**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 & PresentationConcepts 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:** ProjectRecording information from source documents to TBDue 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 Exam25 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