

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	05-09 Feb	12-16 Feb	19-23 Feb	27-01 Mar	03-07 Mar	10-14 Mar	17-21 Mar	24-28 Mar	31-04 March					
Grade Completed	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%					
Contribution Coverage (Per Term)	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%					
Contribution Coverage (Per Year)	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					
LEARNING OBJECTIVES	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 and in journals. - Identified errors, direct transfers (DFT) used (misstatements), errors (changes, errors) recorded on paid, correction of errors or omissions. Entries in journals and on 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 other depreciation methods). - Understand how long-lived assets are recorded when they are fully depreciated. - Record the disposal of long-lived assets, trade-in, disposal, insurance (revenue) or the depreciation of a business asset.				- 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, provisions (dividend, profit, reserve, partnership rules, partnership, partnership). - Accounting words, relevant to partnerships: (Drawings, deposits, interest, bank balances, final accounts). - Accounting words, relevant to partnerships: (Drawings, deposits, interest, bank balances, final accounts). - Prepare final accounts of a partnership taking into account all adjustments. - Record the following: Trading, share distributions, partnership share on basis, depreciation (on cost and on straight-line method), partnership rules, interest on capital, interest on partners' drawings, partnership of profits or losses, partnership of losses, partnership of interest on capital			

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L Cohen



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