

ACCOUNTING (LESSON PLANNING) GRADE 10 – 2 WEEKS

SUBJECT and GRADE	Accounting Grade 10
TERM 2	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 Installment / 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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