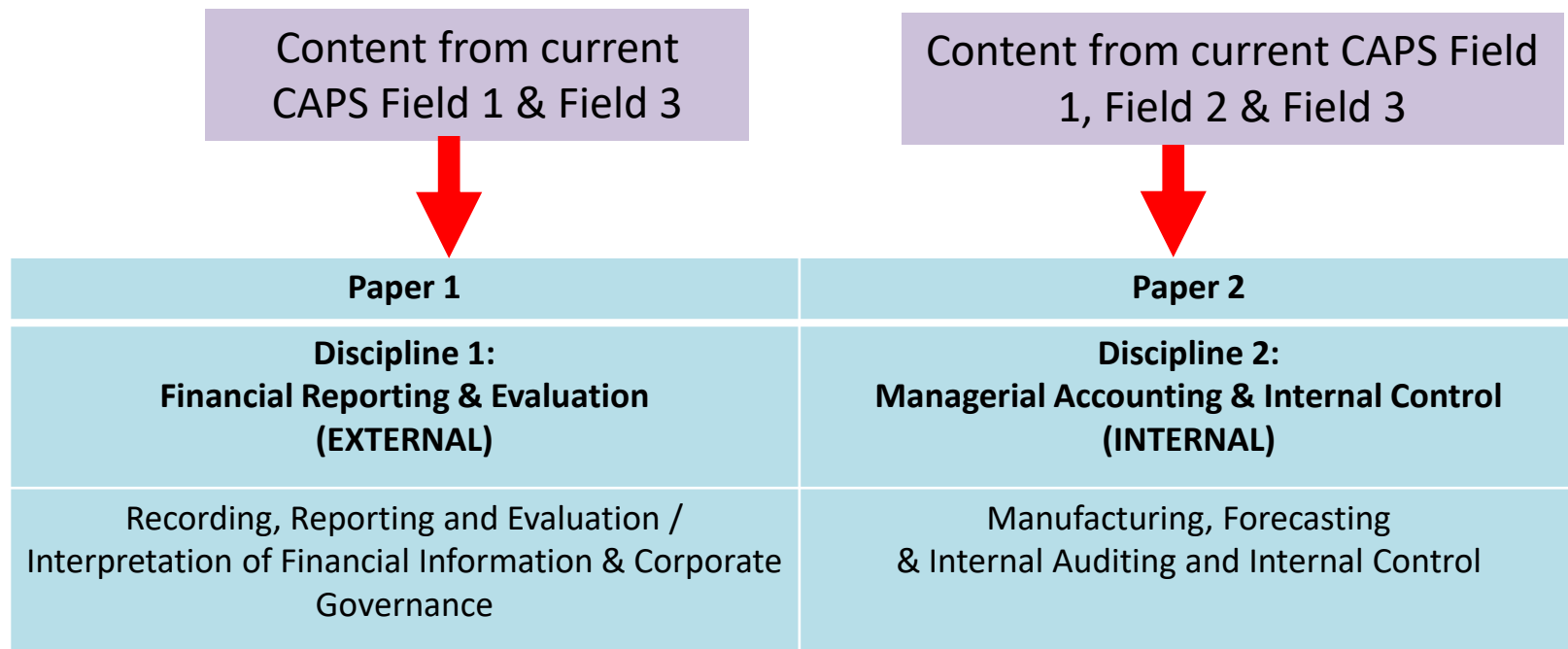


Implementation guiding Principles

- Implementation over 3 years: Grade 10 → Grade 11 → Grade 12
- Merging content of the current 3 Accounting Fields into 2 Papers
- Change the narrative to avoid confusion:
3 Fields → 2 Disciplines (= 2 Papers)
- Not appropriate for Grade 10 mid-year exam – heavy focus on Financial Accounting; low content in Disciplines 1 & 2 (to compensate for EMS problems)
- Retain the current weighting of topics – tried & tested; endorsed by Umalusi research
- Over-testing & potential to depress marks
- Change to 2-papers need not and must not require changes to:
 - Textbooks
 - Work plans
 - Weighting of cognitive levels & degrees of challenge
 - Recognition of prior learning (20% load in the CAPS)

Rearrangement of content

- **Paper 1:** Information geared towards communication with external stakeholders
- **Paper 2:** Information used by internal stakeholders in managing a business



3 Fields merged into 2 Disciplines

50% : 50% Split in content

EXISTING CAPS

3 Fields:

- Financial Accounting
- Managerial Accounting
- Managing Resources

STRENGTHENED CAPS

2 Disciplines:

- Financial Reporting & Evaluation
- Managerial Accounting & Internal Control

Dealing with external stakeholders

Dealing with internal processes

Reallocation of Topics

TO MAINTAIN 50:50 CONTENT WEIGHTING
MORE RELEVANT TO INTERNAL CONTROL

Current Field 1 → New Discipline 2

Reconciliations : **Topic 2.1**

&

Value Added Tax : **Topic 2.2**



Integration of Topics

WITH LOGICAL RELEVANCE TO BOTH PAPERS

Current Field 1 → New Discipline 1&2

Certain financial indicators : Topic 1.9 & 2.8

Current Field 3 → New Discipline 1&2

Valuation of fixed assets : Topic 1.11 & 2.9

Valuation of inventories : Topic 1.12 & 2.10

**REFER TO: AMENDED EXAMINATION GUIDELINES &
SPREADSHEET OF PROPOSED SPECIFIC CONTENT FOR PAPERS 1 & 2**

Weighting of curriculum	Exam. papers	Topics
<u>Discipline 1: weighting 50%</u> Recording, Reporting and Evaluation of Financial Information & Corporate Governance	PAPER 1	1. Accounting concepts, GAAP & IFRS
		2. Bookkeeping (including salaries & wages) and trial balances
		3. Accounting equation
		4. Adjustments, final accounts and trial balances
		5. Financial statements (including notes e.g. fixed assets and inventory notes; and Independent Auditors' Report)
		6. Financial indicators for reporting purposes & interpretation
		7. Corporate governance, ethics & professional bodies
<u>Discipline 2: weighting 50%</u> Manufacturing, Forecasting and Internal Auditing & Control	PAPER 2	1. Reconciliations (including debtors' age analysis)
		2. Value-added tax
		3. Inventory valuation
		4. Manufacturing & Cost accounting
		5. Budgeting and Projected Income Statements
		6. Financial indicators for internal control purposes
		7. Internal control & internal auditing (cash, fixed assets, inventories, debtors, creditors, income and expenses including salaries & wages)
		8. Ethics

Changes in the CAPS document

SECTION 4

PAGE	CHANGE
42	Amended Grade 10 – 12 Programme of Assessment.
42	Add preamble on 4.4.1 Other forms of assessment.
42 - 43	Improve explanation of the other forms of assessment.
44	Percentage of problem solving questions has been changed from 10% to a range of 10% - 15%
45	The tables must indicate two papers for Mid year (10 & 11) and Final Examinations (10 & 11).
	Add a paragraph on Degree of Difficulty after Cognitive levels.

Changes in Assessment Tasks

GRADE 10 – 12

GRADE
10

Six tasks will be maintained because different skills are assessed. One test item and one non-test item assessed per term.

GRADE
11

Six tasks will be maintained because different skills are assessed. One test item and one non-test item assessed per term.

Analysis of formal School-Based Assessment (SBA) Tasks Grade 10

Programme of Assessment as per Section 4 of the Curriculum and Assessment Policy Statement

	Term 1		Term 2		Term 3		Term 4
	Forms of Assessment						
	Presentation	Controlled Test	Project	Mid-year Examination	Case Study	Controlled Test	End-of-Year Examination
Tool(s) of Assessment	Rubric and/ or Marking Guideline	Marking Guideline	Rubric and/ or Marking Guideline	Marking Guideline	Rubric and/ or Marking Guideline	Marking Guideline	Marking Guideline
TOTAL MARKS	50	100	50	One paper 2-hours 200	50	100	Two papers 2-hours each 2 x 150 = 300
Time Allocation	1 week	1h 30min	2 weeks	One paper 2-hours	1 hour	1h 30min	2 hours per paper (4 hours)
Date of completion	End of week 3	End of Term	End of week 3	End of Term	End of week 6	End of Term	End of Term
Content focus: Knowledge and skills	Indigenous Knowledge systems	As per ATP (Term 1 content only)	As per ATP (Term 1 content only)	As per ATP (Term 1 and Term 2 content)	As per ATP (Financial Statements of a Sole Trader)	As per ATP (Term 3 content)	All content as per Examination Guidelines)

Analysis of Formal School-Based Assessment (SBA) Tasks Grade 11

Programme of Assessment as per Chapter 4 of the Curriculum and Assessment Policy Statement

	TERM 1		TERM 2		TERM 3		TERM 4
Forms of assessment	Written Report	Controlled Test	Project	Mid-year Examination	Presentation	Controlled Test	Final Examination
Tool(s) of assessment	Rubric and/or Marking Guideline	Marking Guideline	Rubric and/or Marking Guideline	Marking Guideline	Rubric and/or Marking Guideline	Marking Guideline	Marking Guideline
TOTAL MARKS	50	100	50	2x150=300	50	100	2x150=300
Time Allocation	1 week	1h 30min	4 weeks	2hrs per paper	1 week	1h 30min	2hrs per paper
Date of completion	End of Week 6	End of Term 1	End of Week 4	End of Term 2	End of Week 7	End of Term 3	Oct/Nov
Content Focus: Knowledge and Skills	Reconciliations and/or Tangible Assets	Term 1 Topics as per ATP.	Partnership	Term 1 and Term 2 Topics as per ATP.	Budgets and/or Inventory systems	Term 3 Topics as per ATP.	All Topics covered in the year as per ATP.



Weighting of Tasks

GRADE 10	TERM 1		TERM 2		TERM 3		TERM 4
FORMS OF ASSESSMENT	Presentat ion	Controlled Test	Project	Mid-year Examination	Case Study	Controlled Test	Final Examination
MARKS	50	100	50	300	50	300	300
SBA	10	20	20	20	10	20	
REPORTING	25	75	25	75	25	75	75
GRADE 11							
FORMS OF ASSESSMENT	Written Report	Controlled Test	Project	Mid-year Examination	Present ation	Controlled Test	Final Examination
MARKS	50	100	50	300	50	300	300
SBA	10	20	20	20	10	20	
REPORTING	25	75	25	75	25	75	75



Contact details

For any queries contact the National Subject Coordinator at:

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