

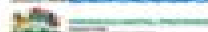


2025

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%	30%	30%	30%	30%	40%		
Contribution Coverage Per Unit	8%	6%	6%	12%	10%	10%	11%	10%	10%		
Minimum number of internal assessments	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. (Entries in bank statement not in journals) - Deposited cheques, direct transfers (SFTs) used appropriately, bank charges, interest received on paid, correction of errors or omissions. (Entries in 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 or credit notes, outstanding payments, discounts not recorded, correction of errors/omissions, straight-entries and internal control issues. - Outstanding cheques and SFTs integrate official and internal control accounts resulting in creditors reconciliation Apply GAAP				FINANCIAL ACCOUNTING OF PARTNERSHIPS - 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 PFD and SFT principles (financial cost, production, replacement, business profit rules, joint venture, 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 - Explain the following: Trading stock, depreciation, bad debts, allowance for bad debts, depreciation for cost and accounting historical, bad debts, bad debts recovered (good and bad debts), correction of errors/omissions, bank charges and commissions relating to salaries/wages, accrued income, income received in advance (interest), prepaid expenses, accrued expenses (salaries) - Explain and explain adjustments: Provision for bad debts, bank overdrafts - Explain and explain adjustments: Partnership agreement, balance in favour to partners, interest on capital, sharing of profits - 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, depreciation and bad debts, current account credits to partners) Apply GAAP			
	REQUIREMENTS Grade 10 content on: Cash transactions and cash journals & posting to the bank account			REQUIREMENTS 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				REQUIREMENTS Grade 10 content on: The accounting of fixed assets (partnership) and depreciation calculations		REQUIREMENTS Grade 10 content on: Partnerships as a form of ownership OR 10 content on accounting cycle, year-end adjustments and final accounts	

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Table of Contents Kzn Accounting Memorandum Grade 11

1. Understanding the eBook Kzn Accounting Memorandum Grade 11
 - The Rise of Digital Reading Kzn Accounting Memorandum Grade 11
 - Advantages of eBooks Over Traditional Books
2. Identifying Kzn Accounting Memorandum Grade 11
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Kzn Accounting Memorandum Grade 11
 - User-Friendly Interface
4. Exploring eBook Recommendations from Kzn Accounting Memorandum Grade 11
 - Personalized Recommendations
 - Kzn Accounting Memorandum Grade 11 User Reviews and Ratings
 - Kzn Accounting Memorandum Grade 11 and Bestseller Lists

5. Accessing Kzn Accounting Memorandum Grade 11 Free and Paid eBooks
 - Kzn Accounting Memorandum Grade 11 Public Domain eBooks
 - Kzn Accounting Memorandum Grade 11 eBook Subscription Services
 - Kzn Accounting Memorandum Grade 11 Budget-Friendly Options
6. Navigating Kzn Accounting Memorandum Grade 11 eBook Formats
 - ePub, PDF, MOBI, and More
 - Kzn Accounting Memorandum Grade 11 Compatibility with Devices
 - Kzn Accounting Memorandum Grade 11 Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Kzn Accounting Memorandum Grade 11
 - Highlighting and Note-Taking Kzn Accounting Memorandum Grade 11
 - Interactive Elements Kzn Accounting Memorandum Grade 11
8. Staying Engaged with Kzn Accounting Memorandum Grade 11
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Kzn Accounting Memorandum Grade 11
9. Balancing eBooks and Physical Books Kzn Accounting Memorandum Grade 11
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Kzn Accounting Memorandum Grade 11
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Kzn Accounting Memorandum Grade 11
 - Setting Reading Goals Kzn Accounting Memorandum Grade 11
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Kzn Accounting Memorandum Grade 11
 - Fact-Checking eBook Content of Kzn Accounting Memorandum Grade 11
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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