

A THREE YEAR CURRICULUM RECOVERY GUIDELINE

Mediation of the National Recovery ATP

Accounting **Grade 10 - 12**

Implementation date : January 2021



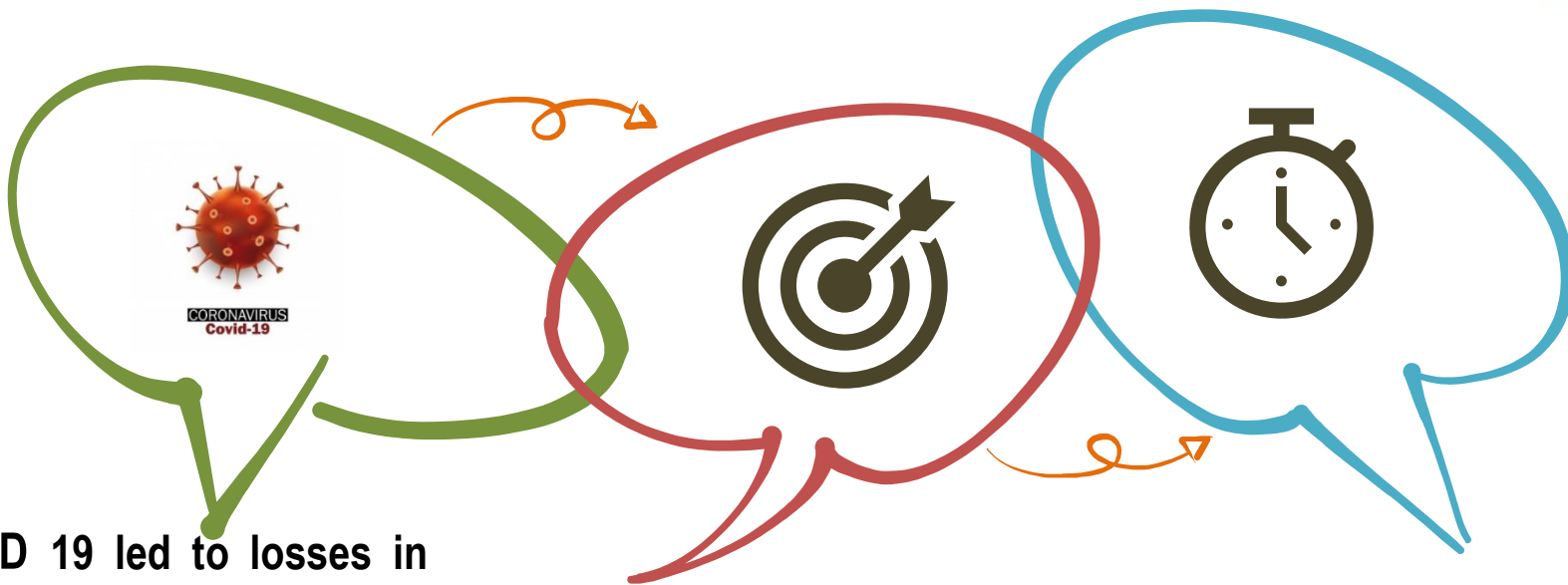
Presentation Outline

1. Purpose
2. Introduction
3. Vision and Rationale
4. Principles
5. Underpinning assumptions
6. Key Recovery Strategies
7. Amendment to the Grade 10-12 Content Map for Accounting
8. Amendments to the Annual Teaching Plan;
9. Amendments School Based Assessment (SBA)
10. Conclusion

Purpose

The Three Year Curriculum Recovery Guideline outlines the development of the three year recovery ATPs to manage learning loss over a period of three years **2021 Recovery ATPs as stipulated in Circular S11 of 2020.**

Introduction



COVID 19 led to losses in teaching and learning time due to:

- the lockdown period and **phased reopening** of schools,
- Alternating time tabling models and
- the related health and safety **protocols**.

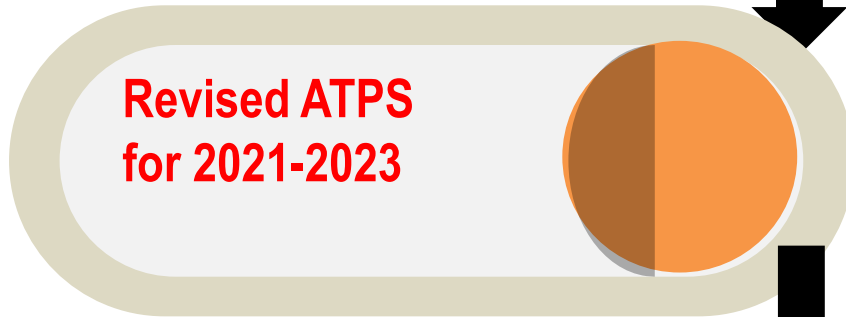
Furthermore, the revision of the school calendar **and** intermittent closure of many schools negatively **impacted** the **ability of teachers to implement the revised 2020 ATPs** as envisioned.

To mediate the impact and support teachers in managing teaching, assessment and learning within the reduced **time**, the DBE in 2020 implemented:

- **Circular S3** that outlined and **guided teachers to conduct context specific subject trimming**, in consultation with subject advisors.
- **National Assessment Circular 02** and **Circular E 11** to guide school-based assessment in phases and subjects



Vision 2024

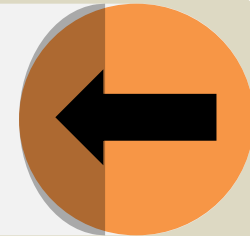


- Conceptualisation of a Curriculum Strengthening process that encompasses Competencies required for the Changing World;
- Develop Revised Modernised Curriculum Policy Statements in alignment with amended CAPS Section 4 and 2020 Assessment Circulars;
- Develop an Assessment for Learning pedagogical strategy, and
- Develop Educator Mediation Programmes.

Rationale for the Guideline

To outline the **process to develop the Three-year Recovery Plan** in managing the learning losses over a period of three years

RATIONALE FOR THIS GUIDELINE



LEARNING LOSSES

the purpose of this exercise are defined as:



Learning Outcomes (**content, skills & competencies, values & attitudes**) as stated in the revised **ATPs not achieved during the 2020 school year.**

Principles

1

Use of the **2020 Curriculum Recovery Framework** as the base document

2

Learning losses inform the **Three Year Recovery Plans for School –based Assessment**

3

Management of the learning losses and the **School Based Recovery Plans**

4

Create opportunities through adjusted ATPs to strengthen **pre-knowledge, consolidation, revision, and deeper learning**

5

Entrench **Assessment for Learning** as a **Pedagogical Approach** to address the learning losses



Principles

6

The 2021 Recovery ATPs maintains the use of current LTSM and resources already available in the system.

7

Content topics removed in 2020 were not automatically returned in the 2021 Recovery ATPs.

8

Fundamental and core topics were retained in the Recovery ATPs

9

To guide and support effective teaching and learning



Underpinning Assumptions



1

1

ASSUMPTION 1

All learners will return to school from day 1 of the 2021 academic year and norm-times as stipulated in the CAPS will be adhered to for the entire school year;

2

2

ASSUMPTION 2

Learning losses due to COVID-19 across grades and subjects will vary from school to school, class to class and even within classes.

3

3

ASSUMPTION 3

Each Teacher will have a record of learning losses and Departmental Heads and Subject Advisors will monitor progress in learning loss recovery;

Underpinning Assumptions



4

4

ASSUMPTION 4

All schools will develop & implement school-based support programmes for all grades/years with particular focus on all the exit grades/years (3, 6, 9 and 12) throughout the three-year period.

5

5

ASSUMPTION 5

All Circulars related to the 2020 ATPs including SBA to be withdrawn and revised to align to the 2021 ATPs.

6

6

ASSUMPTION 6

Schools have systems in place to manage the possibility of a second wave of the pandemic in Q1 and Q3 of the 2021

The Development of the 2021 Recovery ATPs

The Recovery ATPs are aligned to the:

- 2021 School calendar
- Abridged S4 of CAPS
- Curriculum and assessment principles as prescribed in the CAPS policy for Accounting.

Amendments to the Content Map for Grades 10-12 Accounting

Summary: Amendments to the Content Overview for the Phase

Grade 10	Grade 11	Grade 12
<p>*Trimmed * Reorganised *No amendment *Brought back</p>		
Accounting Concepts (Sole trader)	Accounting concepts (Partnerships) (Clubs)* Trimmed	Accounting concepts (Companies)
Bookkeeping & Accounting Equation (Sole trader) Cheques to be replaced by EFTs, etc.	Bookkeeping & Accounting Equation (Partnerships) (Clubs)* Trimmed	Bookkeeping & Accounting Equation (Companies)
Final Accounts (Sole trader) Closing transfers* Reversal entries* * Excluded	Final Accounts (Partnerships) (Clubs)* Trimmed	Final Accounts (Companies)



Summary: Amendments to the Content Overview for the Phase

Grade 10	Grade 11	Grade 12
*Trimmed	* Reorganised	*No amendment
*Brought back		
Financial Statements (Sole trader)	Financial Statements (Partnerships) (Clubs)** Trimmed	Financial Statements (Companies)
Salaries & Wages*	Salaries & Wages calculations in Partnership Financial statements, Manufacturing & Budgets	Salaries & Wages calculations in Company Financial statements, Manufacturing & Budgets
Value Added Tax (VAT)*	Value Added Tax (VAT)*	Value Added Tax (VAT)

Summary: Amendments to the Content Overview for the Phase

Grade 10	Grade 11	Grade 12
*Trimmed	* Reorganised	*No amendment
	*Brought back	
Basic reconciliations	Reconciliations <i>Bank reconciliations to exclude cheques</i>	Reconciliations <i>Bank reconciliations to exclude cheques</i>
Cost Accounting	Cost Accounting (Nominal accounts)* * Excluded for background only	Cost Accounting
Budgeting* (Concepts brought back)	Budgeting (<i>Projected Income Statement brought back</i>)	Budgeting



Summary: Amendments to the Content Overview for the Phase

Grade 10	Grade 11	Grade 12
Trimmed	* Reorganised	*No amendment
		*Brought back
Indigenous bookkeeping (not examined)		
Tangible / Fixed Assets	Tangible / Fixed Assets	Tangible / Fixed Assets
Inventory	Inventory Periodic system: (Recording journals & accounts)* Excluded	Inventory

Summary: Amendments to the Content Overview for the Phase

Grade 10	Grade 11	Grade 12
Trimmed	* Reorganised	*No amendment
*Brought back		
Internal control (integrated with all topics)	Internal audit and control (integrated with all topics)	Internal audit and control (integrated with all topics)
Ethics (integrated with all topics)	Ethics (integrated with all topics)	Ethics (integrated with all topics)

2021 -2023 National Recovery Teaching Plan Grade 10 - 12

2021-2023 Amendment Summary

Sub-topics were trimmed in the following topics:

- There was no further trimming of topics in Grade 10 - 12

Sub-topics were reorganised in the following topics:

- Sequencing of topics of most topics is the same as in 2020
- Gr 10 VAT moved from Term 2 to Term 4
- More weeks were allocated to some topics to allow deeper learning

The following topics or sub-topics were brought back:

- Salaries and wages (Grade 10)
- Value Added tax (Grade 10 & 11)
- Budgeting concepts and basic calculations (Grade 10)
- Projected Income Statement (Grade 11)

Gr 10 Summary:Content/Topics Amended

Content/Topics	Term	Amendment
Salaries and wages	Term 3 Week 3-4	Salaries and Wages brought back
Value Added tax	Term 4 Week 1	Concepts and basic calculations brought back
Budgeting	Term 4 Week 3	Budgeting concepts brought back

Gr 11 Summary: Content/Topics Amended

Content/Topics	Term	Amendment
Value Added tax	Term 4 Week 1	VAT calculations brought back
Budgeting	Term 4 Week 3	Preparation of the Projected Income Statement brought back

4. Amendments School Based Assessment (SBA)

Summary: Amendment to the weighting of tasks

- **SBA Weighting of tasks:** Amended to the ratio of 60:40 for Grade 10 and 11
- **SBA Weighting of tasks:** Remains the same at 25:75 for Grade 12
- **Abridged amended S4** aligned to the 2021 School Calendar

2021-2023 Revised Programme of Assessment: Grade 10 & 11

Term 1	Term 2	Term 3	Term 4 (Promotion)
Task 1 Presentation / Written Report	Task 4 <i>Project</i>	Task 5 Case Study	SBA Term 1+2+3 60%
Task 2 March Controlled Test	Task 3 June Controlled Test	Task 6 September Controlled Test	November Examination 300 40%
			100%

2021-2023 Revised Programme of Assessment

Term 1	Term 2	Term 3	Term 4 (Promotion)
Task 1 Written Report	Task 3 <i>Project</i>	Task 5 Case Study	SBA Term 1+2+3 25%
Task 2 March Controlled Test	Task 4 June Examination	Task 6 Trial Examination	November Examination 300 75%
			100%

4. Conclusion

Conclusion

SBA

- A uniform, standardised approach is used across Grade 10-12 in Accounting.
- No important aspects of the Accounting curriculum are compromised.
- The foundational principles of the National Curriculum Statement (NCS) as stated for Accounting are included.
- The Recovery ATP exposes learners to a variety of forms of assessment.
- The amended **School Based Assessment** (SBA) aligns to the content and time available.
- **Informal assessment** focuses on the principles of assessment for learning.
- Informal activities are compulsory in preparation of the formal assessment.

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