

2025

ACCOUNTING

ANNUAL TEACHING PLAN

GRADE 11

TERM 1		ACCOUNTING GRADE 11 (TERM 1)										TERM 2				
WEEK 1 5 days	WEEK 2 5 days	WEEK 3 5 days	WEEK 4 5 days	WEEK 5 5 days	WEEK 6 5 days	WEEK 7 5 days	WEEK 8 5 days	WEEK 9 5 days	WEEK 10 5 days	WEEK 11 5 days	WEEK 12 5 days					
19-23 January	25-29 January	01-05 Feb	08-12 Feb	15-19 Feb	22-26 Feb	01-05 Mar	08-12 March	15-19 March	22-26 March	29-30 March	05-09 April					
Grade Completed	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%					
Contribution Coverage (Part Exam)	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%					
Contribution Coverage (Full Exam)	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%					
Minimum number of internal activities	2	2	2	2	2	2	2	2	2	2	2					
CLASS FORM	RECONCILIATION				FIXED ASSETS				FINANCIAL ACCOUNTING OF PARTNERSHIPS (ADJUSTMENTS, LIABILITIES, ACCOUNTING EQUATION, FINAL ACCOUNTS)							
CORE CONCEPTS, SKILLS AND VALUES	- Reconcile bank statements with cash journals in order to prepare bank reconciliation statements. Entries on bank statements not in journals. - Identified errors, direct transfers (DFT) used (misstatement), errors (changes, interest received on paid, correction of errors or omissions, Entries in journals not in statements) - Outstanding cheques and DFTs Adjust with ethical and external control issues relating to bank reconciliation Apply (CAAR)				- Provide individual creditors' monthly statements with accounts in the creditor's ledger of a business. Identify differences and identify Possible differences include: Outstanding invoices or credit notes, outstanding payments, discounts not recorded, correction of errors/misstatements, errors and other control issues. - Identify for creditors reconciliation Apply (CAAR)				- Understand the need for a long-lived asset register and how it is compiled - Record the acquisition of long-lived assets - Calculate and record depreciation (on cost price (straight-line method) and/or declining balance method) - Understand how long-lived assets are recorded when they are fully depreciated - Record the disposal of long-lived assets, trade-in, disposal, impaired (recovered) as the depreciation expense of a business year				- Understand and record accounting concepts related to partnerships, i.e. partnerships, capital accounts, current accounts, interest on capital, interest on partners' loans, interest on partners' drawings/partnership of profits or losses - Define and explain P/B, and D/B principles (dividend rule, partner's liability rule, partner's rule, partner's rule, partner's rule) - Understand and record accounting concepts: Dividends, Partners			

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