



ACCOUNTING (LESSON PLANNING) GRADE 10 – 2 WEEKS

SUBJECT and GRADE	Accounting Grade 10
TERM 3	Week 8 & 9 (ATP: Year-end Accounting procedures; Pre- and Post Adjustment; Trial balance; Final Accounts)
TOPIC	Depreciation
LESSON OBJECTIVES	<p>At the end of this lesson learners should be able to do:</p> <ul style="list-style-type: none">• Calculate depreciation using the:• Straight line / Fixed instalment / Cost price method and Diminishing balance method / Carrying value method• Rate of depreciation• Additions during the year• Asset register• Fixed assets in Financial Statements• Definitions, basic concepts, accounting cycle, accounting equation

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Roman Wölfel

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