



2025

ACCOUNTING

ANNUAL TEACHING PLAN

GRADE 11

ACCOUNTING GRADE 11 (TERM 1)											
TERM 1 10 DAYS	WEEK 1 3 days 10-12 January	WEEK 2 3 days 13-15 January	WEEK 3 3 days 16-18 Jan	WEEK 4 3 days 19-21 Feb	WEEK 5 3 days 22-24 Feb	WEEK 6 3 days 25-27 Feb	WEEK 7 3 days 28-29 Feb	WEEK 8 3 days 1-3 Mar	WEEK 9 3 days 10-12 March	WEEK 10 3 days 13-15 March	WEEK 11 3 days 16-18 March
Units Completed											
Contribution Coverage Per Term	40%	30%	30%	40%	50%	40%	50%	50%	50%		
Contribution Coverage Per Day	13%	10%	10%	13%	17%	13%	17%	17%	17%		
Minimum number of internal activities	1	1	1	1	1	1	1	1	1		
CAPS TOPIC	RECONCILIATION			FIXED ASSETS				FINANCIAL ACCOUNTING OF PARTNERSHIPS: ADJUSTMENTS, LEDGERS, ACCOUNTING EQUATION, FINAL ACCOUNTS		CONTROL TEST	
CORE CONCEPTS, SKILLS AND VALUES	DEBIT - Reconcile bank statements with cash journals in order to prepare bank reconciliation statements. (Entrance to bank statement not in journals) - Identified errors: direct transfers (SFTs used appropriately), bank charges, interest received on paid, correction of errors or omissions. (Entrance to journals not in statement) - Outstanding deposits and SFTs integrate official and internal control accounts resulting in bank reconciliation. Apply GAAP.			CREDITORS - Reconcile individual creditors' monthly statements with accounts in the creditor's ledger of a business. Identify differences and rectify. Possible differences include: Outstanding invoices on credit notes, outstanding payments, discounts not received, correction of errors/omissions, straight-entries and internal control issues. - Outstanding deposits and SFTs integrate official and internal control accounts resulting in bank reconciliation. Apply GAAP.				- Understand the need for a tangible fixed asset register and how it is compiled. - Record the acquisition of tangible fixed assets. - Calculate and record depreciation (on-cost price (straight-line method) and/or diminishing balance method). - Understand how tangible fixed assets are recorded when they are fully depreciated. - Record the disposal of fixed assets (cash, credit, trade-in, (disposal), through the journal) at the beginning/end of a financial year.		- Define and explain accounting concepts unique to partnerships (i.e. partnership, capital accounts, current accounts, interest on capital, income to partners, bonus to partners, partnership distribution of profits or losses). - Define and explain PIES and SFT principles (financial cost, production, replacement, business profit rule, joint concern, matching). - Accounting cycle relating to partnerships: Documents, journals, ledgers, trial balance, final accounts. - Analyse transactions in terms of the accounting equation. - Prepare final accounts of a partnership taking into account partnership adjustments. - Prepare the following Trading and Profit/Loss Statement, Balance Sheet, Depreciation for cost and diminishing balance, and debit, credit, and debit account (cost, profit and loss, correction of errors/omissions, credit entries and corrections relating to salaries/wages, accrued income, income received in advance (prepaid), prepaid expenses, accrued expenses (payable). - Prepare final accounts: Trading account, profit and loss account, depreciation account. - Reversal of certain year-end adjustments at beginning of next financial period (i.e. accruals income received in advance and prepayments, straight entries and internal control entries, corrections, (disposal), through the journal).	
REQUIREMENTS	Grade 10 content on: Cash transactions and cash journals & posting to the bank account.			Grade 10 content on: Creditors, with regard to C.I., C.A.C. posting to creditors control and creditors ledger. Reconciliation of creditors control accounts with files.				Grade 10 content on: the accounting of fixed assets (purchase) and depreciation.		Grade 10 content on: the accounting of partnerships as a form of ownership OR 10 content on accounting cycle, year-end adjustments and final accounts.	

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The ^AOxford Handbook of Assessment Policy and Practice in Music Education, Volume 2 Timothy Brophy, 2019-01-02 In this two volume Handbook contributors from across the globe provide expert perspectives on the assessment measurement and evaluation of student learning in music

City Planning in India, 1947-2017 Ashok Kumar, Sanjeev Vidyarthi, Poonam Prakash, 2020-07-07 This book is a comprehensive history of city planning in post independence India It explores how the nature and orientation of city planning have evolved in India s changing sociopolitical context over the past hundred or so years The book situates India s experience within a historical framework in order to illustrate continuities and disjunctions between the pre and post independent Indian laws policies and programs for city planning and development It focuses on the development scope and significance of professional planning work in the midst of rapid economic transition migration social disparity and environmental degradation The volume also highlights the need for inclusive planning processes that can provide clean air water and community spaces to large diverse and fast growing communities Detailed and insightful this volume will be of interest to researchers and students of public administration civil engineering architecture geography economics and sociology It will also be useful for policy makers and professionals working in the areas of town and country planning

The National Union Catalog, Pre-1956 Imprints Library of Congress, American Library Association. Committee on Resources of American Libraries. National Union Catalog Subcommittee, 1972

This book delves into Accounting Grade 11 June Exemplar 2014. Accounting Grade 11 June Exemplar 2014 is a vital topic that needs to be grasped by everyone, from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Accounting Grade 11 June Exemplar 2014, encompassing both the fundamentals and more intricate discussions.

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