



**Province of the
EASTERN CAPE
DEPARTMENT OF EDUCATION**

**DIRECTORATE: CURRICULUM
FET PROGRAMMES**

**PROVINCIAL
SUBJECT IMPROVEMENT PLAN**

**ACCOUNTING
2013**

PROVINCIAL SUBJECT IMPROVEMENT PLAN FOR 2013

| 1. GENERAL INFORMATION | | |
|------------------------|-------------------------|--|
| 1.1 | NAME OF SUBJECT PLANNER | RANTSANE T.B |
| | DESIGNATION | DCES: BCM |
| 1.2 | CONTACT DETAILS : | |
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| 1. INTRODUCTION | | |
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| 2.1 | Purpose of the Provincial Subject Improvement Plan for Accounting | <ul style="list-style-type: none"> To enhance the quality of Grades 10-12 learner attainment in Accounting in both the public and independent schools across the 23 districts in the Eastern Cape Education Department by: <ul style="list-style-type: none"> Improving Accounting NSC results by 5% to achieve 65% Provincial pass rate in 2013 Improve the quality of passes by 2% Reduce learners who obtain level 1 by 5% |
| 2.2 | How will the Subject Improvement Plan be used? | <ul style="list-style-type: none"> It will be used by all the Accounting Subject Advisors, School Management Teams (SMTs) and relevant role players involved in planning, organising, leading and controlling curriculum activities focused on improving learner performance in Accounting. It will be used as the base for the development of the District Accounting Improvement Plan (Strategy) and the School Improvement Plans. Reference to |

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| | | <p>reports such as School Based Assessment (SBA) moderation reports, Examiner's report, Report on the National Senior Certificate Examination 2012. National Diagnostic Report on Learner Performance should also be made when developing these plans.</p> <ul style="list-style-type: none"> • It will serve as a guide to curriculum structures (subject committees at all levels) when planning for content and assessment workshops; extra-classes; SBA moderation, teaching and revision, and planning Learners Support Programmes. • It will serve as a planning and control measure to ensure that all curriculum activities are directed towards improving learner attainment and corrective measures are implemented where necessary. • It will ensure full curriculum content coverage for Grades 10-12 as per Annual Teaching Plan (ATP) for CAPS and Grade 12 Examination Guideline of 2009 for grade12 | |
| 2.3 | My vision for my subject for 2013 | To improve the attainment of Grades 10-12 Accounting learners in all the 23 districts in the Eastern Cape Department of Education in terms of quantity and quality to achieve at least 65% pass rate. | |
| 2.4 | List 6 personal achievable/do-able goals set for my subject for the current school year | <ul style="list-style-type: none"> • Establish and maintain functional Accounting Subject committees at all levels • Ensure that Accounting Improvement Plans have been developed and implemented at Provincial and district levels and that implementation take place. • Ensure SBA compliance in all districts • Ensure that BCM: DCES and or SES continuously support Accounting teachers in content knowledge, teaching techniques, SBA and other subject related matters in order to attain 65% pass rate. • Ensure the implementation of the Revised NCS (CAPS) in Grades 10 & 11 and the training of Grade 12 teachers in the 23 districts in 2013. • Conduct a focussed planning, monitoring and evaluation of Accounting NCS curriculum activities | |
| 2.5 | Subject Pass rate pledge for Grade 12 for 2013 in each of the 23 districts | NAME OF DISTRICT | TARGET PASS RATE FOR 2013 |
| | | 1. Butterworth | 65% |
| | | 2. Cofimvaba | 80% |
| | | 3. Cradock | 60% |
| | | 4.Dutywa | 75% |

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| | 5. East London | 65% |
| | 6. Fort Beaufort | 50% |
| | 7. Grahamstow | 60% |
| | 8. Graaff Reinet | 90% |
| | 9. KWT | 60% |
| | 10. Lady Frere | 75% |
| | 11. Libode | 60% |
| | 12. Lusikisiki | 75% |
| | 13. Maluti | 80% |
| | 14. Mbizana | 65% |
| | 15. Mt. Fletcher | 75% |
| | 16. Mt. Frere | 60% |
| | 17. Mthatha | 80% |
| | 18. Ngcobo | 75% |
| | 19. P.E | 65% |
| | 20. Queenstow | 60% |
| | 21. Qumbu | 60% |
| | 22. Sterkspruit | 50% |
| | 23. Uitenhage | 60% |

3. GENERAL AREAS REQUIRING INTERVENTION (Add to the list if necessary according to the needs of the subject)

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|-----------------|--|--|----------------------------|---|----------------------------------|---|-----------------|---|
| 3.1 | Establishment of Provincial Subject Committee 2013 | | | | | | | |
| | Time frame: 11-13 February 2013 | | | | | | | |
| | Name | | Contact details | | | Designation | | |
| | | | Cell | Fax | Email | | | |
| | Rantsane T.B | | 082 4322 723 | 086 5488 240 | | rantsanetb@gmail.com | | |
| | To be confirmed | | | | | | | |
| | To be confirmed | | | | | | | |
| | To be confirmed | | | | | | | |
| | To be confirmed | | | | | | | |
| To be confirmed | | | | | | | | |
| 3.2 | Development of Committee Meeting agendas and reporting tools with timeframes | | | | | | | |
| | Provincial Committee meeting dates | Proposed Agenda Items for discussion | Responsibility | Reporting tools | District Committee meeting dates | Proposed Agenda Items for discussion | Responsibility | Reporting tools |
| | 11-13 February 2013 | 1. Establishment & role functions, 2. Development of Provincial common tasks, 3. Analysis of NSC 2012 results. 4. Subject Improvement Plan 2013 5. Grades 10-12 Learner Support 6. CAPS orientation & implementation (Circular 01 of 2013 & Curriculum Year | Provincial Subject Planner | Minutes, agenda, attendance registers, report, invitation | 20-28 February 2013 | 1. Establishment & role functions, 2. Development of district common tasks (appointment of examiners & moderators), 3. nalysis of NSC 2012 results and discussion of examiners report 4. District & School Subject Improvement Plans for 2013 5. Grades 10-12 Learner Support | Subject Advisor | Minutes, agenda, attendance registers, report, invitation |

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| | | Planner 2013/14 etc) | | | | 6. CAPS orientation & implementation (Circular 01 of 2013 & Curriculum Year Planner 2013/14 etc) | | |
| | 10-11 April 2013 | 1. SBA: DBE 2012 moderation reports, moderation processes and procedures, 2. CAPS training & implementation reports, 3. Assessment workshop | Provincial Subject Planner | Minutes, agenda, attendance registers, report, invitation | 02-03 May 2013 | 1. SBA: DBE 2012 moderation reports, moderation processes and procedures, 2. CAPS training & implementation reports, 3. Assessment workshop 4. On-site support visits | Subject Advisor | Minutes, agenda, attendance registers, report, invitation |
| | 04-05 September 2013 | 1. SBA term 1 & 2 moderation reports and wayforward 2. CAPS reports 3. Learners support reports (winter school & other extra classes, radio lessons) | Provincial Subject Planner | Minutes, agenda, attendance registers, report, invitation | 17-19 September 2013 | 1. SBA term 1 & 2 moderation reports and wayforward 2. CAPS reports 3. Learners support reports (winter school & other extra classes, radio lessons) | Subject Advisor | Minutes, agenda, attendance registers, report, invitation |
| | 06-07 November 2012 | 1. Analysis of Trial exam 2. Evaluation of 2013 activities 3. Planning for 2014 | Provincial Subject Planner | Minutes, agenda, attendance registers, report, invitation | 12-14 November 2013 | 1. Analysis of Trial exam 2. Evaluation of 2013 activities 3. Planning for 2014 | Subject Advisor | Minutes, agenda, attendance registers, report, invitation |
| 3.3 | List professional development needs for Subject Advisors and Teachers with timeframes 3.3.1. Data collection and record keeping 3.3.2. Minute taking 3.3.3. SBA –how to use method marking and conversion of marks | | | | | | | |

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| | How will the identified professional development needs be addressed? | | |
| | ACTIVITY | RESPONSIBILITY | TIMEFRAME |
| | Data collection and record keeping | Provincial Subject Planner | 11-13 February 2013 |
| | Minute taking | Provincial Subject Planner | 11-13 February 2013 |
| | Guidelines on conversion of marks & method marking | Provincial Subject Planner | 11-13 February 2013 |
| 3.4 | List teaching and learning techniques and skills to be enhanced | | |
| | 3.4.1. Simulation | | |
| | 3.4.2. Role play | | |
| | 3.4.3. Cooperative learning | | |
| | How will the teaching and learning methodologies identified be remediated together with timeframes | | |
| | ACTIVITY | RESPONSIBILITY | TIMEFRAME |
| | Assessment workshop | Provincial Subject Planner | 01-04 April 2013 |
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| 3.5 | List moderation processes and procedures to be enhanced. | | |
| | 3.5.1. Quality of moderation tools & reports | | |
| | 3.5.2. Assessment workshop | | |
| | 3.5.3. Distribution of DBE & Provincial SBA moderation reports | | |
| | How will the moderation processes and procedures identified be remediated together with timeframes | | |
| | ACTIVITY | RESPONSIBILITY | TIMEFRAME |
| | Assessment workshop | Provincial Subject Planner | 01-04 April 2013 |
| | Mini-assessment workshop & On-site school visits | District BCM:DCEs &/SEs | On-going |
| 3.6 | Development of new SBA Provincial Guideline document (CAPS aligned) | Provincial subject committee | July 2013 |
| | List ways in which the interpretation of Policies and Guidelines is to be cascaded to Subject Advisors and teachers with timeframes | | |
| | 3.6.1. Workshops | | |
| | 3.6.2. Subject Advisors` Indaba | | |
| | 3.6.3. Cluster committee meetings | | |

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| | How will the interpretation of Policies and Guideline be cascaded with timeframes | | |
| | ACTIVITY | RESPONSIBILITY | TIMEFRAME |
| | Powerpoint presentation | Provincial Subject Planner | 11-13 February 2013 |
| | Oral presentation | Provincial Subject Planner | 11-13 February 2013 |
| | Motivation & Action verbs | Provincial Subject Planner | 11-13 February 2013 |
| | Workshops | Provincial subject committee | On-going |
| | Develop guideline document for the conversion of marks | Provincial subject committee | 10-11 April 2013 |
| 3.7 | Identify Subject Planning needs (Work Schedule/ Annual Teaching Plan, Lesson Plans and Programme of Assessment) and how these will be accomplished with timeframes | | |
| | 3.7.1. Provincial Common Tasks | | |
| | 3.7.2. Development of CAPS aligned SBA Provincial Guidelines | | |
| | How will the identified subject planning need be remediated together with timeframes | | |
| | ACTIVITY | RESPONSIBILITY | TIMEFRAME |
| | Common tasks for Grade 10-12 | Provincial subject committee | 11-13 February |
| 3.8 | Development of CAPS aligned SBA Provincial Guidelines | Provincial subject committee | 11-13 February |
| | List classroom practice (questioning techniques, record keeping, discipline etc) to be developed | | |
| | 3.8.1. Design & use of rubrics | | |
| | 3.8.2. Method marking | | |
| | 3.8.3. Interpretations | | |
| | 3.8.4. Conversions of marks in the markschedule | | |
| | How will the classroom practice identified be remediated together with timeframes | | |
| | ACTIVITY | RESPONSIBILITY | TIMEFRAME |
| | Design & use of rubrics | Provincial subject committee | 01-04 April 2013 |
| | Method marking | Provincial subject committee | On-going |
| 3.9 | Analyses and interpretations | Provincial subject committee | On-going |
| | Conversions of marks in the markschedule | Provincial subject committee | On-going |
| | Problem areas identified in the teaching of content (using SBA moderation reports, examiners reports, analysis of results, question by question | | |

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| | analysis of Grade 12 Final examination question papers, memorandum discussion, interviews with chief markers and moderators) | | |
| | 3.9.1 Cash flow statements | | |
| | 3.9.2 Ration analyses | | |
| | 3.9.3 Analyses and interpretation | | |
| | Suggested remediation for identified problem areas: | | |
| | ACTIVITY | RESPONSIBILITY | TIMEFRAME |
| 3.10 | Content Workshops | Subject planner & ELI | March 2013 |
| | Mini-workshop | District SES | On-going |
| | DBE Resource material | Subject planner | On-going |
| | Problem areas identified in the setting of exam question papers and memoranda (using examiners reports, analysis of results, question by question analysis of Grade 12 Final examination question papers, memorandum discussion, interviews with chief markers and moderators) | | |
| | 3.10.1 Weighting of topics | | |
| | 3.10.2 Mark allocation | | |
| 3.11 | 3.10.3 Analyses and interpretation | | |
| | 3.10.4. Conversion of marks | | |
| | Suggested remediation for identified problem areas | | |
| | ACTIVITY | RESPONSIBILITY | TIMEFRAME |
| | Content workshops | Provincial subject committee & District SESs | On-going |
| | Assessment workshop | Subject planner | April |
| | Sending memorandum | Provincial subject committee & District SESs | February |
| | Problem areas identified in the moderation of School Based Assessment (SBA) using Department of Basic Education Moderation report and the Provincial Moderation Reports | | |
| | 3.11.1. Errors on Provincial Trial exam paper memo | | |
| | 3.11.2. Setting quality assessment tasks | | |
| | 3.11.3. Technical aspects of assessment tasks | | |
| | 3.11.4. Moderation processes | | |
| | 3.11.5. Development of CAPS aligned SBA Guideline | | |
| | Suggested remediation of identified problem areas | | |
| | ACTIVITY | RESPONSIBILITY | TIMEFRAME |

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| | Errors on provincial exam memo | Provincial Subject Planner & Assessment & Examination | | April 2013 | | |
| | Setting quality assessment tasks | Provincial Subject Committee | | 11-13 February 2013 | | |
| | Technical aspects of assessment tasks | Provincial Subject Planner | | 11-13 February 2013 | | |
| | Moderation: processes & procedures | Provincial Subject Committee | | 11-13 February 2013 | | |
| | Development of CAPS aligned SBA Guideline | Provincial Subject Committee | | 11-13 February 2013 | | |
| 3.12 | Identify any co-curricular activities related to the subject that will be initiated or continued in 2013 and how information will be cascaded to subject advisors and teachers with timeframes | | | | | |
| | ACTIVITY | TIMEFRAME | TARGET GROUP | RESPONSIBILITY | METHOD OF ADVOCACY | WHAT WILL THE ACTIVITY ACHIEVE FOR THE SUBJECT? |
| | iCount Phase 2 Accounting Workshop for Grades 11 & 12 teachers | First term | 4 districts: Fort Beaufort, KWT, Grahamstown & Uitenhage | Provincial Subject Planner District BCM DCES & SES | Memorandum | 1. Support the FET Accounting teachers with a FREE 'Accounting' file containing a full-colour booklet and poster containing lessons with teacher's notes and learner worksheets, 2. CD with relevant electronic resources, including a few television episodes to further assist learners with their understanding of crucial accounting principles. These are fully aligned with the CAPS document for the Accounting curriculum. |
| | Accounting Olympiad | 2 nd Term | Previously disadvantaged schools | Provincila subject planner with SAICA District subject advisors | Memorandum | Making the subject popular under learners |
| 3.13 | Explain how the coverage of curriculum content will be monitored and supported during the academic year with timeframes | | | | | |
| | ACTIVITY | RESPONSIBILITY | | TIMEFRAME | | |
| | Submission on syllabus coverage per district | District subject advisors | | Fortnightly | | |
| | Visit districts to monitor syllabus coverage | Provincial planner | | At least 1 district per month | | |
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| 3.14 | <p>Extra LTSM identified for usage</p> <p>3.14.1. King Code 111</p> <p>3.14.3. Legislation e.g. Companies Act 71 of 2008</p> <p>3.14.3. Code of professional bodies e.g. SAICA AND SAIPA Codes</p> <p>3.14.4. SARS, bank brochures</p> <p>3.14.5 Partnership agreement</p> |
| 3.15 | <p>List resources available</p> <p>BCM DBE Resource CD; Learning Channel DVDs, Study Guides, Previous Question papers & memorandum, Bright Media Resource DVD</p> |

4. ANALYSIS OF RESULTS

4.1 Percentage pass rate for 2012 (Gr 12) in each district

Grade 12

| Name of District | % pass rate | No of Schools Levels 1 | No of Schools Levels 2-3 | No of Schools Levels 4 – 5 | No of Schools Levels 6 – 7 |
|------------------------|-------------|------------------------|--------------------------|----------------------------|----------------------------|
| 1. Butterworth | 61,5 | 38,2 | 45,1 | 14,1 | 2,3 |
| 2. Cofimvaba | 78,3 | 21,7 | 51,8 | 23,3 | 3,1 |
| 3. Cradock | 56 | 44.0 | 35.3 | 13.5 | 7.1 |
| 4. East London | 56,9 | 43.0 | 33.5 | 14.1 | 9.3 |
| 5. Fort Beaufort | 37,3 | 62.7 | 30.4 | 6.6 | 0.2 |
| 6. Graaff Reinet | 75,7 | 24.3 | 23.6 | 20.0 | 8.6 |
| 7. Grahamstown | 67,5 | 32.5 | 44.0 | 18.5 | 5.0 |
| 8. Dutywa | 60.6 | 39.4 | 41.9 | 14.9 | 3.8 |
| 9. King William's Town | 54,1 | 45.8 | 39.3 | 11.1 | 3.7 |
| 10. Lady Frere | 63,2 | 36.8 | 45.8 | 13.4 | 4.1 |
| 11. Libode | 53,4 | 46.5 | 40.3 | 11.4 | 1.8 |
| 12. Lusikisiki | 69,9 | 30.1 | 52.4 | 14.9 | 2.6 |
| 13. Maluti | 76,2 | 23.8 | 55.5 | 15.7 | 5.0 |
| 14. Mbizana | 64,4 | 35.6 | 47.8 | 13.2 | 3.4 |

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| | 15. Mount Frere | | 54,0 | | 46.0 | | 41.4 | | 11.4 | | 1.2 | |
| | 16. Mount Fletcher | | 70,9 | | 28.8 | | 50.4 | | 17.1 | | 3.5 | |
| | 17. Mthatha | | 77,9 | | 21.9 | | 45.9 | | 23.3 | | 8.7 | |
| | 18. Ngcobo | | 69,6 | | 30.4 | | 51.1 | | 17.0 | | 1.4 | |
| | 19. Port Elizabeth | | 63,0 | | 37.0 | | 32.6 | | 18.3 | | 12.1 | |
| | 20. Queenstown | | 54,7 | | 45.3 | | 31.5 | | 13.2 | | 10.0 | |
| | 21. Qumbu | | 54,5 | | 45.5 | | 44.7 | | 8.5 | | 1.2 | |
| | 22. Sterkspruit | | 41,0 | | 59.0 | | 31.1 | | 6.4 | | 3.6 | |
| | 23. Uitenhage | | 52,1 | | 47.9 | | 23.4 | | 18.0 | | 10.7 | |
| 4.2 | Comparison of the % pass rate to other years | | | | | | | | | | | |
| | DISTRICT | GRADE | 2012 | ≤ ≥ | 2011 | ≤ ≥ | 2010 | Identified reasons for the decline or increase in the % pass rate | | | | |
| | 1. Butterworth | 12 | 61,5 | ≥ 5.1 | 56,4 | ≥ 0.1 | 56,3 | See section 4 below | | | | |
| | 2. Cofimvaba | 12 | 78,3 | ≥ 4.3 | 74,0 | ≥ 0.4 | 70,0 | | | | | |
| | 3. Cradock | 12 | 56 | ≤ 16.4 | 72,4 | ≤ 1.2 | 73,6 | | | | | |
| | 4. East London | 12 | 56,9 | ≤ 3.5 | 60,4 | ≤ 8.8 | 69,2 | | | | | |
| | 5. Fort Beaufort | 12 | 37,3 | ≤ 4.5 | 41,8 | ≤ 5.4 | 47,2 | | | | | |
| | 6. Graaff Reinet | 12 | 75,7 | ≤ 10.3 | 86,0 | ≥ 15.5 | 70,5 | | | | | |
| | 7. Grahamstown | 12 | 67,5 | ≥ 6.9 | 60,6 | ≥ 6.3 | 54,3 | | | | | |
| | 8. Dutywa | 12 | 67,9 | ≤ 5.5 | 73,4 | ≥ 5.5 | 67,9 | | | | | |
| | 9. King William's | 12 | 54,1 | ≥ 0.8 | 53,3 | ≥ 3.6 | 49,7 | | | | | |

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| | Town | | | | | | | See section 4 below |
| | 10. Lady Frere | 12 | 63,2 | ≤ 11.2 | 74,6 | ≥ 6.2 | 68,4 | |
| | 11. Libode | 12 | 53,4 | ≥ 0.3 | 53,1 | ≤ 9.4 | 62,5 | |
| | 12. Lusikisiki | 12 | 69,9 | ≤ 2.9 | 72,8 | ≥ 0.8 | 72,0 | |
| | 13. Maluti | 12 | 76,2 | ≥ 0.5 | 76,7 | ≥ 6.6 | 70,1 | |
| | 14. Mbizana | 12 | 64,4 | ≥ 4.7 | 59,7 | ≥ 3.9 | 55,8 | |
| | 15. Mount Frere | 12 | 54,0 | ≤ 0.3 | 54,3 | ≤ 12.9 | 67,2 | |
| | 16. Mount Fletcher | 12 | 70,9 | ≤ 4.3 | 75,2 | ≥ 11.8 | 63,4 | |
| | 17. Mthatha | 12 | 77,9 | ≥ 1.6 | 76,3 | ≤1.3 | 77,6 | |
| | 18. Ngcobo | 12 | 69,6 | ≤ 4.2 | 73,8 | ≥ 1.8 | 72,0 | |
| | 19. Port Elizabeth | 12 | 63,0 | ≤ 0.2 | 63,2 | ≥ 1.2 | 61,0 | |
| | 20. Queenstown | 12 | 54,7 | ≥ 2.2 | 52,5 | ≤ 11.5 | 64,0 | |
| | 21. Qumbu | 12 | 54,4 | ≤ 8.2 | 62,6 | ≤ 6.8 | 69,4 | |
| | 22. Sterkspruit | 12 | 41,0 | ≤ 1.0 | 42,0 | ≤ 3.7 | 65,7 | |
| 23. Uitenhage | 12 | 52,1 | ≥ 1.7 | 50,4 | ≤ 5.9 | 56,3 | | |
| | District intervention strategies | | | | | | | |
| | DISTRICT | | INTERVENTION / S | | | TIMEFRAME | METHOD / HOW? | |
| | Butterworth | | Ensure the establishment and functionality of subject committees Focused mini content workshops Monitor and support the implementation of district initiatives Monitor and support SBA & CAPS implementation | | | May 2013 | District visits On-site school visits | |
| | Cofimvaba | | Ensure the establishment and functionality of subject committees Focused mini content workshops Monitor and support the implementation of district | | | July 2013 | District visits On-site school visits | |

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| | | initiatives Monitor and support SBA & CAPS implementation | | |
| | Cradock | Ensure the establishment and functionality of subject committees Focused mini content workshops Monitor and support the implementation of district initiatives Monitor and support SBA & CAPS implementation | March 2013 | Meeting of schools Workshops in cradock On-site Cluster meetings and on-site |
| | East London | Ensure the establishment and functionality of subject committees Focused mini content workshops Monitor and support the implementation of district initiatives Monitor and support SBA & CAPS implementation | March 2013 | District visits On-site school visits |
| | Fort Beaufort | Establish and ensure functionality of curriculum structures, District visit (meeting with SES), Development of SWOT Analysis, Mentoring and adoption of underperforming schools, school visit, common district tasks, mini-content workshops | March 2013 | District visits On-site school visits |
| | Graaff Reinet | Ensure the establishment and functionality of subject committees Focused mini content workshops Monitor and support the implementation of district initiatives Monitor and support SBA & CAPS implementation | July 2013 | District visits On-site school visits |
| | Grahamstown | Ensure the establishment and functionality of subject committees Focused mini content workshops Monitor and support the implementation of district initiatives Monitor and support SBA & CAPS implementation | May 2013 | District visits On-site school visits |
| | Dutywa | Ensure the establishment and functionality of subject committees Focused mini content workshops Monitor and support the implementation of district | May 2013 | District visits On-site school visits |

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| | | initiatives Monitor and support SBA & CAPS implementation | | |
| | King William's Town | Ensure the establishment and functionality of subject committees Focused mini content workshops Monitor and support the implementation of district initiatives Monitor and support SBA & CAPS implementation | March 2013 | District visits On-site school visits |
| | Lady Frere | Ensure the establishment and functionality of subject committees Focused mini content workshops Monitor and support the implementation of district initiatives Monitor and support SBA & CAPS implementation | May 2013 | District visits On-site school visits |
| | Libode | Ensure the establishment and functionality of subject committees Focused mini content workshops Monitor and support the implementation of district initiatives Monitor and support SBA & CAPS implementation | March 2013 | District visits On-site school visits |
| | Lusikisiki | Ensure the establishment and functionality of subject committees Focused mini content workshops Monitor and support the implementation of district initiatives Monitor and support SBA & CAPS implementation | May 2013 | District visits On-site school visits |
| | Maluti | Ensure the establishment and functionality of subject committees Focused mini content workshops Monitor and support the implementation of district initiatives Monitor and support SBA & CAPS implementation | July 2013 | District visits On-site school visits |
| | Mbizana | Ensure the establishment and functionality of subject committees Focused mini content workshops Monitor and support the implementation of district initiatives | May 2013 | District visits On-site school visits |

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| | | Monitor and support SBA & CAPS implementation | | |
| | Mount Frere | Ensure the establishment and functionality of subject committees Focused mini content workshops Monitor and support the implementation of district initiatives Monitor and support SBA & CAPS implementation | March 2013 | District visits On-site school visits |
| | Mount Fletcher | Ensure the establishment and functionality of subject committees Focused mini content workshops Monitor and support the implementation of district initiatives Monitor and support SBA & CAPS implementation | July 2013 | District visits On-site school visits |
| | Mthatha | Ensure the establishment and functionality of subject committees Focused mini content workshops Monitor and support the implementation of district initiatives Monitor and support SBA & CAPS implementation | July 2013 | District visits On-site school visits |
| | Ngcobo | Ensure the establishment and functionality of subject committees Focused mini content workshops Monitor and support the implementation of district initiatives Monitor and support SBA & CAPS implementation | May 2013 | District visits On-site school visits |
| | Port Elizabeth | Ensure the establishment and functionality of subject committees Focused mini content workshops Monitor and support the implementation of district initiatives Monitor and support SBA & CAPS implementation | May 2013 | District visits On-site school visits |
| | Queenstown | Ensure the establishment and functionality of subject committees Focused mini content workshops Monitor and support the implementation of district initiatives Monitor and support SBA & CAPS implementation | March 2013 | District visits On-site school visits |

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| | Qumbu | Ensure the establishment and functionality of subject committees Focused mini content workshops Monitor and support the implementation of district initiatives Monitor and support SBA & CAPS implementation | March 2013 | District visits On-site school visits |
| | Sterkspruit | Ensure the establishment and functionality of subject committees Focused mini content workshops Monitor and support the implementation of district initiatives Monitor and support SBA & CAPS implementation | March 2013 | District visits On-site school visits |
| | Uitenhage | Ensure the establishment and functionality of subject committees Focused mini content workshops Monitor and support the implementation of district initiatives Monitor and support SBA & CAPS implementation | March 2013 | District visits On-site school visits |
| 4.3 | Questions in which the learners did not answer successfully | | | |
| | <p style="text-align: center;"><u>QUESTION 1</u></p> <p>Question 1.3.1 (Calculation of VAT owed to SARS) was poorly answered. Learners did not read the question carefully. Question 1.3.2</p> <p style="text-align: center;"><u>QUESTION 2</u></p> <p>In Question 2.2.2, learners did not understand the requirements to prepare a reconciliation statement and the process of rectifying differences. They bring in many foreign items (for which they were penalized).</p> <p style="text-align: center;"><u>QUESTION 3</u></p> <p>Question 3.1 Question 3.2 required comparing, analysing and explaining. This part was poorly answered.</p> <p style="text-align: center;"><u>QUESTION 4</u></p> <p>The tangible asset note and asset disposal are always tested, yet candidates still find it challenging. The asset disposal adjustment was a simple (Grade 11) example and many learners could not calculate the carrying value of the vehicle sold. Learners still do not know the appropriate use of brackets to show negative figures (amounts to be subtracted). With regards to the Balance Sheet, learners still grapple with inserting the workings in brackets as they are used to preparing notes and then transferring amounts to the balance sheet. As a result there were many misplaced items and different permutations, which the</p> | | | |

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| | <p>memorandum catered for. The capitalization of interest is still a new concept to many. Learners also misunderstood the treatment for SARS (Income Tax). Some showed it as debtors and others listed it under creditors.</p> <p style="text-align: center;"><u>QUESTION 5</u></p> <p>Learners were able to calculate the ratios but they do not understand their significance to the business.</p> <p style="text-align: center;"><u>QUESTION 6]</u></p> <p>The majority of the learners did not complete this question. Many did not attempt it. This can be attributed to poor time management, or spending too much time on Question 5. The question was not answered as well as expected. Basic calculations were poorly done, and once again, learners lack the ability to compare and comment effectively.</p> |
| | Suggested reasons (e.g. content was not taught, content not assessed during SBA) |
| | <p style="text-align: center;"><u>QUESTION 1</u></p> <p>In Question 1.3.1, learners focused on the word ‘<i>calculate</i>’ and simply calculated all the VAT amounts. Many were not able to differentiate between VAT Input and VAT Output or VAT inclusive and VAT exclusive. This question was problematic to mark due to the different approaches to calculate VAT Input and Output. Fortunately, the memorandum made provision for the different options. Markers had to pay careful attention to combinations that would award the maximum benefit to candidates.</p> <p>With Question 1.3.2, the learners overlooked the fact that Amy was the owner of the business and suggested the usual disciplinary actions that are commonly discussed in class, such as suspension, firing, or charge her for malpractice.</p> <p style="text-align: center;"><u>QUESTION 2</u></p> <p>Once again, these are topics that receive little attention in Grade 12 only because they are expected to be covered quite extensively in Grade 11 (beside Age Analysis). It must be understood that Grade 12 learners are required to analyse and interpret, and not prepare reconciliation statements. This skill is lacking. It was also sad to note that preparing the Bank Reconciliation Statement was also not up to standard.</p> <p>Very few learners explained the GAAP principle involved. Learners are taught to write INTERNAL CONTROL to almost all explanation type questions. This time the question stated “provide internal control measures...” and this reduced their options to answer the question</p> <p>In Question 2.2.2, learners still do not understand the requirements to prepare a reconciliation statement and the process of rectifying differences. They bring in many foreign items (for which they were penalized).</p> <p>Question 2.3, learners do not understand the difference between credit terms and credit limits. They identify the same problem with different debtors.</p> <p style="text-align: center;"><u>QUESTION 3</u></p> |

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| | <p>In Question 3.1, the formats were provided in the answer books. The <i>indirect labour cost</i>, <i>direct material costs</i> and the <i>direct labour cost</i> involved some complex calculations. Although these calculations were straight forward application of the principles, learners struggled with them. This can only be attributed to poor preparation for examinations, as these types of calculations feature in almost every exercise on the Production Cost Statement. The only confusion here was the R35 000 for goods <i>not ordered</i>. Learners were not sure if the amount was taken into account, or not. The memorandum catered for both options. Marks were lost for foreign entries. Advertising expenses was a common error in the Factory Overhead note.</p> <p>Question 3.2 was an interpretative question requiring learners to study the financial data of two products, and analyze the breakeven point. Educators normally focus on the calculation of BEP and compare it to the level of production achieved. This question gave the information and wanted to know why the owners should be <i>concerned</i>. As a result, many did not know how to answer the question.</p> <p style="text-align: center;"><u>QUESTION 4</u></p> <p>Candidates still find the tangible asset note and asset disposal challenging. The asset disposal adjustment was a simple (Grade 11) example and many learners could not calculate the carrying value of the vehicle sold. Learners still do not know the appropriate use of brackets to show negative figures (amounts to be subtracted).</p> <p>With regards to the Balance Sheet, learners still grapple with inserting the workings in brackets as they are used to preparing notes and then transferring amounts to the balance sheet. As a result there were many misplaced items and different permutations, which the memorandum catered for. The capitalization of interest is still a new concept to many. Learners also misunderstood the treatment for SARS (Income Tax). Some showed it as debtors and others listed it under creditors.</p> <p style="text-align: center;"><u>QUESTION 5</u></p> <p>Learners were able to calculate the ratios but they do not understand their significance to the business. Candidates were given the financial indicators of two companies and was required to compare and comment, providing evidence. They were unable to link the relevant ratios to liquidity, gearing or return on investment. Many still mention industry norms. This was the first time learners were presented with information of two companies. Past examinations focused on a single company with comparative figures for two years. So it may have appeared strange and unfamiliar to many learners.</p> <p style="text-align: center;"><u>QUESTION 6</u></p> <p>Learners confused the cash budget with the projected income statement. In 6.3, they did not see the decrease in the Gross Profit (although the sales increased). In 6.5 they identified the three items but found it difficult to give a comprehensive advice for all three. In 6.6 they did not associate the benefit of selling the property to the income statement.</p> |
| 4.5 | <p>Remedial action in identified challenge areas.</p> <p style="text-align: center;"><u>QUESTION 1</u></p> <p>With regards to Stock Valuation, there is little room for variations to the type of questions that can be set. Educators need to use practical</p> |

examples to illustrate why different methods are necessary. This may mean setting up a model in class (simulation). Accounting teachers are guilty of merely doing many exercises without achieving any understanding of stock control. A good starting point would be the use of the perpetual and periodic concepts taught in grade 11. This is a relatively simple section once the basic concepts are taught and followed up by examination type questions from past papers.

It was evident from the responses to the VAT question that this portion of the syllabus was neglected. This topic is introduced in Grade 10 and needs to be re-enforced in Grades 11 and 12. The concepts of VAT Input (VAT paid) and VAT Output (VAT received) must be clearly explained as these terms appear to be contradictory. The ledger accounts are useful and an excellent way of explaining these concepts. Learners must be encouraged to use them in the examinations as well.

When teaching or discussing the analytical and commenting type questions, educators tend to focus on stereotypical responses and expect those statements to apply to most situations (such as internal controls, favourable and unfavourable, unethical and fraud). Learners just make vague statements often having no relevance to the question. They must be taught to read the information presented and answer appropriately.

Teachers must devise their year plan at the beginning of the year and make sure that all sections are given adequate time and attention. It's the quest to complete the syllabus before the June Examinations that causes many educators to rush through some topics which they may consider to be less important.

Subject advisors can assist novice Grade 12 educators by organising content-gap workshops, inviting guests from other provinces or from industry, or SARS to give educators some insight and motivation. Also use experienced educators from neighbouring schools to mentor new teachers. The cluster groups can also serve this purpose.

QUESTION 2

For the bank reconciliation, it might be necessary to go back to basics and enact the banking system (role playing). Learners must not simply do exercises mechanically. They need to understand the processes/steps involved and be given different scenarios to study and analyze.

Debtors Age Analyse is not done effectively in many textbooks. Thus far, they were only required to analyze given information. It is time we get learners to prepare an age analysis from debtors' ledger accounts so that they can see the logic behind its usefulness to a business selling goods on credit. Linking this to the charging of interest to the overdue portions of the accounts is also helpful.

Do not take anything for granted, assuming that it was done in previous grades. Encourage some self-study in this topic. Design an assignment or case study that will require learners to explore the banking procedures and come up with practical solutions. It is also important to be aware of current banking practices as changes do take place. When teaching Debtors Control reconciliation with the Debtors List, incorporate the Age Analysis and illustrate how this is a useful management tool.

Internal controls and management accounting concepts must not be taught in isolation. It should be brought into every section of the syllabus, together with ethical issues. Do not rely totally on past year examination papers – try to create new/innovative ways of testing the same principles; with the knowledge that examiners are constantly doing the same.

Subject advisors can assist with designing common tasks to assist inexperienced educators.

QUESTION 3

This question exposed educators who engage in rote learning, feeding learners with very basic knowledge and skills. The skill that needs developing is reading with understanding and answering the question. It would be useful if learners highlight key words in a question so as not to lose the intention of the examiner. Often, many clues are provided in the question itself. Educators in Grade 12 must expose learners to different case studies. These may not necessarily be found in textbooks. Tasks/scenarios must be created by educators with emphasis on the aspects they wish to develop. These exercises will also broaden their vocabulary and develop their language skills. Subject advisors must assist educators in developing SBA tasks that encourage learners to research the manufacturing industry. Organised tours (excursions) to a manufacturing plant and guest speakers from the manufacturing sector can be useful in broadening the learners' knowledge of the real world. These activities must start in Grade 10 and should be on-going. Manufacturing concepts such as fixed and variable cost, direct and indirect materials etc. must be clearly defined and used conversationally so that they become part of the learners' vocabulary

QUESTION 4

Asset disposal and depreciation are part of the Grade 11 syllabus and educators tend to pay scant regard to this topic in Grade 12. Learners, on the other hand, find this topic difficult and complex. Breaking this down to smaller segments is useful in this regard. (Example: focus on the different depreciation policies, followed by calculations involving existing assets, new assets and then assets sold). In this way, learners would not be so overwhelmed.

The Balance Sheet (in fact all financial statements) must be drilled from Grade 9. Learners must understand the basic structure (Assets = Equity + Liabilities) and be able to see how it changes as new forms of ownership are being taught. It is useful to test the format of the Financial Statements (no amounts) when the section on Companies is introduced. Learners must be familiar with the items that must appear on the balance sheet, and more especially, in which section of the statement it belongs. The Balance Sheet and the Accounting Equation should be taught together.

Formats of financial statements must either be printed and handed out to learners or charts be made and placed in the front of classroom. Try to relate every lesson to a financial statement and the accounting equation so that learners get in the habit of matching accounts to a specific statement. (Example when teaching bank reconciliation, say: "this is *bank charges*; it is a *nominal account* and an *expense* so it will appear on the *Income Statement*"). Subject Advisors must identify inexperienced teachers and provide content gap workshops for them. They can also be attached to experienced educators of neighbouring school and work together. A confident educator will be able to impart information with confidence.

QUESTION 5

There is an urgent need for educators to embrace this section and handle it with confidence. Often their reluctance and negative attitude rubs off onto learners. Learners are made to believe that this is difficult and that they can expect bad marks here. Educators must take the responsibility of bridging their gaps with this topic first. This might involve going back to basics, consulting many resources such as their college notes, the internet, and working many examples. Once they have a clear understanding of the concepts, they will have the confidence and learners will then be the beneficiaries.

In addition to the comments in (c) above, teachers *must* include an analysis exercise/assignment as part of the SBA programme. This

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| | <p>task must involve some research and could also include interviews with people from the corporate world. It must not give opportunity for learners to copy and submit. Some educators get learners to do this assignment as a group, in class in an effort to minimise the copying of assessment tasks. Class discussions on financial indicators and audit reports are useful in drawing the reserved learners to engage their minds. Debates and brainstorming sessions can be used to assist learners in getting alternative opinions. This topic demands sound knowledge and insight which can only be developed by exploring different examples and case studies. Short class tests (focusing on specific problems) can also be very useful in this section. These must be recorded and discussed; otherwise learners would not take them seriously.</p> <p>The use of the answer book: educators must familiarise learners about the answer book. Show them examples of the booklet and use them in class exercises. Many of the learners find it difficult to write legibly and write on a straight line. Teach them to answer briefly and to the point. A 2 mark question generally requires one valid point.</p> <p style="text-align: center;"><u>QUESTION 6</u></p> <p>The weakness in this section is calculations, specifically percentages. This skill can only improve with practice and understanding. Many examples must be provided. Teachers take for granted that this skill is covered in mathematics and pay little attention to it. The questions requiring comments and explanations were problematic for many learners. Learners do not know how to express themselves clearly. Once again, they tend to write too much, hoping to score part marks. Markers had to read between the lines and make sense of what is communicated before awarding marks.</p> <p>The preparation of budgets and projected income statements is done in Grade 11. Grade 12 educators must focus on interpretation. Get learners to prepare their own budgets and do a class presentation. Encourage learners to question the presenter for explanations and motivation for including certain amounts. Integrate this with economics and bring in the national budget as an example. Introduce the concepts of inflation, standard of living etc. When the topic becomes meaningful, then it becomes easier to reason and comment. Subject advisors can organise content gap workshops and help educators develop assessment tasks, which must also be discussed at cluster level.</p> |
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| 4.6 | <p>Questions in which learners did well</p> <p>A good opening question for learners. Question 1.2 required a good understanding of stock valuation systems. This was well answered and good marks were scored by many</p> <p>Question 3.1.1 & 3.1.1</p> <p>Question 4</p> |
| 4.7 | <p>Suggested reasons</p> <p>Question 3.1.1 & 3.1.1. It was predictable that it would appear in some form</p> <p>Question 4 was answered well mainly because it focused on pure accounting application on a topic that starts in Grade 10 and is built upon in subsequent Grades. Learners tend to do well when they have to apply standard principles and procedures.</p> |

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| 4.8 | How can these reasons be translated into good practice for other areas of the curriculum? |
| | <p>Coverage of the curriculum and time management Use of past NSC papers. Every learner should have access to at least 5 past papers and 5 supplementary papers. Basic concepts. Ensure that learners understand all the basic concepts. Give them some informal tasks to check their understanding of these concepts Revision of relevant Grades 10 & 11 content. Note that 20% of content to be assessed in Grade 12 covers work done in these grades for Current/old NCS Memorising and understanding of basic formats Internal control and ethical issues Requirements of questions Comments and explanations Time allocation. Train your learners in the art of managing time and to adhere to the suggested time allocation in the paper.</p> |
| 4.9 | Identified content which appeared in the exam paper which was not taught during the year in certain schools and districts. Why? |
| | Grades 10 & 11 topics relevant in grade 12 like VAT, bank reconciliation and Debtors Age Analysis, asset disposal and depreciation, balance sheet items. Budgets and projected income statement were neither neglected or not revised in Grade 12 |
| 4.10 | Implications of the coverage /non-coverage of content during the academic year |
| | Non coverage of grades 10 & 11 content relevant for Grade 12 & non-completion of Grade 12 content result in learners not obtaining good passes and also in high failure rate |
| 4.11 | How were the distribution of the three cognitive levels distributed across the range of questions in the Grade 11 and 12 final exam papers? |
| | Grade 12 Trial & final exam papers generally comply with the cognitive demands as prescribed in SAG. The moderation of SBA in 2012 however, reveal that some tasks which are set internally by some districts and or schools do not comply with SAG |
| 4.12 | How can this information in terms of the three cognitive levels determine remedial lesson planning? |
| | <p>Subject Advisors and teachers must understand Bloom's taxonomy and expose learners to quality assessment tasks informally (through homeworks or class work) & formally Common tasks at provincial & district levels must be set by competent examiners and moderators. Curriculum structures at all levels should capacitate DCEs, SESs and teachers in setting quality papers</p> |

| 5. OUTLINE OF INTERVENTIONS FOCUSING ON THREE IMPACT AREAS | | | | |
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| | AREA | ACTIVITY | RESPONSIBILITY | TIMEFRAME |
| 1 | PLANNING | Subject Committees <ul style="list-style-type: none"> Establish Accounting committees (as per Provincial Curriculum Guideline 03/2005) and sub-committees at school, cluster, district and provincial level at the beginning of each academic year. Develop Year Plan (Action Plan) based on 2013 Provincial Curriculum Year Plan Appoint examiners and moderators for district common tasks. Develop the District Moderation Plan Update a database of schools and learners offering the subject. Compile Accounting teacher profile and draw a Professional Development Plan especially with respect to subject needs Identify Grades 10-12 Learner Support Programmes including relevant LTSM for each grade. Organise Mop-Up workshops for CAPS for Grades 10 & 11 teachers Integrate E-Learning to enhance learner performance | <ul style="list-style-type: none"> Accounting teacher/s, SMT, District BCM-DCES & BCM-SES Provincial Subject Planner | February 2013 |
| | | <ul style="list-style-type: none"> Analyse 2012 Grade 11 Provincial and school results and NSC Examination results, examiner`s reports, 2012 CASS (SBA) moderation reports & Report on the National Senior Certificate Examination 2012. National Diagnostic Report on Learner Performance. Identify problematic content and plan strategies to be employed to support learners and teachers. <p>This will serve as the basis for identifying areas where learners underperformed and excelled. Strategies to address the challenges should be designed with set timeframes. This should culminate in the development of Accounting Improvement Strategy at school, cluster and / district levels. Set a realistic percentage pass for 2013</p> <ul style="list-style-type: none"> Identify teachers who were not trained in amended NCS (CAPS) and organise mop-up workshops Verify Grade 12 data of teachers to be trained for CAPS in | <ul style="list-style-type: none"> Accounting teacher/s, HOD, District BCM-DCES & BCM-SES Provincial Subject Planner | January/ February 2013 |

| 5. OUTLINE OF INTERVENTIONS FOCUSING ON THREE IMPACT AREAS | | | | |
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| | AREA | ACTIVITY | RESPONSIBILITY | TIMEFRAME |
| | | 2013 | | |
| | | NCS Policy Documents <ul style="list-style-type: none"> Ensure that all Accounting schools and teachers have the current NCS Policy Documents i.e. subject statement, current SAG & LPG (for Grade 12), the revised (amended) NCS policy documents i.e CAPS policy document for Accounting Grades 10-12, National Policy Pertaining to Programmes and Promotion Requirements Grade R-12 and the National Policy for Assessment Grades R-12 and Provincial Accounting CASS Guidelines. Accounting teacher must provide the Programme of Assessment to the Subject Head and/ School Management Team (SMT) before the start of the school year. This will be used to draw up a School Assessment Plan. | <ul style="list-style-type: none"> HOD, District BCM-DCES & BCM-SES Provincial Subject Planner | December 2012/ January 2013 |
| | | <ul style="list-style-type: none"> Ensure that teaching and learning take place on first day of reopening according to work schedule for each grade for Grade 12 and according to the Annual Teaching Plan for Grade 10 & 11 | <ul style="list-style-type: none"> Accounting teacher/s, HOD, District BCM-DCES & BCM-SES Provincial Subject Planner | <ul style="list-style-type: none"> January 2013 |
| | | <ul style="list-style-type: none"> Categorise schools in the district according to Accounting NSC results for targeted intervention. Identify schools that obtained < 70% in Accounting | <ul style="list-style-type: none"> Accounting teacher/s, HOD, District BCM-DCES & BCM-SES Provincial Subject Planner | <ul style="list-style-type: none"> January 2013 |
| 2 | TEACHING | <ul style="list-style-type: none"> When planning a lesson for Grade 12 always refer to the Examiner's report to identify common mistakes made by learners in that topic to ensure that they do not repeat the same mistakes Teaching and learning should: <ul style="list-style-type: none"> ➤ Assist learners to understand elementary and basic Accounting concepts / principles. Make use of the Glossary and drill them | <ul style="list-style-type: none"> Accounting teacher/s, HOD, District BCM-DCES & BCM-SES Provincial Subject Planner | <ul style="list-style-type: none"> January 2013 |

5. OUTLINE OF INTERVENTIONS FOCUSSING ON THREE IMPACT AREAS

| | AREA | ACTIVITY | RESPONSIBILITY | TIMEFRAME |
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| | | <p>to promote the understanding of these concepts.</p> <ul style="list-style-type: none"> ➤ Ensure that all learners know the basic structure and format of financial statements (Income statement & Balance Sheet), cash budget etc ➤ Revise Grade 10 &11 content since 20% is from these grades. ➤ Train learners in basic answering skills and examination skills such as time management; correct interpretation of questions, showing all workings, bringing down the totals, correct calculations, double entry and other principles. Teach the theoretical part of accounting and demonstrate how ethics are integrated in different topics. Ensure that the content is adequately covered and expose learners to different formats and structures in which the same content can be presented | | |
| | | <ul style="list-style-type: none"> • Ensure that teaching of content is as per work schedule and Examination Guideline of 2009 for Grade 12 and ATP (Grades 10 & 11) • Adequate revision through informal and formal tasks during and at the end of each term will expose learners to different ways in which the content will be assessed at the end of the year. • Integrate E-Learning to enhance learner performance | <ul style="list-style-type: none"> • Accounting teacher/s, SMT & District BCM-DCES & BCM-SES • Provincial Subject Planner | <ul style="list-style-type: none"> • On-going |
| | | <ul style="list-style-type: none"> • Ensure that NCS compliant timetable (4 hours per week) is drawn for all Accounting schools to protect teaching time and contact time. Ensure that each Accounting teacher has personal timetable. | <ul style="list-style-type: none"> • Accounting teacher/s, HOD, District BCM-DCES & BCM-SES • Provincial Subject Planner | <ul style="list-style-type: none"> • January 2013 |
| | | <ul style="list-style-type: none"> • Promote differentiated teaching and assessment. Different teaching strategies should be employed to make teaching and learning effective. | <ul style="list-style-type: none"> • Accounting teacher/s, HOD, District BCM-DCES & BCM-SES | <ul style="list-style-type: none"> • On-going |
| | | <ul style="list-style-type: none"> • On-site district and school visits to monitor and support teachers to ensure that teaching is in accordance with work schedule & ATP. Content for each grade should be completed for each term as per | <ul style="list-style-type: none"> • Accounting teacher/s, HOD, District BCM-DCES & BCM-SES | <ul style="list-style-type: none"> • On-going |

| 5. OUTLINE OF INTERVENTIONS FOCUSING ON THREE IMPACT AREAS | | | | |
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| | AREA | ACTIVITY | RESPONSIBILITY | TIMEFRAME |
| | | NCS policy documents. | <ul style="list-style-type: none"> Provincial Subject Planner | |
| | | <ul style="list-style-type: none"> Encourage the twinning of schools and the sharing of human and physical resources | <ul style="list-style-type: none"> Accounting teacher/s, SMT, District BCM-DCES & BCM-SES | <ul style="list-style-type: none"> On-going |
| | | <ul style="list-style-type: none"> Support Accounting schools which obtained less than 70% pass in 2012 NSC examination by encouraging them to participate in: <ul style="list-style-type: none"> Extra classes: vacation camps, winter school, spring school (focussing on content, enrich learning and revision informed by examiners reports). Radio lessons to support learners in Grades 10-12. Expert Accounting teachers & SESs to offer tuition in these centres and on radio | <ul style="list-style-type: none"> Accounting teacher/s, SMT, District BCM-DCES & BCM-SES Provincial Subject Planner | <ul style="list-style-type: none"> On-going |
| | | <ul style="list-style-type: none"> Ensure that revision takes place at school before learners write examination/controlled tests | <ul style="list-style-type: none"> Accounting teacher | <ul style="list-style-type: none"> On-going |
| | | <ul style="list-style-type: none"> Develop Annual Assessment Plan. Administer formal assessment tasks according to the Programme of Assessment in the SAG and ATP in the CAPS document | <ul style="list-style-type: none"> Accounting teacher | <ul style="list-style-type: none"> December 2012 |
| | | | | |
| 3 | ASSESSMENT | <ul style="list-style-type: none"> Encourage teachers to assess learners informally and utilise self-assessment, peer/group-assessment or marking A variety of informal assessment tasks including data response questions: case studies, interpretation of cartoons, exam writing skills, calculations, graphs, economic concepts, understanding meaning of action verbs, answering essay questions. Informal tasks should also meet cognitive demands of the subject | <ul style="list-style-type: none"> Accounting teacher/s, SMT, DISTRICT BCM-DCES & BCM-SES | <ul style="list-style-type: none"> On-going |
| | | <ul style="list-style-type: none"> Administer Formal assessment tasks according to the Programme of Assessment (PoA) in SAG (Grades 12) & PoA in CAPS for Grade 10 & 11 Ensure that cognitive demands as outlined in SAG & CAPS documents (30% lower order, 40% middle order and 30% higher order) are adhered to when setting different assessment tasks. | <ul style="list-style-type: none"> Accounting teacher/s, SMT, District BCM-DCES & BCM-SES Provincial Subject Planner | <ul style="list-style-type: none"> On-going |

| 5. OUTLINE OF INTERVENTIONS FOCUSING ON THREE IMPACT AREAS | | | | |
|--|------|--|---|--|
| | AREA | ACTIVITY | RESPONSIBILITY | TIMEFRAME |
| | | <ul style="list-style-type: none"> Ensure that Provincial and or district common mid-year and final examination papers are set for Grades 10-12 and meet the cognitive demands of the subject | <ul style="list-style-type: none"> District BCM-DCES & BCM-SES Provincial Subject Planner PED Assessment & Examination | <ul style="list-style-type: none"> On-going |
| | | <ul style="list-style-type: none"> Monitoring SBA moderation processes to ensure that School-Based moderation (internal moderation) takes place as prescribed in policy and the guideline documents. Ensure that the moderation tools at school, cluster/district levels are completed. Ensure that the HOD / lead teacher (Accounting teacher) moderates each task before it is administered to learners. In case where the SMT does not have the HOD with the expertise to moderate Accounting, the moderator from the neighbouring school teaching the subject or cluster moderator(s) could moderate using the school-based moderation tool. | <ul style="list-style-type: none"> Accounting teacher/s, Principal, SMT, District BCM-DCES & BCM-SES | <ul style="list-style-type: none"> On-going |
| | | <ul style="list-style-type: none"> Use the Department of Education examination exemplars to expose learners to the nature of the examination paper. These are available on Thutong the DoE curriculum website. www.thutong.org.za . Also refer to Curriculum (Eastern Cape) www.eccurriculum.co.za | <ul style="list-style-type: none"> Accounting teacher/s, SMT, DISTRICT BCM-DCES & BCM-SES | <ul style="list-style-type: none"> On-going |
| | | <ul style="list-style-type: none"> Examination Guidelines provide guidance from the examining panel on the examination to be written at the end of the year. Accounting Examination Guidelines Grade 12 for 2009 is available and teachers are urged to constantly refer to these guidelines when teaching and assessing learners. | <ul style="list-style-type: none"> Accounting teacher/s, SMT, DISTRICT BCM-DCES & BCM-SES | <ul style="list-style-type: none"> On-going |