Week (2 hours per week)	Topic	Content
Week 1	Revision	Revise the work covered in the first term; give learners an overview of what will be taught during the second term
Weeks 2 – 3	Financial literacy: Accounting concepts	Capital; assets; liability; income; expenses; profit; losses; budgets; savings; banking; financial records; transactions
Weeks	Financial literacy: Income and expenses	Personal income; personal expenses; types of personal income; personal statement of net worth; types of income that businesses receive; types of expenses that businesses have; savings and investments in businesses
Weeks 7 – 8	Financial literacy: Budgets	Definition of a budget; income; expenditure; a personal budget; business budget
Weeks 9 – 10	Mid-year examination	Mid-year examination must be based on the work covered in terms 1 and 2

# **Accounting Caps Grade Exam Paper**

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