

The full teaching guideline for Accounting Grades 10 - 12 are:

Terms	Grade 10	Grade 11	Grade 12
Term 1	<p>Indigenous bookkeeping</p> <p>Ethics (introduction)</p> <p>GAAP principles</p> <p>Internal control (introduction)</p> <p>Bookkeeping of a sole trader: recording of cash transactions (CRJ, CPJ, PCJ); General Ledger, Trial Balance, Accounting Equation</p> <p>Bookkeeping of sole trader: recording of credit: transactions (DJ, DAJ, CJ, CAJ, GJ); Ledgers, Debtors and Creditors lists, Trial Balance, Accounting Equation</p> <p>Bookkeeping of sole trader: recording of cash and credit transactions (combined)</p>	<p>Reconciliations</p> <p>Fixed assets</p> <p>Partnerships: adjustments, General Ledger, Accounting Equation, final accounts, financial statements</p>	<p>Companies: unique transactions</p> <p>Companies – final accounts, financial statements and notes (Income Statement, Balance Sheet, Cash Flow Statement)</p> <p>Companies – analysis and interpretation</p> <p>Companies – analysis of published financial statements and audit reports</p>
Term 2	<p>VAT</p> <p>Salaries and wages</p> <p>Final Accounts – sole trader: year-end adjustments, General Ledger including Final Accounts Section, Trial Balances</p> <p>Revision</p> <p>Mid-year exams</p>	<p>Partnerships: analysis and interpretation</p> <p>Clubs: concepts, Ledger, Statements of Receipts and Payments</p> <p>Mid-year exams</p>	<p>Ethics</p> <p>Fixed assets</p> <p>Close corporations</p> <p>Internal control</p> <p>Inventory systems</p> <p>Reconciliations</p> <p>Value-added Tax (VAT)</p> <p>Mid-year exams</p>
Term 3	<p>Financial statements – sole trader</p> <p>Adjustments, closing transfers, General Ledger, Income Statement, Balance Sheet, Notes to financial statements</p> <p>Analysis and interpretation of financial statements and notes</p>	<p>Cost accounting: calculations, General Ledger</p> <p>Budgeting: Projected Income Statement, Debtors Collection, Creditors Collection</p> <p>Cash Budget</p> <p>Inventory systems</p>	<p>Cost accounting: Production Cost Statement with notes</p> <p>Trading and Profit and Loss Statement, unit costs, break-even</p> <p>Budgeting</p>
Term 4	<p>Cost accounting: manufacturing concepts</p> <p>Budgeting</p> <p>Revision</p> <p>EXAMS</p>	<p>VAT</p> <p>Revision</p> <p>EXAMS</p>	<p>Revision</p> <p>EXAMS</p>