

**NWSS Assessment Programme**  
**ACCOUNTING – Grade 10 – 2014**

| TOPIC  | CONTENT  | PORTFOLIO ASSESSMENT TASK   |
|--|--|---|
| <b>PHASE 1 (15 January 2014 – 28 March 2014) (± 9 weeks of teaching)</b> |  |   |
| <b>Informal &amp; indigenous systems</b><br><b>2 weeks</b>               | Accounting equation<br>Comparing systems<br>Inventory system<br>Business ethics                          | <p>☞ <b>Task 1: Research &amp; Presentation: (30%)</b><br/>Concepts of informal &amp; formal sole Trader - entrepreneurs.</p> <p>☞ <b>Task 2: Control Test: (60%)</b></p> |
|  | <b>Managerial accounting</b><br>Managerial vs financial accounting<br>Cost concepts & basic calculations |   |
|  | Perpetual inventory system   | ☞ <b>Daily Learner Involvement – Continuous</b>   |
| <b>3 weeks</b>   | Cash Budget concepts   | <b>(24 Mar – 28 March)</b>  |
| <b>Recording information</b>   | Concepts<br>Accounting equation<br>Bookkeeping entries(Jnr's & Ledgers)                                  | <p>managerial Accounting Concepts &amp; Overview of the Bookkeeping process.</p> <p style="text-align: right;"><b>assessment.(10%)</b></p>                                |
|  | <b>4 weeks</b><br>Business ethics<br>Internal Controls   |   |
| <b>PHASE 2 (7 April 2014 – 27 June 2014) (± 10 weeks of teaching)</b>    |  |   |
| <b>Recording information</b><br><br><b>6 weeks</b>                       | Concepts<br>Accounting equation<br>Bookkeeping entries(Jnr's & Ledgers)<br>Perpetual inventory system    | <p>☞ <b>Task 3: Project (30%)</b><br/>Recording information from source docs to TB.</p> <p>☞ <b>Task 4: June exam: (60%) (17 – 27 June)</b></p>                           |
|  | Business ethics<br>Internal Controls<br>Concepts & terminology re Wages & Salaries                       |   |
| <b>Salaries &amp; ± 2 periods</b>  | Salaries & Wages (Journals & Ledgers)<br>Accounting equation<br>Business ethics                          | <p>On all content covered to date</p> <p>☞ <b>Daily Learner Involvement - Continuous assessment.(10%)</b></p>   |
|  | <b>Wages</b><br>Internal control   |   |
| <b>3 weeks</b>   |  |   |
| <b>Year-end procedure</b><br><b>1 week</b>                               | Concepts   |   |
|  | Year-end procedure & Adjustments   |   |

**\*Approximate due dates have been provided for submission of all assessment tasks. It may be necessary to revise some of these dates according to the DBE requirements as per instructions that will be received at the annual accounting workshop during the 1<sup>st</sup> term of 2014.**