

## ACCOUNTING – GRADE 11 – 2025

TOPIC	ASSESSMENT STANDARDS	PORTFOLIO ASSESSMENT TASKS
<b>PHASE 1 (11 November 2024 – 07 March 2025)</b>		
<b>Asset Disposal</b>	Journals, Ledgers, Fixed Assets Note & Register, Internal Audit	<b>Task 1:</b> Written Report: Control of Fixed Assets 27 – 31 Jan
<b>Bank Reconciliation</b>	Updating Cash Journals and preparing Reconciliation, Business Ethics, Internal control of cash	
<b>Debtors / Creditors Reconciliations</b>	Preparing of Reconciliation statement, Business ethics and internal control of creditors / debtors	
<b>Partnerships</b>	Unique concepts relating to Partnerships	<b>Task 2A:</b> Control Test: Recons & Asset Disposal (30 Mins) 10 – 14 Feb
	Accounting equation	
	Bookkeeping entries & ledger accounts	
	Business ethics	<b>Task 2B:</b> Control Test: Partnership Yr-End (60 Mins) 26 Feb – 11 Mar
	Internal audit	
	Introduction to Financial Statements (Partnership)	
<b>PHASE 2 (10 March 2025 – 13 June 2025)</b>		
<b>Partnerships continued</b>	Financial statements	<b>Task 3:</b> Project: Partnerships 22 – 25 Apr
	Ratio analysis & interpretation	
	Business ethics	
	Internal Control	<b>Task 4:</b> Mid-Year Exams: 26 May – 13 June (2 Papers X 2 hrs X 150 marks)
<b>Managerial accounting</b>	Manufacturing Concepts & Ledger Accounts	
	Business ethics (Labour, Manuf Process, Environmental)	
<b>PHASE 3 (17 June 2025 – 14 November 2025)</b>		
<b>Managerial accounting cont.</b>	Manuf: Control of Stocks, Labour Costs and Overheads	<b>Task 5A:</b> Control Test (30 Mins) 04 – 08 Aug
<b>Managerial accounting</b>	Preparing Cash Budgets with Debtors & Creditors Schedules	
	Monthly Income Forecast Vs Cash Budget	<b>Task 5B:</b> Control Test (60 Mins) 03 – 16 Sept
	Control of expenditure: Actual Vs Budgeted figures	
	Business ethics	
<b>Inventory Systems</b>	Periodic Vs Perpetual Inventory Systems	<b>Task 6:</b> Case Study: Budgeting Concepts 11 – 15 Aug
	Calculation of Cost of Sales & Ratio Analysis	
	Internal Audit & Business Ethics	
<b>VAT</b>	VAT concepts & terminology	<b>Task 7:</b> Year-End Exams 27 Oct – 14 Nov (2 Papers X 2 hrs X 150 marks)
	VAT calculations	
	Business ethics (Tax evasion vs avoidance)	
<b>Revision</b>	General Revision for year-end examinations	

Phase 1 of 2026 starts after Examinations: Gr12 - Stock valuation & Introduction to Companies