



education

Department of Education
REPUBLIC OF SOUTH AFRICA

NATIONAL CURRICULUM STATEMENT GRADES 10-12

**SUBJECT:
ACCOUNTING**

**TEACHER TRAINING MANUAL
2006**

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PROGRAMME

PERIOD: Monday to Friday

DURATION: 36-38 hours

5-DAY PROGRAMME FOR TEACHERS-

SESSION	ACTIVITY	TIME	Day
1. Introducing the National Curriculum Statement (NCS) and the National Senior Certificate (NSC)	Introduction of training participants	5 min	Monday
	Overview of the week of training / documents provided and house rules	15 min	
	Introduction to the NCS and NSC	2 hrs	
	Requirements for higher education study	1 hr 10 min	
2. Introducing the Subject Statement	Introduction: Subject Content and Approach	2 hrs	Tuesday
	Managing resources Ethics & Internal Audit and Control	4 hrs	
	Inventory Methods	2 hrs	
	Published Financial Statements of Companies	2 hrs	
	Value-Added Tax	2 hrs	
	Computerised Accounting	1 hrs	
	Managerial Accounting Manufacturing & Costing	3 hrs	Wednesday
	Projects in each grade	2 hrs	
	Integration across the Learning Outcomes	1 hr	
	Conclusion / Wrap-up	1 hr	
3. Planning for teaching subjects in the NCS	The Planning Cycle	30 min	Thursday
	The Grade 11 Work Schedule	1 hrs	
	Critique of the Grade 11 Work Schedule	2 hrs	
	Development of the first Lesson Plan for Grade 11	5 hrs	
4. Annual assessment plan	Introduction	10 min	Friday
	Annual assessment plan	1 hr 50 min	
	Steps in setting an Accounting examination paper	2 hrs	
	Development of a Grade 12 assessment task	3 min	
	Conclusion / Wrap-up	10 min	

SESSION 1 –

Introducing the National Curriculum Statement (NCS) and the National Senior Certificate (NSC) (3-4 hours)

ACTIVITY 1: Introduction of training participants

FORM OF ACTIVITY: Introductions

ACTIVITY 2: Overview of the week of training / documents provided

FORM OF ACTIVITY: Presentation

RESOURCES: The 5-day training programme (PowerPoint)
A hard copy of each document referred to-

- National Senior Certificate Policy
- Subject Statement
- Subject Assessment Guidelines
- Learning Programme Guidelines
- National Protocol on Assessment
- Higher Education admission requirements

CONTENT:

- Training programme for the week and house rules
- Documents making up the National Curriculum Statement policy and documents supporting the National Curriculum Statement policy – purpose and status of each

ACTIVITY 3: Introduction to the NCS and NSC

Part 1: 20 Questions

FORM OF ACTIVITY: Test and discussion

RESOURCES: PowerPoint Presentation, Laptop, Data Projector

CONTENT:

- 20 questions focusing on the NCS and NSC

INSTRUCTIONS:

- Allow the participants to record their responses to each question as individuals
- Discuss the answers with the group as a whole, inviting participants to offer answers before discussing them. (Worksheet 1.1)

Part 2: NCS and NSC

FORM OF ACTIVITY: Presentation and discussion

RESOURCES: PowerPoint Presentation, Laptop, Data Projector, a hard copy of each document referred to in the presentation-

- National Senior Certificate Policy
- Subject Statement
- Subject Assessment Guidelines
- Learning Programme Guidelines
- National Protocol on Assessment

CONTENT:

- Overview of the NCS, including principles and Critical and Developmental Outcomes
- National Senior Certificate: Requirements, structure and details

Part 3: Requirements for Higher Education study

FORM OF ACTIVITY: Open-book and presentation

RESOURCES: PowerPoint Presentation, Laptop, Data Projector, HE admission requirements

CONTENT:

- Requirements for certificate, diploma and degree programmes

INSTRUCTIONS:

Introduction

- While the Higher Education document is not part of NCS policy, it provides teachers with indicators on required learner performance in NCS subjects for entry into Higher Education
- The 3-year NSC programme is the key to Higher Education study and teachers need to be aware of the admission requirements for different programmes offered at Higher Education Institutions

Open-book activity

- Ask participants to study the HE document and identify the requirements for certificate, diploma and degree programmes (Worksheet 1.2)

Report back and discussion

- Allow one report back
- Present the requirements (see PowerPoint Presentation)
- Discuss the designated list of subjects, noting that learners already have 3 of the designated subjects in their NSC package – two languages and Mathematics or Mathematical Literacy

SESSION 2 – Introducing the Subject Statement (20 hours)

ACTIVITY 1: Introduction to ACCOUNTING (2 hours)

FORM OF ACTIVITY: Presentation and discussion

RESOURCES: PowerPoint Presentation, Laptop, Data Projector, Subject Statement, a hard copy of each supporting policy relevant to the subject (LPG & SAG), small stickers (e.g. stars), highlighting pen

CONTENT:

- Brief PowerPoint presentation on NCS principles and their implications for Accounting.
- Overview of the subject: Definition, purpose and scope of the subject – focus on the Subject Assessment Guidelines (SAG) pages 7-9 (as this is the new document which as not covered in the 2005 training).
- Point out how the Assessment Standards for ACCOUNTING give an indication of the teaching, learning and assessment approach to be used in the classroom – for example the verbs and the nouns contained in each Assessment Standard give a general indication of the skills and knowledge to be displayed by learners when engaging in an activity related to that Assessment Standard – Use Worksheet 2.1 to highlight each verb.
- Learning Outcomes for the subject – briefly refer to relationship with the Critical and Developmental Outcomes and the NCS principles – refer to page 7 of the SAG and Worksheet 2.1) and insert CO & DO references on Worksheet 2 in the circles.
- Brief overview of subject developments, i.e. new content (Report 550 to National Curriculum Statement) – attach a sticker to each area of Annexure 1 in the LPG (pages 29-37) and assure participants that these areas will be covered in a later activity. Develop a Personal Growth Plan after identifying the gaps by completing worksheet 2.1.4
- Mention of supporting policies relevant to the subject and how they support the implementation of the subject ACCOUNTING (do not engage in them) – refer to inter-relationship between NCS, LPG and SAG.
- Time allocation and placement of ACCOUNTING in the school timetable – refer to page 17 of The National Senior Certificate: A Qualification at Level 4 on the NQF document.

ACTIVITY 2: ACCOUNTING SUBJECT CONTENT AND APPROACH

Activity outcomes:

- To engage with and understand the new content reflected in the assessment standards of the Accounting subject statement.
- To appreciate opportunities for integration of assessment standards in the teaching and learning process.
- To explore diverse ways of catering for multiple intelligences in teaching the new content.

- To explore ways of covering skills and values together with the subject knowledge.

FORM OF ACTIVITY: Presentations, interactive, worksheets, reports-back, discussions

RESOURCES: PowerPoint Presentations, Laptop, Data Projector, Subject Statement, Learning Programme Guidelines, Assessment Guidelines, Worksheets

CONTENT: New content, progression, integration and approach to teaching, learning and assessment

LO3 MANAGING RESOURCES

Activity 2.1 ETHICS & INTERNAL AUDIT AND CONTROL (3 hours)

- Facilitator uses a series of small tasks to develop from GAAP principles through to accounting fraud, other cases of unethical conduct, the King Code, business codes of ethics, effect on stakeholders, the need for internal control, internal control processes, and the role of the internal auditor (Worksheet 2.2.1 to 2.2.13 in Annexure 2).
- Wrap-up and discuss each task in turn.

Activity 2.2 INVENTORY VALUATION & VALIDATION METHODS (2 hours)

- PowerPoint presentation on underlying theory of inventory methods (periodic & perpetual methods) and control methods.
- Baseline test on calculating stock values according to FIFO (Worksheet 2.3).
- Facilitator explains the weighted-average method by way of an example (Worksheet 3).
- Participants complete a similar example on their own (Worksheet 2.3).
- Summarise opportunities to integrate ethics and internal control aspects (Worksheet 3).
- Wrap-up the activity by completing a table which covers teaching, learning & assessment approaches, content (i.e. SKV), assessment standards and appropriate forms and tools of assessment (Worksheet 2.3).

LO1: FINANCIAL ACCOUNTING

Activity 2.3 PUBLISHED FINANCIAL STATEMENTS OF COMPANIES (2 hours)

Procedure:

- PowerPoint slide on progression of treatment of financial statements from Grade 10 to 12, identify the major differences between detailed and published financial statements, cover underlying theory.
- Expose participants to the full annual reports published by a public company – provide a copy to each participant – identify areas that are accessible and inaccessible to Grade 12 learners (Worksheet 2.4).
- Analyse an audit report by way of a PowerPoint slide, and consequences for auditors for negligence (Worksheet 2.4).
- Expose participants to the abbreviated versions printed in newspapers – provide a copy to each participant – identify areas that are accessible and inaccessible to Grade 12 learners (Worksheet 2.4).

- With regard to the published financial statements, participants summarise the roles played by the auditor, the directors and the shareholders (Worksheet 2.4).
- Participants critique a short assessment task for use in the classroom (Worksheet 2.4).
- Summarise opportunities to integrate ethics and internal control aspects (Worksheet 2.4).
- Wrap-up the activity by listing the teaching, learning & assessment approaches most appropriate to this section of work; and the Skills and Values that should be covered in the teaching & learning of published financial statements (Worksheet 2.4).

Activity 2.4 VALUE-ADDED TAX (2 hours):

Procedure:

- PowerPoint presentation on underlying theory of VAT.
- Baseline test on calculating VAT (Worksheet 2.5).
- Facilitator works through an example with the participants on VAT ledger accounts (Worksheet 2.5).
- Participants complete a similar example on their own, as well as a VAT return (Worksheet 2.5).
- Summarise opportunities to integrate ethics and internal control aspects (Worksheet 2.5).
- Wrap-up the activity by listing the teaching, learning & assessment approaches most appropriate to this section of work; and the Skills and Values that should be covered in the teaching & learning of published financial statements (Worksheet 2.5).

Activity 2.5 COMPUTERISED ACCOUNTING (2 hours):

Procedure:

- PowerPoint presentation on a software package appropriate for Grade 10-12 level.
- Demonstration of the software package through a data projector or using separate computers for each group.
- Refer to the project on page 20 of the SAG – possibility for use of software package.
- Summarise opportunities to integrate ethics and internal control aspects (Worksheet 2.6).
- Wrap-up the activity by listing the teaching, learning & assessment approaches most appropriate to this section of work; and the Skills and Values that should be covered in the teaching & learning of published financial statements (Worksheet 2.6).

LO2 MANAGERIAL ACCOUNTING

Activity 2.6 MANUFACTURING & COSTING (3 hours)

Procedure:

- PowerPoint slide on progression of treatment of costs from Grade 10 to 12.
- PowerPoint overview of the set-up of a ledger for a manufacturing enterprise – to introduce cost accounts and various stock accounts.
- Facilitator completes a worksheet on the ledger accounts and Production Cost Statement with the participants (Worksheet 2.7).
- Participants complete a similar example on their own (Worksheet 2.7).
- Facilitator completes a worksheet on unit costs and break-even analysis with the participants (Worksheet 7).

- Participants complete a similar example on their own (Worksheet 2.7).
- Summarise opportunities to integrate ethics and internal control aspects (Worksheet 2.7).
- Wrap-up the activity by completing a table which covers teaching, learning & assessment approaches, content (i.e. SKV), assessment standards and appropriate forms and tools of assessment (Worksheet 2.7).

ACTIVITY 3 PROJECTS IN EACH GRADE (2 hours)

Activity outcomes:

- To engage with projects suggested in each grade, to assess the coverage of critical and developmental outcomes, learning outcomes and assessment standards in those projects
- To consider ways of improving the projects
- To consider a rubric as an appropriate assessment tool
- To consider the covering of skills and values together with the subject knowledge.

FORM OF ACTIVITY: Interactive, worksheet, reports-back, discussions

RESOURCES: Laptop, Data Projector, Subject Statement, Learning Programme Guidelines, Assessment Guidelines, Worksheet

CONTENT: Projects in the Subject Assessment Guidelines

Procedure:

- Provide an overview of the projects required in each grade as per the Subject Assessment Guidelines for ACCOUNTING and their roles in ensuring the teaching, learning and assessment of the relevant outcomes (LO1, LO2 and LO3). Refer to pages 10, 14, 20 & 21 of the SAG, and Worksheet 2.8.
- Allow participants to prepare a rubric to assess a certain part of any of the three projects provided in the SAG using Worksheet 2.8.
- Group representatives present these in a plenary session.

ACTIVITY 4 INTEGRATION ACROSS THE LEARNING OUTCOMES (1 hour)

Activity outcomes:

- To recognize authentic links and possibilities for integration of learning outcomes and assessment standards in the teaching of Accounting.
- To gain an overview of the major contexts of the subject statement material.
- To consider the covering of skills and values together with the subject knowledge.

FORM OF ACTIVITY: Presentation, interactive, report back and discussion

RESOURCES: Laptop, Data Projector, Subject Statement, Learning Programme Guidelines, Subject Assessment Guidelines

CONTENT: Content, integration and approach to teaching, learning and assessment

Procedure:

- Study the content for all Learning Outcomes and look for authentic links between the content in each – i.e. which of the Assessment Standards from the different Learning Outcomes can be grouped together for teaching, learning and assessment purposes? Use Worksheet 1.2 (Grade 11) or Worksheet 1.3 (Grade 12) for this purpose as well. Certain groups can focus on Grade 11, with others on Grade 12.
- Once this has been done, participants summarise the contexts and linkages on the template provided in Worksheet 9.
- Group representatives present their opinions in a plenary session.

ACTIVITY 5 CONCLUSION / WRAP-UP (1 hour)

Activity outcomes:

- To gain an overview of the main points arising from discussions in session 2.
- To pull all points together as discussed in various discussions in this session.

FORM OF ACTIVITY: Presentation and discussion

RESOURCES: Flipchart, Subject Statement, Learning Programme Guideline, Subject Assessment Guidelines

CONTENT: Summary of discussions

Procedure:

- Facilitator recaps the main points from session 2, listing them on a flipchart:
 - Subject definition
 - Desired approach
 - New content
 - Opportunities for integration
 - Catering for multiple intelligences
- Facilitator reminds participants of the underlying principles of the curriculum and points out ways in which these principles have been accommodated in the discussions in session 2, especially:
 - High knowledge & high skills
 - Outcomes based education
 - Integration & applied competence
 - Inclusivity

SESSION 3 –

Planning for teaching subjects in the NCS (8 hours)

ACTIVITY 1: Introduction to the planning cycle (½ hour)

FORM OF ACTIVITY: Presentation and discussion

RESOURCES: PowerPoint Presentation, Laptop, Data Projector

CONTENT:

- Three stages of planning
- Purpose, role-players and duration per stage
- Issues to consider when developing a Learning Programme
- Brief overview of the key activities and development process per stage

ACTIVITY 2: Introduction to the Grade 11 Work Schedule (1 hour)

FORM OF ACTIVITY: Presentation and discussion

RESOURCES: Grade 11 Work Schedule, OHP Pens, OHP Sheets, Subject Assessment Guidelines, Learning Programme Guidelines, Subject Statement

CONTENT:

- Elements of design
- Process of design
 - o Integration: What, how and why?
 - o Sequencing: What, how and why?
 - o Pacing: What, how and why?
 - o Suggested assessment tasks: What and why? – will return to this in Session 4
 - o LTSM: What and why?

ACTIVITY 3: Critique the Grade 11 Work Schedule (1 hour)

FORM OF ACTIVITY: Interactive, report back and discussion

RESOURCES: Grade 11 Work Schedule, Subject Statement, Learning Programme Guidelines, Subject Assessment Guidelines (Worksheet 3.1)

CONTENT:

- Grade 11 Work Schedule

INSTRUCTIONS:

- Participants study the example of the Grade 11 Work Schedule provided and critique it:
 - o Does the Work Schedule cover all the Assessment Standards (i.e. content)?
 - o Integration: Are the Assessment Standards appropriately linked?
 - o Are the Assessment Standards covered in sufficient detail and depth?
 - o Pacing: Is the time allocation across the 40 weeks appropriate?
 - o Sequencing: Is the content presented in the correct order?
 - o Are relevant LTSM listed? If not, list the LTSM required.
 - o How can the Work Schedule be improved?

ACTIVITY 4: Report back (½ hour)

FORM OF ACTIVITY: Report back and discussion

RESOURCES: Subject Statement, Learning Programme Guidelines

CONTENT:

- Improved Grade 11 Work Schedule

INSTRUCTIONS:

- Allow different groups to present their improved version of the exemplar Work Schedule for Grade 11
- Engage participants in a discussion after each presentation

ACTIVITY 5: Development of a Lesson Plan for Grade 11 (5 hours)

FORM OF ACTIVITY: Presentation, interactive, report back and discussion

RESOURCES: PowerPoint Presentation, Laptop, Data Projector, Subject Statement, Learning Programme Guidelines (**Worksheet 3.2**)

CONTENT:

- Grade 11 Lesson Plan
 - o Elements of design
 - o Process of design

INTRODUCTION:

- Lesson Plan: What it is and its duration
- Pointers on deciding on the number of Lesson Plans to be written
- Elements and design of a Lesson Plan
- Teaching method: What and why
- Assessment strategy: Who, when, how and form of assessment
- Expanded opportunities: Inclusive approach to accommodate all learners

INSTRUCTIONS:

- Provide an overview of the elements and the design process of a Lesson Plan
- Engage participants in the development of the first Lesson Plan that will be presented for the first 2-5 weeks of the school year according to the Grade 11 Work Schedule critiqued in Activity 3
- Allow one group to present and then discuss their presentation

SESSION 4 – Annual assessment plan (8 hours)

ACTIVITY 1: Introduction to assessment in the NCS (¼ hour)

FORM OF ACTIVITY: Presentation and discussion

RESOURCES: PowerPoint Presentation, Laptop, Data Projector, National Protocol on Assessment

CONTENT:

- Approach to assessment: Criteria-driven
- Recording process: Record one global mark / code per task and refer to the Subject Assessment Guidelines for guidance on how to arrive at the final mark for the subject
- Reporting process: 7 codes and percentages
- Portfolios: Teacher and learner

ACTIVITY 2: Programme of Assessment for Grades 10 and 11 (¾ hour)

FORM OF ACTIVITY: Presentation and discussion

RESOURCES: PowerPoint Presentation, Laptop, Data Projector, Subject Assessment Guidelines

CONTENT:

- Programme of Assessment for Grades 10 and 11 (Section 2 of the Subject Assessment Guidelines): Number of tasks
- Nature of tasks: Forms of assessment suitable to the subject (Section 3 of the Subject Assessment Guidelines) and suitable tools
- Projects contained in SAG
- Weighting of tasks for the formal Programme of Assessment and mark allocation

ACTIVITY 3: Steps in setting an Accounting examination paper (2 hours)

FORM OF ACTIVITY: Presentation, interactive and discussion

RESOURCES: PowerPoint Presentation, Laptop, Data Projector, Subject Assessment Guidelines

CONTENT:

- Programme of Assessment for Grade 12: Tasks, topics, tools and dates

INSTRUCTIONS:

- Engage participants in the compilation of a Grade 11 annual assessment plan in which they indicate:

- o Seven tasks: 2 Tests, 2, Examinations, 3 other tasks
- o Topics for each task
- o Assessment tools for each task
- o Date and duration of each task
- Ask participants to revisit the Grade 11 Work Schedule (Session 3: Activity 3) and to align the annual assessment plan for Grade 11 with the assessment tasks listed in the Work Schedule (Use aligned Annexure 3 Worksheet 3.1)

ACTIVITY 4: Development of a Grade 12 assessment task (3 hours)

FORM OF ACTIVITY: Presentation, interactive and discussion

RESOURCES: PowerPoint Presentation, Laptop, Data Projector, Subject Assessment Guidelines

CONTENT:

- Programme of Assessment for Grade 12: Tasks, topics, tools and dates

INSTRUCTIONS:

- Participants must identify the LO's, AS's, CO's and DO's in the set question. (Annexure 4: Worksheet 4.1)
- Engage participants to analyse a pre-set grade 12 November examination 2008 question: Teachers will use the following three grids: (Worksheet 4.1)
 - o Planning grid
 - o Analysis of marks according to the LO's Topics for each task
 - o Differentiation: cognitive skills Assessment tools for each task
- Ask participants to revisit the question and suggest improvements
- Ask participants to compile assessment tasks using the following parameters:
 - Grade 12
 - 20-30 minutes
 - Interpretation of financial information
 - Ethics
 - Internal control / audit

EXAMPLES TO BE DEVELOPED BY GROUPS:

- 1: Projected Income Statement
- 2: Bank Reconciliation
- 3: Accounting equation
- 4: Note for fixed assets (including Asset Disposal)
- 5: Production Cost Statement (unit costs)