**ACCOUNTING - GRADE 10 - 2021**

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| **TOPIC** | **ASSESSMENT STANDARDS** | **PORTFOLIO ASSESSMENT TASKS** |
| **PHASE 1 (15 February 2021 – 23 April 2021)** | | |
| **Informal & indigenous systems**  **(2 Lessons Max)** | Accounting equation | **Task 1**: Research & Presentation  Concepts of informal Sole Trader – entrepreneur (Power Point)  Due Date: 1 Mar    **Task 2A:** Control Test  (Cash Jnrs & Posting)  5 – 19 Mar  **Task 2B:** Control Test  (Credit Jnrs & Posting)  12 – 23 Apr |
| Comparing systems |
| Inventory system |
| Business ethics |
| **Recording information** | Concepts |
| Accounting equation |
| Bookkeeping entries (Jnr’s & Ledgers) |
| Perpetual inventory system |
| Business ethics |
| Internal Controls (Incl Recon of Debtors & Creditors) |
| **PHASE 2 (3 May 2021 – 9 July 2021)** | | |
| **Bookkeeping Project** | Preparation and recording of transactions into journals to be done in classroom (**5 days**) and marked in stages. Ledgers & theory to be completed at home. | **Task 3:** Project  Recording information from source documents to TB  Due date: 28 May  **Task 4A:** Control Test  (Ledgers / Control / Recon / S&W)  7 – 11 June  **Task 4B:** Control Test  (Yr-End Proc/ Adjs & Final Ac’s)  28 June – 9 July |
| **Salaries &**  **Wages** | Concepts & terminology re Wages & Salaries |
| Salaries & Wages (Journals & Ledgers) |
| Accounting equation |
| Business ethics |
| Internal control |
| **Reporting information** | Concepts |
| Year-end procedure & all Adjustments |
| Accounting equation |
| **PHASE 3 (26 July 2021 – 12 November 2021)** | | |
| **Reporting information** | Financial statements | **Task 5A:** Control Test  (Adjustments)  16 – 20 Aug  **Task 5B:** Control Test  (Financial Statements & Ratios)  20 – 23 Sept  **Task 6:** Case Study:  (Financial Statements)  20 – 23 Sept  **Task 7:** October Exam  25 Oct – 12 Nov |
| Ratio analysis & interpretation |
| Business ethics |
| Internal control |
| **VAT** | Concepts & terminology |
| Business ethics |
| **Managerial Accounting** | Managerial vs Financial Accounting |
| Cost concepts & Basic calculations |
| Cash Budget concepts |
| Business ethics |
| **Revision** | General revision for year-end examination |

Phase 1 of 2022 will start after examinations – Grade 11 Asset Disposal and internal control