



basic education

Department:
Basic Education
REPUBLIC OF SOUTH AFRICA

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**TO: HEADS OF PROVINCIAL EDUCATION DEPARTMENTS
HEADS OF PROVINCIAL CURRICULUM SECTIONS
HEADS OF PROVINCIAL EXAMINATION SECTIONS
UNIVERSITIES SOUTH AFRICA
SOUTH AFRICAN QUALIFICATIONS AUTHORITY
UMALUSI
INDEPENDENT EXAMINATION BOARD (IEB)
SOUTH AFRICAN COMPREHENSIVE ASSESSMENT INSTITUTE (SACAI)
INDEPENDENT SCHOOLS ASSOCIATION OF SOUTHERN AFRICA
SCHOOL GOVERNING BODIES (SGB) ASSOCIATIONS
NATIONAL TEACHER ORGANISATIONS**

CIRCULAR S12 OF 2017: THE SPLITTING OF THE ACCOUNTING QUESTION PAPER FROM ONE PAPER TO TWO PAPERS AND THE PROVISION OF A FORMULA SHEET FOR GRADES 10-12

1. The Curriculum and Assessment Policy Statement (CAPS) for Accounting stipulates that the examination for the subject should consist of **ONE 3 hour** paper of 300 marks.
2. The Council of Education Ministers has approved the splitting of the current Accounting paper into two papers.
3. The Accounting question paper has been split into two papers of 2 hours totaling 150 marks each. The content for the two question papers would be split as follows:
 - **Paper 1:** Recording, Reporting, Corporate Governance & Interpretation of Financial Information (Financial Accounting integrated with Managing resources) and
 - **Paper 2:** Manufacturing, Budgeting/Forecasting & Internal Auditing and Control (Managerial Accounting integrated with Managing resources).
4. The CAPS for Accounting stipulate that Managing Resources must be integrated in the teaching and assessment of the other two main topics. This principle will be maintained.
5. Learners will also be provided with a formulae sheet. This will allow learners to focus on the application of the formulae, which is the skill being assessed in an examination.

6. Implementation dates as follows:
 - i. 2018: Grade 10;
 - ii. 2019: Grade 11; and
 - iii. 2020: Grade 12.

7. The **New Grade 10-12 structure** to be implemented incrementally from **2018 in Grade 10** is attached as **Annexure A**.

8. You are kindly requested to bring the contents of this **Circular** to the attention of all provincial and district officials, principals and teachers of both public and independent schools, and relevant stakeholders.



DR G WHITTLE
ACTING DIRECTOR-GENERAL
DATE: 02/11/17