

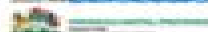


2025

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 20-24 January	WEEK 3 3 days 27-31 Jan	WEEK 4 3 days 03-07 Feb	WEEK 5 3 days 10-14 Feb	WEEK 6 3 days 17-21 Feb	WEEK 7 3 days 23-28 Feb	WEEK 8 3 days 01-05 Mar	WEEK 9 3 days 10-14 March	WEEK 10 4 days 17-20 March	WEEK 11 3 days 24-28 March				
Days Completed															
Contribution Towards Pay Term	40%	30%	30%	40%	50%	40%	50%	50%	50%						
Contribution Towards Fee Term	0%	0%	0%	10%	10%	10%	20%	20%	20%						
Minimum number of internal assessments	0	0	0	0	0	0	0	0	0						
CAPS TOPIC	RECONCILIATION				FIXED ASSETS			FINANCIAL ACCOUNTING OF PARTNERSHIPS ADJUSTMENTS, LEDGERS, ACCOUNTING EQUATION, FINAL ACCOUNTS			CONTROL TEST				
CORE CONCEPTS, SKILLS AND VALUES	DEBIT <ul style="list-style-type: none">Reconcile bank statements with cash journals in order to prepare bank reconciliation statements. (Entries on 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 on statement)Outstanding deposits and SFTs integrate official and internal control accounts resulting in bank reconciliation Apply GAAP				CREDITORS <ul style="list-style-type: none">Reconcile individual creditors' monthly statements with accounts in the creditor's ledger of a business. Identify differences and rectify. Possible differences include:<ul style="list-style-type: none">Outstanding invoices on credit notesoutstanding payments, discounts not received, correction of errors/omissions, straight entries and internal control issuesOutstanding cheques and SFTs integrate official and internal control accounts resulting in creditors reconciliation Apply GAAP				<ul style="list-style-type: none">Understand the need for a tangible fixed asset register and how it is compiledRecord the acquisition of tangible fixed assetsCalculate 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 depreciatedRecord the disposal of fixed assets (cash, trade-in, donation, through the owner) at the beginning/end of a financial year			<ul style="list-style-type: none">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 rules, joint concerns, matching)Accounting cycle relating to partnerships: Documents, journals, ledgers, trial balance, final accountsAnalyse transactions in terms of the accounting equationPrepare final accounts of a partnership taking into account partnership adjustmentsExplain the following: Trading stock, depreciation, partnership shares or funds, depreciation for cost and diminishing balance, 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)Prepare final adjustments: Provision for bad debts, bank overdraftsExplain items related to partnership agreements: Balance in favour to partners, interest on capital, sharing of profitsPrepare final accounts: Trading account, profit and loss account, depreciation accountReversal of certain year-end adjustments at beginning of year financial period (i.e. accruals, income received in advance and prepayments, depreciation on fixed and intangible assets, interest on capital, interest on loan)			
	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 fees				Grade 10 transactions for the accounting of fixed assets (purchase) and depreciation			Any basic background knowledge on partnerships as a form of ownership for 10 content on accounting cycle, year-end adjustments and final accounts			
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 fees				Grade 10 transactions for the accounting of fixed assets (purchase) and depreciation			Any basic background knowledge on partnerships as a form of ownership for 10 content on accounting cycle, year-end adjustments and final accounts			

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L Darling-Hammond



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Negative Monetary Policy Rates and Portfolio Rebalancing: Evidence from Credit Register Data Margherita Bottero, Ms. Camelia Minoiu, José-Luis Peydro, Andrea Polo, Mr. Andrea F. Presbitero, Enrico Sette, 2019-02-28 We study negative interest rate policy (NIRP) exploiting ECB's NIRP introduction and administrative data from Italy severely hit by the Eurozone crisis. NIRP has expansionary effects on credit supply and hence the real economy through a portfolio rebalancing channel. NIRP affects banks with higher ex ante net short term interbank positions or more broadly more liquid balance sheets not with higher retail deposits. NIRP affected banks rebalance their portfolios from liquid assets to credit especially to riskier and smaller firms and cut loan rates inducing sizable real effects. By shifting the entire yield curve downwards NIRP differs from rate cuts just above the ZLB.

Advanced Accountancy Volume-II, 11th Edition Maheshwari S.N. & Maheshwari S.K., Over the years Advanced Accountancy has emerged as the definitive and comprehensive textbook on accountancy as it completely meets the requirements of students preparing for BCom, MCom, MBA, BBA and professional examinations conducted by different institutions such as the Institute of Chartered Accountants of India, the Indian Institute of Bankers, the Institute of Company Secretaries of India and the Institute of Cost Accountants of India.

Minerals Yearbook Geological Survey, Interior Department, Mines Bureau, 2019-02-15 This volume covering metals and minerals contains chapters on approximately 90 commodities. In addition, this volume has chapters on mining and quarrying trends and on statistical surveying methods used by Minerals Information plus a statistical summary.

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Stigma and the Shaping of the Pornography Industry Georgina Voss, 2015-05-15 The idea of pornography is often employed to invoke titillation, anger, and disgust. *Stigma and the Shaping of the Pornography Industry* explores the effects that this stigmatized identity has on the pornography industry itself. From the video era to the emergence of the internet to trade shows, white collar workers, technological innovation, and industry-wide characteristics, this book looks beyond content production to explore how stigma has shaped the structures, practices, norms, and boundaries of the wider sector. By drawing on concepts such as dirty work, core stigmatized industries, and outlaw innovation, this book offers rich insights into the ways in which stigma is socially constructed and managed and the deep structural effects that it has on the industry.

The Statesman's Yearbook 2023 Palgrave Macmillan, 2023-01-04 Now in its 159th edition, *The Statesman's Yearbook* continues to be the reference work of choice for accurate and reliable information on every country in the world. Covering political, economic, social, and cultural aspects, the Yearbook is also available online for subscribing institutions.

Corporate Governance and the Nuclear Industry Barry Pemberton, 2015-09-16 *Corporate Governance and the Nuclear Industry* explores the UK nuclear legacy governance issues.

associated with the decommissioning of a range of early generation civil nuclear facilities This book traces how we got here and the risks that have been taken whilst presenting new research and thinking that is required to manage our nuclear Legacy The book addresses a new analytical approach using notions of governance to review key historic events This approach analyses these events using concepts of stakeholder control accountability and regulation Using these concepts and undertaking a more detailed analysis of the Legacy s current governance arrangements the conventional public sector based solutions that attempt to harness private sector expertise this book will contrast these with government responses to determine the degree of control over the Legacy and any possible control issues Corporate Governance and the Nuclear Industry concludes that we need to recognise the legacy s problems as exceptional rather than prosaic and suggests that this requires exceptional governance solutions rather than the current form that is clearly failing

The Stationery Office Annual Catalogue Stationery Office (Great Britain),2014 **"Code of Massachusetts regulations, 2014"** ,2014 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020 Municipal Journal, Public Works Engineer and Contractors' Guide ,1965 **Drum** ,2009-04 **The Northwestern Miller** ,1897 Engineering and Mining Journal ,1881 *Municipal Journal, Public Works Engineer Contractor's Guide* ,1965-07 **Farmers' Review** ,1886 *Minutes and Votes and Proceedings of the Parliament, with Papers Presented to Both Houses* Western Australia. Parliament,1958 **State of North Carolina Administrative Code** ,2016 British Business ,1986 **Colorado Comprehensive Annual Financial Report for the Year Ended June 30** Colorado. State Controller's Office,2016 *New Agenda* ,2005

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