



## *What's in the CAPS Package?*

# A Comparative study of the National Curriculum Statement (NCS) and the Curriculum and Assessment Policy Statement (CAPS): FET Phase

## **ACCOUNTING**

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# PART 1

## NCS & CAPS



# ACCOUNTING IN THE FET PHASE

The subject encompasses accounting knowledge, skills and values that focus on the **financial accounting, managerial accounting** and **auditing** disciplines.

These disciplines cover a **broad spectrum** of accounting concepts and skills to prepare learners for a **variety of career opportunities** and to provide them with valuable personal **life skills**.

# BROAD DESIGN & FORMAT

	<b>NCS</b>	<b>CAPS</b>
<b>Number of documents (subject-related)</b>	4	1 (excluding Exam Guideline)
<b>Total number of pages (in subject-related documents)</b>	139	72 (excluding Exam Guideline)
<b>User-friendliness (Good / Moderate / Poor)</b>	Good but bulky	Good
<b>Accessibility of language (Good / Moderate / Poor)</b>	Good	Good
<b>Alignment (Good / Moderate / Poor)</b>	Good	Good
<b>Central design principle (the technical curriculum design aspect that organises the curriculum)</b>	Outcomes based	Syllabus type (based on Purpose/Aims) (Content based)

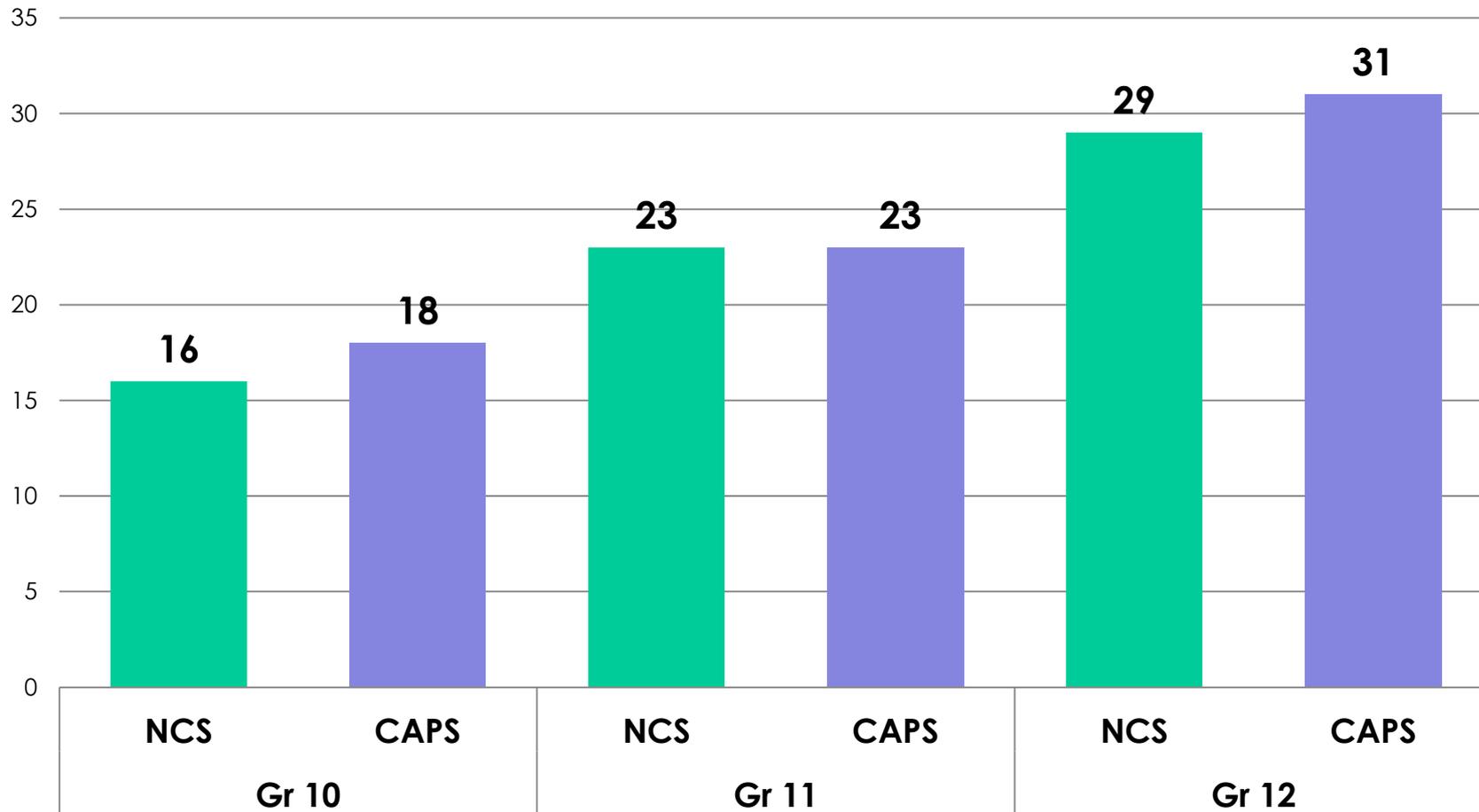
# CENTRAL DESIGN PRINCIPLE

- **NCS:** The content in each of the three grades is organised into three Learning Outcomes: **Financial Accounting, Managerial Accounting and Managing Resources.**
- **CAPS:** All topics in the curriculum are organised under the three main topics of **Financial Accounting, Managerial Accounting and Managing Resources** (which incorporates certain aspects of Auditing).

# AIMS & OBJECTIVES

- The NCS and the CAPS reflect identical objectives.
- Both the NCS and the CAPS documents clearly identify and incorporate the subject specific aims and objectives.

# BREADTH – TOPICS PER GRADE

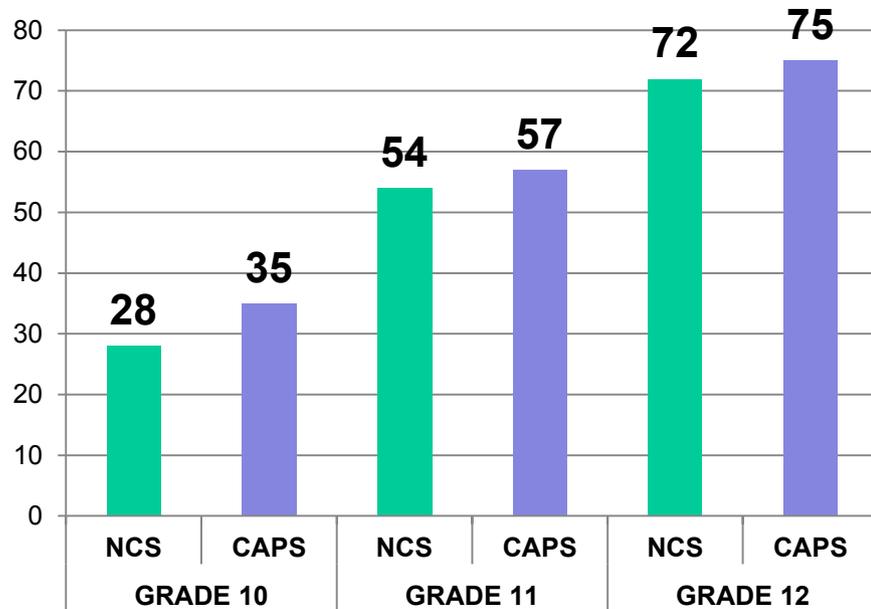


# BREADTH

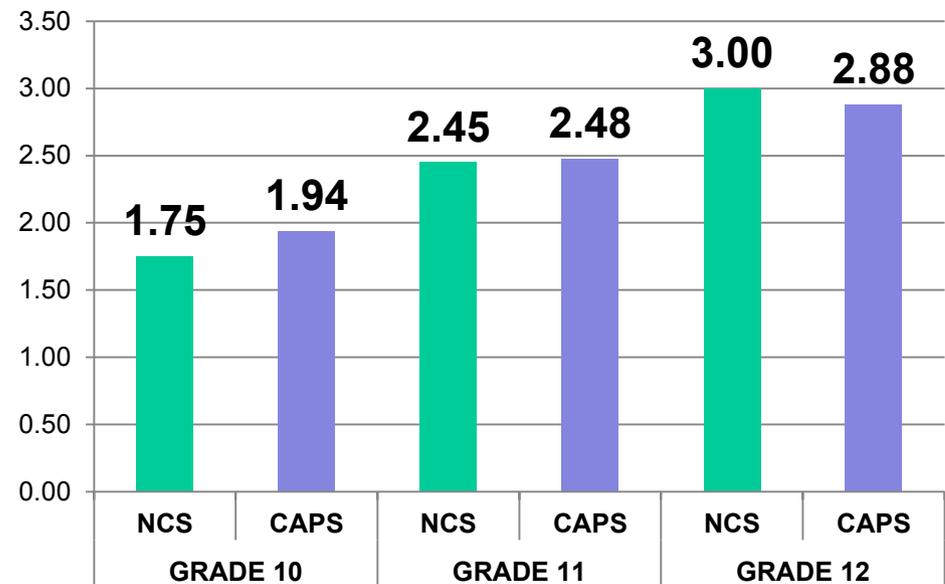
Grade	Increase	Decrease
Grade 10	<p><b>1 shift from Grade 11:</b> Depreciation</p> <p><b>2 new topics:</b> Recon to control accounts; Interpretation of financial stmts</p>	<p><b>Exclusion of 1 theory topic:</b> Financial vs Managerial Accounting</p>
Grade 11	<p><b>3 new topics:</b> Creditors recon; Projected Income Statement Stmt of R&amp;P of clubs</p>	<p><b>1 shift to Grade 10:</b> Depreciation</p> <p><b>Exclusion of 2 topics:</b> Financial statements of clubs Interpretation of FS clubs</p>
Grade 12	<p><b>5 new topics:</b> Difference between co &amp; cc Cost concepts Company cash budget Company Projected Inc Stmt Specific identification valuation</p>	<p><b>Exclusion of 3 topics:</b> Prepare age-analysis CC accounts; Financial statements of cc Interpretation of FS of cc</p>

# DEPTH

## TOTAL OVERALL DEPTH SCORE



## AVERAGE DEPTH SCORE PER GRADE



## AVERAGE DEPTH SCORE FOR PHASE

NCS	CAPS
2.48	2.49

# DEPTH

	NCS			CAPS		
	G10	G11	G12	G10	G11	G12
<b>TOTAL OVERALL DEPTH SCORE</b>	<b>28</b>	<b>54</b>	<b>72</b>	<b>35</b>	<b>57</b>	<b>75</b>
Total topics at 1	9	2	1	8	2	3
Total topics at 2	4	10	7	6	10	6
Total topics at 3	1	8	7	1	9	8
Total topics at 4	2	2	9	3	2	9
	16	22	24	18	23	26
<b>TOTAL OVERALL DEPTH SCORE PER GRADE</b>	<b>1.75</b>	<b>2.45</b>	<b>3.00</b>	<b>1.94</b>	<b>2.48</b>	<b>2.88</b>
<b>TOTAL OVERALL DEPTH SCORE FOR PHASE</b>	<b>2.48</b>			<b>2.49</b>		

# DEPTH

- Average depth scores for NCS and CAPS are identical.
- Depth score for each grade increases incrementally over the years in line with the cognitive demand of the content.
- Decrease in average depth score per topic in Grade 12 due to increased number of topics.
- Total depth score in Grade 12 increases slightly.

# CONTENT SPECIFICATION

	NCS			CAPS		
	G10	G11	G12	G10	G11	G12
<b>Total topics at L</b>	4	11	14	1	1	2
<b>Total topics at M</b>	2	6	5	4	3	9
<b>Total topics at H</b>	10	6	10	13	19	20
<b>Total topics</b>	16	23	29	18	23	31

# CONTENT / SKILL COVERAGE

- Topics are clearly explained. Content under **NCS** & **CAPS** is very similar and appropriately distributed over the three grades.
- **NCS**: Verbs used in describing content give clear indications of the skills expected of learners.
- **CAPS**: Content more detailed; Nouns are used to describe the topic such as ‘analysis’ and ‘interpretation’ – these imply the skills involved
- Skill of Problem-Solving in the context of Accounting is clearly explained in the **CAPS**.

# LATEST DEVELOPMENTS

- The subject content of Accounting is based on the disciplines of **Financial Accounting**, **Managerial Accounting** and aspects from **Auditing** (which informs the content under Managing Resources).
- The **CAPS** reflects the relevant changes to the latest revision of the Companies Act in respect of company concepts, shares of no par value and repurchase of shares.

# TIME ALLOCATION

	<b>NCS</b>	<b>CAPS</b>
Total classroom time allocated for Accounting in the phase	4.5 hours per week	4.0 hours per week
Total hours for all subjects per week	29.5 hours per week	27.5 hours per week
% of total classroom time allocated for all subjects in the phase	15.3%	14.5%

# WEIGHTING OF TOPICS

- **NCS** reflects the sequencing of topics over a year, while the CAPS analyses this per term.
- **NCS**: Total weeks allocated is 37.5; remaining time for exams & revision is 2.5 weeks.
- **CAPS**: 11 weeks is allocated over the year for revision and examinations.
- **CAPS**: structured per term and allows for regular revision and examinations.

# PACING

- **CAPS:** pacing of content regarded as more appropriate than **NCS**.
- Learners are expected to progress at a fast pace, to allow sufficient time for revision and examinations.
- Teachers who proceed at a slower pace for the various reasons, will tend to use the suggested revision time to complete the teaching of the stipulated content to the required depth.

# SEQUENCING

- Degree of specification of sequencing under the **CAPS** exceeds that of the **NCS**.
- **NCS**: sequencing is detailed in the Learning Programme Guidelines; but do not provide specific details about the integration of ethics and internal control under each topic.
- **CAPS**: sequencing is provided in the document; for the bulk of the year, the suggested sequencing is appropriate.

# PROGRESSION

- Both **NCS** and **CAPS** generally reflect strong progression within each grade and across the three grades.
- There is clear movement from one type of content, concept or skill to another. There is also increasing complexity and difficulty from one level to the next.

# PEDAGOGIC APPROACHES

No detailed subject-specific guidance given in both **CAPS** & **NCS**.

- **NCS** encourages a learner-centred and activity-based approach to education
- **CAPS** provides some generic implications for the style of teaching in encouraging active and critical learning
- **CAPS** gives guidance on assessment which has implications for teaching strategies.
- It also notes the skills that teachers must take into account when planning teaching, learning and assessment activities

# ASSESSMENT GUIDANCE

<b>Table 13: Assessment</b>		
	<b>NCS</b>	<b>CAPS</b>
Number of assessment tasks specified	7	7
Types of assessment specified	Presentation, Project, Report, Data response, Case Study, Tests, Examinations	Presentation, Project, Report, Case Study, Tests, Examinations
Examples of dominant types of assessment specified	Tests, Examinations	Tests, Examinations
Specificity of assessment guidance	General & subject-specific	General & subject-specific
Clarity of assessment guidance	High	High

# ASSESSMENT

- Assessment guidance incorporated in CAPS and integrated in teaching plans; whereas NCS was supported by separate SAG document
- Exam Guidelines for NCS & CAPS

<b>School-based assessment</b>	<b>Final examination</b>
<b>25% weighting</b>	<b>75% weighting</b>

# INTEGRATION OF OTHER SUBJECTS

- Low under both **NCS & CAPS**
- Mathematical calculations – ratios & %'s etc
- Language – report-writing
- Business Studies – underlying theory of enterprises

# INTEGRATION OF EVERYDAY KNOWLEDGE

- High integration of everyday knowledge
- Curriculum reflects the world of work – practicalities, bookkeeping & reporting
- Basic essential knowledge can be better developed by relating personal experiences of learners to the Accounting Equation – this has not been specified in **NCS** or **CAPS**

# KEY COMPARISONS NCS TO CAPS

- Certain topics shifted from Grade 11 to Grade 10 i.e. depreciation & interpretation of financial indicators.
- New Companies Act reflected in CAPS e.g. shares of no par value; repurchase of shares; company theory.
- New topics in CAPS i.e. repurchase of shares; creditors' reconciliations; projected I/S and budgets of companies, specific identification stock valuation.
- Curriculum coherence, structure, breadth & depth – no significant change; content repackaged in CAPS; the three major disciplines still apply.
- Sequencing & pacing more detailed in CAPS work schedules.
- High knowledge high skills character retained in CAPS & contextual issues remain similar to those of NCS e.g. language concerns; teacher expertise.

# RECOMMENDATIONS

## **More explicit guidance on pedagogical methods is advised:**

- Set-out of topics and preparation of financial statements might encourage a procedural approach which is teacher-driven. Over-use of the detailed templates will encourage rote learning.
- Conceptual approach to the subject as opposed to purely a procedural bookkeeping approach is advised.

## **Time allocations at the start of Grade 10 need to be refined:**

- Ethics and Internal Control should be integrated with the teaching of other topics covered throughout the year.
- Basic concepts and the interpretation of company information can more easily be transferred from the Financial Accounting context to the Managerial Accounting context.

# RECOMMENDATIONS

- **CAPS needs to be updated more regularly to reflect current practice** – especially IFRS Conceptual Framework; terminology relating to financial statements.
- **Greater specification on new content is needed** – shares of no par value & repurchase of shares (done in Exam Guideline).
- **Shortcomings in teaching of Financial Accounting under EMS curriculum must be addressed** – poor sequencing & omission of expanded Acc equation causes problems for content coverage in Grade 10



# PART 2

## Learner Exit-level Attainment



# EXIT LEVEL OUTCOMES

## Skills

- Demonstrate the ability to select, prepare, organise, present and critically evaluate relevant Accounting information.
- Communicate clearly and effectively.
- Demonstrates competence in communicating information to the various stakeholders.
- Presents information in an effective and coherent manner.

## Knowledge

- Demonstrate competence in the use of Accounting processes.
- Record, measure, analyse and classify financial transactions.
- Apply the content knowledge specified in the CAPS in order to solve problems in an integrated manner

## Values

- Demonstrate a sense of professional ethics and integrity.
- Demonstrate an understanding of the importance of ethical and professional behaviour.

# EXIT LEVELS FET TOPICS

## FIELD 1: FINANCIAL ACCOUNTING

- 12.1.1 Concepts - companies
- 12.1.2 Concepts - GAAP & IFRS
- 12.1.3 Ledger accounts & interpretation – companies
- 12.1.4 Accounting equation - companies
- 12.1.5 Final accounts - companies
- 12.1.6 Financial statements - IS - companies
- 12.1.7 Financial statements - BS & Notes - companies
- 12.1.8 Cash Flow Statement - companies
- 12.1.9 Analysis and interpretation of FS - companies
- 12.1.10 Analyse published FS & audit reports
- 12.1.11 Close corporations - background only
- 12.1.12 Interpret reconciliations: bank, debtors, creditors, age-analysis
- 12.1.13 VAT calculation & Control account

## FIELD 2: MANAGERIAL ACCOUNTING

- 12.2.1 Manufacturing concepts
- 12.2.2 Production Cost Stmt, short-form Inc Stmt & notes
- 12.2.3 Analysis & interpretation of unit costs & break-even
- 12.2.4 Projected IS - sole trader - analyse & interpret
- 12.2.4 Projected IS - company - analyse & interpret
- 12.2.5 Cash budget - sole trader - analyse & interpret
- 12.2.5 Cash budget - company analyse & interpret

## FIELD 3: MANAGING RESOURCES (AUDITING & GVNCE)

- 12.3.1 Interpret & report on movements of assets
- 12.3.2 Valuation of inventories - FIFO & WA
- 12.3.2 Periodic & perpetual inventory systems
- 12.3.3 Professional bodies & Code of conduct
- 12.3.4 Application of internal control & internal audit processes
- 12.3.5 Ethical behaviour in financial environment
- 12.3.6 Legislation governing companies (overview only)

# OMISSIONS & SHIFTS

- Independent research skills of learners to be further developed.
- Removal of managerial accounting from the Grade 10 curriculum – to create more time for depth coverage in basics of financial accounting & indicators
- Financial statements and analysis and interpretation to be taught simultaneously, in all grades, to ensure understanding and not rote learning.
- Analysis, evaluation and creative problem solving are important skills (assessment weighting 30%) but not developed during normal teaching time allocated, e.g. Salaries & wages content.
- Spread of cognitive levels is appropriate but much will depend on the expertise of the teacher in developing higher order thinking skills.

# RECOMMENDATIONS

- The introduction of Accounting in the Senior Phase.
- Emphasis on a conceptual, analytical and questioning approach.
- Income Statement and Balance Sheet needs to be taught In Grade 9.
- The terminology needs to be updated in terms IFRS.

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**THANK YOU**

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