



# What's in the CAPS package?

A comparative study of the  
National Curriculum Statement (NCS) and the  
Curriculum and Assessment Policy Statement (CAPS)

## Further Education and Training (FET) Phase

### Business, Commerce and Management

#### Accounting

Dr JC Ngwenya

Mr TW Hall

Mrs DS Woodroffe

Mrs MJ Vanneer

Mrs PA Townsend

Ms KJ Chapman

#### Business Studies

Dr CG America

Dr MM Nkoane

Mr B Botha

Mr D MacPherson

Mrs P Morris

#### Economics

Prof SM Maistry

Prof MM van Wyk

Mr S Ponen

Mr EJ Pretorius

Mr LJ Johnson

Mrs MLL Rambuda

With

Dr S Grussendorff

Dr C Booyse

June 2014

UMALUSI



Council for Quality Assurance in  
General and Further Education and Training

COPYRIGHT 2014 UMALUSI, COUNCIL FOR QUALITY  
ASSURANCE IN GENERAL AND FURTHER EDUCATION  
AND TRAINING: ALL RIGHTS RESERVED

37 General Van Ryneveld Street,  
Persekor Technopark, Pretoria

Telephone: 27 12 3491510 • Fax: 27 12 3491511

Email: [Info@umalusi.org.za](mailto:Info@umalusi.org.za) • Web: [www.umalusi.org.za](http://www.umalusi.org.za)

Whilst all reasonable steps are taken to ensure the accuracy and integrity of the information contained herein, Umalusi accepts no liability or responsibility whatsoever if the information is, for whatsoever reason, incorrect and Umalusi reserves its right to amend any incorrect information.

This report is dedicated to the memory of Sathiselan Ponen, Senior Lecturer at the University of KwaZulu-Natal and a valued member of the Economics evaluation team.

# ACKNOWLEDGEMENTS

---

This Business, Commerce and Management report includes the findings emanating from the comparative analysis of the Further Education and Training (FET) National Curriculum Statement (NCS) and the Curriculum and Assessment Policy Statement (CAPS) for Accounting, Business Studies and Economics as well as a summary of findings from Part 2 of the CAPS research. Part 2 of the research has determined entry level requirements and expected learner attainment on exit level. A summary of the exit level outcomes for these subjects also appears in the Overview report.

This project was envisaged and conceptualised by Dr Celia Booyse, Manager: Curriculum, Umalusi. The project was co-managed by Dr Booyse and Dr Sharon Grussendorff, who provided much of the constructive commentary on the original subject reports and prepared all the MS Excel spreadsheets for the transfer of data. Dr Grussendorff also helped to adapt the research instruments for the comparative analysis of the NCS and the CAPS, used in determining entry-requirements and exit-level outcomes, as well as the instrument used for international benchmarking (reports to follow).

Dr Grussendorff, a respected researcher, Physics lecturer and consultant to many educational initiatives, has been involved with Umalusi's curriculum research since 2006. In 2012, she was approached by Umalusi's Qualifications, Curriculum and Certification (QCC) unit to co-manage the CAPS quality assurance research. In addition to her management role, Dr Grussendorff has also been team leader for the Physical Sciences team in the FET Phase. Her experience in teacher-support and training in curriculum interpretation with the Joint Education Trust (JET) Education Services have contributed invaluable to the present research as well.

Dr Booyse has managed the CAPS evaluation with her usual immaculate planning, thorough preparation and gentle humanity. The evaluation teams will attest to the fact that they are properly briefed and given the means to do their work well. Dr Booyse almost intuitively, it seems, manages that fine balance that Jerome Bruner writes about between a safe, loving environment and sufficient challenge that allows for the best learning.

Dr Booyse has been steadily supported by her colleagues in the (QCC) unit: Ms Elizabeth Burroughs, Senior Manager: QCC; Mr Duma Sithebe, Assistant Manager: Curriculum; Mr Mohau Kekana, Administrative Assistant; and Mr Mohlahledi Nkadimeng, Administrative Assistant.

Mr Sithebe ably assisted in constituting the evaluation teams, dealing with communication and undertaking the greater part of the document search for the comparative research, each of these a considerable undertaking.

The teams undertaking these evaluations have far exceeded the call of duty, and for that we at Umalusi thank them. Their unstinting hard work and willingness to be stretched by challenges requires grateful recognition. The positive attitude within the teams and the in-depth discussions and collaboration are commendable. It has been satisfying to see that we have all learned from one another's expertise and that all who have par-

anticipated in the process go out with an enriched understanding of the importance of curriculum and its appropriate implementation. It is to be hoped that the accumulated knowledge and wisdom emanating from the project will have positive repercussions in schools, provincial departments, the national Department of Basic Education and in higher education too.

It is worth referring to Annexure A in the Overview report to fully appreciate the wealth of experience and commitment this project has been privileged to draw upon. The teams who contributed to this Business, Commerce and Management report are:

## **ACCOUNTING**

Dr Jabulisile C Ngwenya – Accounting lecturer at the University of KwaZulu- Natal (UKZN)  
Mr Trevor W Hall – Principal of Westville Boys’ High School; Moderator: National & IEB  
Mrs Diane S Woodroffe – Examiner for the SAICA Olympiad  
Mrs Mahlape J Vanneer – Subject advisor; provincial moderator  
Mrs Pamela A Townsend - Senior Lecturer: University of the Witwatersrand (Wits)  
Ms Kirsti J Chapman – Head of Department Accounting: Pretoria High School for Girls

## **BUSINESS STUDIES**

Dr Carina G America - Economics and Management Sciences Lecturer at Stellenbosch University  
Dr Molebatsi M Nkoane – Lecturer in Faculty of Education in the School of Education Studies at the University of the Free State (UFS) and External Moderator and Examiner: SA universities  
Mr Bernhard Botha - Senior Teacher, HOD: Commerce: Brent Park Secondary School  
Mr Daniel MacPherson - Principal: Dr Blok Secondary School  
Mrs Presheena Morris – Acting Head of Department: Commerce at Arena Park Secondary School; Provincial marker

## **ECONOMICS**

Prof Suriamurthee M Maistry - Associate Professor; researcher: Business Education: UKZN  
Mr Sathiselan Ponen - Senior Lecturer: UKZN  
Mr Edwin J Pretorius - External Moderator: Economics, Umalusi  
Mr Lionel J Johnson – Lecturer at the Cape Peninsula University of Technology  
Mrs Moleboheng LL Rambuda - Subject Advisor in the Free State Department of Education  
Prof Michael M van Wyk - C3 NRF Researcher; Professor in the Department of Curriculum and Instructional Studies at Unisa

This report was edited by Mrs Suzanne Clulow. Her work requires grateful recognition.

*leCommunications* was responsible for the final design, layout and printing of the report. Their willingness to help when deadlines were tight is gratefully acknowledged.

Without the sustained work of the Umalusi teams and the detailed, extensive reports written by the people duly acknowledged above, the Overview report and this Business, Commerce and Management report could not have been written. Sincere appreciation for every contribution made to the research and to make the reporting on findings possible.

# CONTENTS

---

<b>Acronyms and Abbreviations.....</b>	<b>10</b>
<b>1. Overview: A Comparative Analysis of the NCS and CAPS for the FET Phase.....</b>	<b>11</b>
1.1 Background.....	11
1.2 The research question, research methodology and instrument.....	11
1.3 Trends across the curricula.....	13
1.3.1 The nature of the curriculum documentation.....	13
1.3.2 Curriculum objectives.....	15
1.3.3 Breadth and depth of content.....	16
1.3.4 Depth.....	16
1.3.5 Specification of content.....	17
1.3.6 Pacing.....	17
1.3.7 Sequencing and progression.....	18
1.3.8 Assessment guidance.....	19
1.3.9 Curriculum integration.....	20
1.3.10 Curriculum coherence.....	21
1.4 Implications for the South African context.....	21
1.5 Recommendations.....	22
1.6 Concluding ideas.....	23
<b>2 Accounting: A Comparison of the NCS and the CAPS for the FET Phase.....</b>	<b>26</b>
2.1 Introduction.....	26
2.2 List of documents referenced.....	26
2.3 Broad curriculum design, format and user-friendliness of curriculum documentation.....	27
2.4 Curriculum objectives.....	29
2.5 Content/skill coverage: breadth and depth.....	31
2.5.1 Coverage (breadth).....	31
2.5.2 Depth.....	35
2.5.3 Specification of topics.....	38
2.5.4 Comments on content/skill coverage.....	41
2.6 Curriculum weighting and emphasis.....	43
2.6.1 Curriculum emphasis within the Phase (subject time allocation).....	43
2.6.2 Curriculum emphasis within the subject (topic weighting).....	43
2.7 Curriculum pacing.....	47
2.8 Curriculum sequencing and progression.....	49
2.8.1 Specification of sequence.....	49
2.8.2 Indication of progression.....	50
2.9 Specification of pedagogic approaches.....	52
2.10 Assessment guidance.....	54



2.11 Curriculum integration.....	55
2.11.1 Integration between subjects.....	55
2.11.2 Integration with the everyday world and knowledge of learners.....	56
2.12 Curriculum overview.....	57
2.12.1 Curriculum coherence.....	57
2.12.2 Implications for the South African context.....	57
2.12.3 Assumptions regarding teacher expertise.....	58
2.13 Concluding remarks.....	58
2.14 Recommendations.....	60
<b>3 Accounting: Exit-Level Outcomes for the FET Phase.....</b>	<b>61</b>
<b>4 Business Studies: A Comparison of the NCS and the CAPS for the FET Phase.....</b>	<b>67</b>
4.1 Introduction.....	67
4.2 List of documents referenced.....	68
4.3 Broad curriculum design, format and user-friendliness of curriculum documentation.....	69
4.4 Curriculum objectives.....	71
4.5 Content/skill coverage: breadth and depth.....	73
4.5.1 Content coverage (breadth).....	73
4.5.2 Depth.....	76
4.5.3 Specification of topics.....	79
4.5.4 Comments on content/skill coverage.....	80
4.6 Curriculum weighting and emphasis.....	82
4.6.1 Curriculum emphasis within the Phase (subject time allocation).....	82
4.6.2 Curriculum emphasis within the subject (topic weighting).....	83
4.7 Curriculum pacing.....	84
4.8 Curriculum sequencing and progression.....	85
4.8.1 Specification of sequence.....	85
4.8.2 Indication of progression.....	86
4.9 Specification of pedagogic approaches.....	87
4.10 Assessment guidance.....	88
4.11 Curriculum integration.....	90
4.11.1 Integration between subjects.....	90
4.11.2 Integration with the everyday world and knowledge of learners.....	91
4.12 Curriculum overview.....	92
4.12.1 Curriculum coherence.....	92
4.12.2 Implications for the South African context.....	93
4.12.3 Assumptions regarding teacher expertise.....	94
4.13 Concluding remarks.....	95

4.14 Recommendations.....	95
<b>5 Business Studies: Exit-Level Outcomes for the FET Phase.....</b>	<b>98</b>
<b>6 Economics: A Comparison of the NCS and the CAPS for the FET Phase.....</b>	<b>106</b>
6.1 Introduction.....	106
6.2 List of documents referenced.....	106
6.3 Broad curriculum design, format and user-friendliness of curriculum documentation.....	107
6.4 Curriculum objectives.....	108
6.5 Content/skill coverage: breadth and depth.....	109
6.5.1 Coverage (breadth).....	109
6.5.2 Depth.....	111
6.5.3 Specification of topics.....	113
6.5.4 Comments on content/skill coverage.....	115
6.6 Curriculum weighting and emphasis.....	119
6.6.1 Curriculum emphasis within the Phase (subject time allocation).....	119
6.6.2 Curriculum emphasis within the subject (topic weighting).....	119
6.7 Curriculum pacing.....	120
6.8 Curriculum sequencing and progression.....	121
6.8.1 Specification of sequence.....	121
6.8.2 Indication of progression.....	122
6.9 Specification of pedagogic approaches.....	123
6.10 Assessment guidance.....	124
6.11 Curriculum integration.....	125
6.11.1 Integration between subjects.....	125
6.11.2 Integration with the everyday world and knowledge of learners.....	126
6.12 Curriculum overview.....	127
6.12.1 Curriculum coherence.....	127
6.12.2 Implications for the South African context.....	127
6.12.3 Assumptions regarding teacher expertise.....	128
6.13 Concluding remarks.....	128
6.14 Recommendations.....	130
<b>7 Economics: Exit-Level Outcomes for the FET Phase.....</b>	<b>131</b>
<b>8 References.....</b>	<b>135</b>
<b>Annexure 1: Accounting Skills Coverage.....</b>	<b>137</b>
<b>Annexure 2: Economics Skills Coverage.....</b>	<b>140</b>

# ACRONYMS AND ABBREVIATIONS

---

AIDS	Acquired immunodeficiency syndrome
AS	Assessment standards
BBBEE	Broad-based black economic empowerment
CAPS	Curriculum Assessment Policy Statement
CCMA	Commission for Conciliation, Mediation and Arbitration
DC	Development cost
DBE	Department of Basic Education
Doc	Document
DoE	Department of Education
EMS	Economic and Management Sciences
EG	Examination Guidelines
FET	Further education and training
FIFO	First in, first out
GAAP	Generally accepted accounting practice
GDP	Gross domestic product
GET	General education and training
Gr	Grade
HESA	Higher Education South Africa
HIV	Human immunodeficiency virus
Hrs	Hours
IASB	International Accounting Standards Board
IFRS	International Financial Reporting Standards
IKS	Indigenous knowledge systems
LO	Learning Outcome
LPG	Learning Programme Guidelines
n.d.	Not dated
NEDLAC	National Economic Development and Labour Council
NCS	National Curriculum Statement
OBE	Outcomes-Based Education
p	Page
pp	Pages
PESTLE	Political, economic, social, technological, legal and environmental
QCC	Qualifications, Curriculum and Certification
SA	South Africa
SAG	Subject Assessment Guidelines
SBA	School-based assessment
SETA	Skills education training authorities
SWOT	Strengths, weakness, opportunities, threats
UKZN	University of KwaZulu-Natal
VAT	Value-added tax
Vs	Versus

# 1. OVERVIEW: A COMPARATIVE ANALYSIS OF THE NCS AND CAPS FOR THE FET PHASE

---

## 1.1 BACKGROUND

Umalusi undertook a project in 2013, the core intention of which was to establish the quality of the Curriculum and Assessment Policy Statement (CAPS) as amended version to the National Curriculum Statement (NCS) of 2008. The work done in 2013 is not only an extension of research to further the understanding of the National Senior Certificate (NSC) qualification, but is similar to the comparative research done in 2008. The research such as this not only develops an understanding of the strengths and weaknesses of the subject curricula, but also assists in building bigger picture of the nature of the qualification itself – what its strengths might be and what challenges might arise for the institutions where it is offered and for the staff implementing it. In short, the research was undertaken with the purpose of ensuring a better understanding of the NSC for all involved.

The current phase of the research is presented in the following reports:

- An overview report of the research process and key findings for subjects and subject clusters
- A series of subject/subject cluster- specific reports for Mathematics, Mathematical Literacy, Languages (English), Social Sciences, Natural Sciences and Business, Commerce and Management.

Initially the reports will be submitted to the Department of Basic Education and Training (DBE). The findings and recommendations have been formulated as guidelines for improvement, in terms of both the national policy and of implementation and assessment. The findings also point to areas that need strengthening in teacher education and professional development. Thereafter, Umalusi, in collaboration with Higher Education Institutions and Higher Education South Africa (HESA), could use this research work towards improving the quality of teacher preparation, not only to equip teachers as field experts, but also as subject methodologists who are able to reflect on their own teaching practice.

## 1.2 THE RESEARCH QUESTION, RESEARCH METHODOLOGY AND INSTRUMENT

**Research question:** The research question for the comparative NCS/CAPS research/evaluation is worded as follows:

*'What does the comparison between the Curriculum and Assessment Policy Statement (CAPS) for FET Phase (Grades 10 to 12) and the National Curriculum Statement (NCS) reveal about:*

- a. the extent to which the NCS curricula were repackaged or rewritten in the formulation of the CAPS;*
- b. the relative depth and breadth of the content covered in the respective curricula,*
- c. the overall design, structure and coherence of the curricula,*

- d. *the level of specification of various aspects of the curricula, and*
- e. *the guidance provided by the curricula for the teaching and assessment of the subject?'*

**Research/evaluation process:** The process involved identification of the evaluation teams across all the subjects under evaluation, followed by the refining of an existing instrument to evaluate and compare the NCS and the CAPS. Thereafter two workshops were held with the evaluation teams, in August and November of 2013, in order to brief them about the evaluation and for the teams to work together on the curriculum analysis. Finally, the evaluation teams completed their analysis via e-communication, and the team leaders took responsibility for the completion and submission of the teams' reports.

**Instrument:** An instrument was customised for this investigation, which required the evaluators to grapple deeply with issues around broad curriculum framing, and concepts such as content breadth and depth, sequencing, progression, coherence and how to determine the weighting and curriculum focus in the documents. All those who participated in the process learned a great deal, and they in turn offered insights from their own expertise which added value to the report.

The evaluation teams were asked to give their opinion on each subject regarding:

- Broad curriculum design – the central design principle;
- The aims/ objectives of the subject;
- The ideal learner envisaged;
- The weighting of each topic in terms of the percentage of time allocated to each;
- The emphasis placed on content and skills;
- The depth of the subject in terms of the extent to which learners could move from a superficial grasp of a topic to a more refined and powerful grasp;
- The degree to which the curriculum of each subject is paced, in terms of the volume to be covered in a specific timeframe;
- The specification of sequencing of topics;
- The progression of topics from Grades 10 to 12 in terms of increase in level of complexity and difficulty;
- The coherence of the curriculum for each subject, in terms of connections and co-ordination between topics through the levels;
- The degree to which teachers are given explicit guidance regarding pedagogy;
- The degree to which teachers are provided with guidance regarding assessment;
- Format and user-friendliness of the curriculum documentation.

Evaluators were asked to comment on the overall guidance and use of the curriculum and the central values underpinning each curriculum.

In addition, the teams had to substantiate their opinions about the extent to which the CAPS for the subjects mentioned above have been 're-packaged' or been rewritten in this repackaging process. The teams were asked to identify the extent to which the repackaging has extended – or contracted – the content and skills which learners are expected to acquire and teachers to teach. Another point for attention was whether the CAPS provides better guidance to teachers than the NCS.

Lastly the evaluation teams were required to make recommendations, based on their findings regarding all the points above. They were requested to provide recommendations for the strengthening of the CAPS for each subject, where these may still require improvement. Such recommendations will form the basis for subsequent work to be undertaken by the DBE and monitored by Umalusi.

### **1.3 TRENDS ACROSS THE CURRICULA**

Although the Umalusi subject evaluation teams worked towards a common goal of assessing the comparability of the NCS with the CAPS, the individual subject reports offer unique insights, with particular details that are of interest to those involved with teaching the subjects in question. There are, however, overarching trends that can be gleaned from the subject reports. These trends are briefly described below. A more detailed section on the trends across the curricula appears in the Overview report.

#### **1.3.1 The nature of the curriculum documentation**

The NCS documents had a great deal of uniformity in style and length across the different subjects, however, the CAPS is somewhat varied between subjects. For some subjects, such as Life Sciences and Physical Sciences, a full teaching programme is provided, with the content and prescribed activities clearly described with definite timeframes. By contrast, the documentation for some subjects, such as History, only provide a list of content to be covered per term, with no time indications for separate topics. The extent of the assessment guidance also varies substantially between subjects, with the Mathematics CAPS containing the shortest guidance on assessment (five pages), while the guidance provided for Mathematical Literacy covers 32 pages. The CAPS documents for English HL and English FAL both contain glossaries, which none of the other subjects have.

The table below (Table 1) illustrates the variation in the length of the subject-related curriculum documents for the CAPS compared with the NCS.

	<b>NCS</b>	<b>CAPS</b>
Lowest number of pages	139 (Accounting)	48 (Economics)
Highest number of pages	204 (English FAL)	164 (Physical Sciences)
Average number of pages	175	82

This table shows that there is much greater variation in the length of the CAPS documents across the different subjects, ranging from 48 pages (Economics) to 164 pages (Physical Sciences) in length, compared with the collection of the NCS subject-related documents, which range from 139 pages (Accounting) to 204 pages (English First Additional Language (FAL)). Each subject varies in terms of the approach taken to the way in which guidance is given to the teacher. This may contribute positively towards the CAPS providing clear and appropriate guidelines within each subject, but it does suggest a lower degree of coherence across subjects in terms of the approach taken within the curriculum documents.

In all subjects, with the exception of Physical Sciences, the **length** of subject-related documents that teachers need to consult has been **reduced** from the NCS to the CAPS. (This does not include the Examination Guidelines document for the CAPS, which may cause the number of pages in the CAPS documentation to exceed that of the NCS in some cases). The reason for the greater length of the Physical Sciences CAPS is that this document has a very detailed level of specification, which will be discussed further under the *Specification* heading.

In all subjects, the evaluation teams deemed the CAPS documents to be more **user-friendly** than the NCS equivalents, mainly due to the number of subject-specific policy documents that had to be consulted in NCS (a minimum of four). The result of this level of documentation meant that lesson preparation became complicated and unwieldy for teachers using the NCS.

The accessibility of the **language** was generally deemed acceptable for both curricula. Some of the evaluation teams commented on the complexity of the educational 'jargon' used in the NCS when describing OBE. This has been reduced in the CAPS, where much simpler language is used to describe the teaching and learning process.

For all subjects except Accounting, there has been an improvement in **alignment** between the documents within each curriculum. Many of the evaluation teams reported that there are contradictions between the various subject-related documents for the NCS. The only evaluation team that did not report alignment problems in the NCS documentation was the Accounting team. As the CAPS has only one subject-related document at the time of the evaluation, meant that the misalignments between documents are no longer an issue.

However, some of the evaluation teams reported alignment issues between the various undated **versions** of the CAPS documents which were released during the imple-

mentation process. (This caused great confusion among teachers and other education practitioners, who were unsure of whether they had the latest version of the CAPS). In addition, as an Examination Guidelines document has been introduced, it is possible that problems with alignment may occur with the CAPS.

Evaluation teams for all subjects agreed that the **design principle** of the curricula has shifted from outcomes-based in the NCS to content-driven or syllabus-based in the CAPS. Where an outcomes-based curriculum is, by nature, learner-centred and activity-based, a content-driven curriculum involves a more teacher-centred, instructive approach. However, both of the languages evaluation teams (English FAL and English HL) commented that, although the CAPS is teacher-driven, there are some skills-based principles involved, such as text-based approaches, with content-based on topics and themes.

Overall, the evaluation teams concluded that the CAPS documents are an improvement over the NCS in terms of the design and structure of the curricula. The recommendation made in the Department of Education (DoE) report (2009, p 63) for '*consistency, plain language and ease of understanding and use*' has been heeded in the compilation of the CAPS.

### 1.3.2 Curriculum objectives

The evaluation teams were asked to compare the objectives that are stated for their subjects in the NCS with those in the CAPS. The general finding across the subjects was that the objectives are very similar for both curricula. (These findings are presented in detail in the individual subject reports). Some of the NCS objectives which are related to socio-political and ethical awareness, and sensitivity to cultural beliefs, prejudices and practices in society, have been excluded from the CAPS. In addition, where the NCS addresses the need for the development of skills related to self-employment and entrepreneurial ventures, these skills are not included in the CAPS objectives.

The English FAL evaluation team noted that the CAPS omits objectives that include human experience, aesthetics of language, and social construction of knowledge. They commented that '*the CAPS has removed the explicit recognition of unequal status of languages and varieties - a key specific objective articulated in the NCS*'.

The Mathematics evaluation team noted that there is '*a de-emphasis in the CAPS of the more explicit transformatory agenda that is articulated in the NCS*'. This is perhaps appropriate, given the historical timing of the two versions of the curriculum, with the NCS being introduced during a time when '*the notion of a national curriculum was a new concept that coincided with the birth of a new democracy*' (DoE, 2009, p 11) and the CAPS, after more than a decade of democracy.



### 1.3.3 Breadth and depth of content

One of the areas that is repeatedly highlighted in the DoE report (2009) is that of finding a balance between breadth and depth in the content of the curricula. It has been shown that less breadth of content covered in more depth ensures a greater chance of future success in the discipline (Schwartz *et al.*, 2008). With this in mind, the evaluation teams compared both the breadth and the depth of the NCS and the CAPS in order to determine any shifts that may have taken place in these areas.

The Economics and Mathematics evaluation teams reported an **increase in the breadth** of content across the FET Phase in the move from the NCS to the CAPS. The English HL, Accounting, Business Studies, and History evaluation teams concluded that the **breadth across the FET Phase is similar** for the NCS and the CAPS. The Physical Sciences, Life Sciences, Geography and English FAL evaluation teams reported a **reduction in the breadth of content** across the FET Phase in the CAPS compared with that in the NCS.

### 1.3.4 Depth

An **increase in depth** from the NCS to the CAPS was noted for Economics and Mathematics. The Accounting, Business Studies, Geography and Physical Sciences evaluation teams reported a **similarity in the depth** required across the FET Phase for the NCS and the CAPS, whereas the English FAL and Life Sciences evaluation teams reported a **reduction in overall depth** from the NCS to the CAPS.

The English HL evaluation team could not comment on depth, since this is left to the discretion of the teacher in terms of the length and complexity of texts that are selected. They made the comment that, although some guidance is given in the CAPS around the selection of appropriate texts, this is insufficient to ensure a common understanding of the level of depth that is required.

The History evaluation team could not compare the depth of the curricula because of the structure of the content outline provided in the NCS, which does not give sufficient detail to provide any form of guidance on the level of depth required. The evaluation team commented on the depth of the CAPS itself, that *'the CAPS manages the tensions between breadth and depth as well as is possible, although there is probably a greater emphasis on breadth than depth'*.

The Mathematical Literacy evaluation team could not compare the depth of the curricula because the NCS defines depth in terms of the mathematical processes involved, whereas the CAPS defines depth in terms of the level of problem-solving required within the selected real-life situations or contexts. Hence, although in one sense the NCS has greater depth than the CAPS, since it contains topics that require application of more complex mathematical skills, the evaluation team noted that the CAPS goes into greater

depth than the NCS in almost every topic, since learners are expected to know more about the topic and to understand the complexity of the authentic real life situation.

### 1.3.5 Specification of content

The curriculum specification, or degree to which knowledge is broken down for stipulation, was compared for the NCS and the CAPS. On the whole, it was found that the level of specification of content is higher in the CAPS than in the NCS. More detail is provided in the CAPS on the exact scope and depth of the content that is to be taught and assessed, than in the NCS. However, three of the evaluation teams, namely those for Economics, English HL and English FAL, did not report an increase in specification of content in the CAPS.

In terms of satisfying the recommendation made in the DoE Report (2009, p 62) that curricula should provide '*clear, succinct and unambiguous*' statements of learning, the majority of the CAPS subject documents satisfy these criteria. Nevertheless, particular attention must be paid to the level of clarity provided in the two English language curricula, to ensure that these provide the necessary guidance to teachers. In addition, many of the subject evaluation teams reported that the CAPS documents require a thorough edit, as there are numerous errors that appear throughout the documents, which may lead to confusion and erroneous interpretation of the curricula.

### 1.3.6 Pacing

All of the evaluation teams, with the exception of Mathematical Literacy, agreed that the **level of stipulation of the pacing** is greater in the CAPS than in the NCS, since more explicit guidelines on time frames are provided in the CAPS. The Mathematical Literacy evaluation team found that the work schedules in the CAPS do not provide sufficient detail about the actual content to be taught or the resources needed for the teaching to allow for a clear sense of pacing. They also found discrepancies between the suggested work schedules, which specify broad content for each week (Mathematical Literacy CAPS, pp 16-20), and the summary of the number of weeks to be spent on each topic (Mathematical Literacy CAPS, p 15).

The evaluation teams were asked to comment on the **actual level of the pacing** for each of the curricula as it would be experienced by learners in the FET Phase. The pacing was difficult to judge in the NCS due to the low level of specification, and the flexibility granted to teachers to determine the pace in response to the varying needs of learners. In spite of this lack of specification, however, some of the evaluation teams were able to make broad judgements on the levels of pacing, based on the breadth of content stipulated within the overall time frame for each grade. On this basis the **Physical Sciences, Ac-**

counting, Economics, English FAL and Geography evaluation teams indicated that the pacing of the NCS was likely to be experienced as fast. The remaining evaluation teams were either unable to comment on the pacing, or considered the pace to be moderate.

For the CAPS, evaluation teams for all subjects except for **Geography, Mathematical Literacy** and **Life Sciences** commented that pacing is likely to be experienced as fast, since the time allocation for teaching the content does not allow for a sufficient depth of engagement with the content as specified. The Geography evaluation team concluded that the pacing is carefully considered and realistic in the CAPS. The Mathematical Literacy evaluation team deemed the pacing to be moderate, based on their overall impression of the material to be covered. The Life Sciences evaluation team considered the pacing to be fast for Grades 10 and 11, and commented that *'the experience of teachers is that they have to rush through the curriculum to complete it in the year'*. They considered the pacing to be moderate for Grade 12, but mentioned that the pacing is uneven, in that *'too much time is allocated for some topics, and too little for others'*.

### 1.3.7 Sequencing and progression

In general, the evaluation teams found the **degree of specification of the sequencing** to be higher in the CAPS than in the NCS. This is to be expected from a curriculum which has been designed to provide a structured learning programme, as does the CAPS, in contrast to the approach taken by the NCS, which is to allow teachers the flexibility to design their own learning programmes.

The evaluation teams were asked to make a judgement on whether **progression within each grade** is evident in the NCS and the CAPS. Interestingly, although there is no expectation in the **NCS** that teachers follow the sequence of topics as they are laid out in the curriculum, many of the evaluation teams found that the order in which the topics are laid out in the curriculum offer an inherent sense of progression. However, a wide range of interpretations of the sequencing of topics by textbooks, provincial departments and other interpreters of the curriculum meant that this inherent progression was not always followed through in practice. For the **CAPS**, no clear trend is evident across the subjects in terms of the sequence of topics allowing for progression within each grade. The reasoning behind the sequencing of content is not always clear, and in some cases does not appear to have been designed with progression in mind. An example of this is in Physical Sciences, where the Grade 10 CAPS interrupts the flow of certain chemistry topics with the insertion of unrelated physics topics, causing a break in the flow and hence conceptual progression for learners. The Accounting, Economics, Business Studies and Mathematical Literacy evaluation teams all reported strong evidence of progression within each grade.

With regard to the **progression across the grades**, the evaluation teams generally found that progression across the grades in the NCS is clearly evident through the way in which

the Assessment Standards (ASs) are expressed, with clear increase in the cognitive demand indicated in the way in which these are described for each grade. Progression in terms of the content across the grades was reported as strong by all evaluation teams except for Physical Sciences, Geography, History, English HL and Mathematical Literacy, where evaluation teams reported either a clear lack of progression, with uneven degrees of complexity across the grades, or a lack of guidance regarding the required level of complexity for the specified topics.

For the CAPS, all of the subjects, with the exception of the language evaluation teams, reported a clear progression across the grades. The English FAL evaluation team made the comment that *'the CAPS offers almost no specification as to the expected depth of topics to be covered in each successive grade, and no indication of progression across the phase'*. The English HL evaluation team reported that the CAPS offers guidelines only as to how progression should take place, but does not give sufficient guidance to teachers to ensure that a clear increase in the level of complexity or difficulty is realised in the learning process. The lack of specification of the length and complexity of texts to be used exacerbates this.

### 1.3.8 Assessment guidance

Both the NCS and the CAPS provide generic guidance to teachers on the purpose, forms and methods of assessment. In addition, subject-specific guidelines are given for each subject in the various subject-related documents.

The **types** of assessment outlined in the NCS are baseline, diagnostic, formative and summative assessment. In addition, a distinction is made between formal and informal assessment. In contrast, the CAPS outlines only two types of assessment, namely formal (*'assessment of learning'*) and informal (*'assessment for learning'*). It is noteworthy that the CAPS has conflated firstly, formative and informal assessment, and secondly, summative and formal assessment. In addition, no mention is made in the CAPS of assessment as an aid to diagnosing or remediating barriers to learning.

The NCS describes three **methods** of assessment, namely self-assessment, peer assessment and group assessment. The CAPS narrows this down to self- and peer assessment.

The **methods** of recording assessment in the NCS include rating scales, task lists or checklists and rubrics. The method of recording assessments in the CAPS is based on marks.

With regard to the formal assessment tasks for each subject, most of the evaluation teams reported that the **number of formal assessment tasks** prescribed per grade is equivalent for the NCS and the CAPS, with exceptions being English FAL and English HL, where the number of formal assessment tasks has been reduced, and Life Sciences, where the number of tasks has increased in the CAPS.

In all of the subjects there is a strong **emphasis on tests and examinations** in terms of the overall summative assessment mark in the CAPS. The final mark for each grade in the CAPS is made up of 25% classwork and 75% end-of-year examination. The 25% classwork mark is made up of a high proportion of marks from tests and the June examination. Hence, the minimum contribution of tests and examinations towards the Grades 10 and 11 marks is 80%, and towards the final Grade 12 mark is 85%. This leaves a maximum of 20% representation for projects, practical investigations, assignments and other forms of assessment in Grades 10 and 11, and a maximum of 15% representation of these in Grade 12. While this emphasis may be necessary for assessments to be reliable, it is prejudicial for learners who perform better at tasks that are not test- or examination-based.

The Assessment chapter of the NCS Subject Statements includes a full set of competence descriptors for each level of achievement for each grade, ranging from Level 6 (Outstanding) to Level 1 (Inadequate). In practice, these descriptors were never used, as it was unclear how they should be applied. No such descriptors appear in the CAPS document.

Clearly an attempt has been made in the CAPS to simplify the fairly elaborate approach taken in the NCS. Although this has been necessary in order to reduce the complexity and administrative load caused by assessment under the NCS, it does raise the question of whether valuable insights available through the more nuanced NCS approach to assessment, may have been lost in the process.

### 1.3.9 Curriculum integration

All of the evaluation teams, without exception, found the **level of integration between subjects in the FET Phase** to be low for the CAPS, with little or no explicit mention of reference to fields of learning in other subjects. In the NCS the explicit mention of integration between subjects was only marginally greater than in the CAPS in History, English HL and English FAL. In all other subjects the NCS showed a similarly low level of integration with other subjects, in spite of the stated intention of cross-subject integration.

No clear trends were evident from the findings regarding the level of integration **between the subjects and the everyday (general) knowledge of learners** at their stage of development and in their contexts, since the subjects have varying degrees of applicability to everyday life. Some subjects, such as Mathematical Literacy and Accounting, have a natural link with the everyday world, and these evaluation teams hence reported a high level of integration with learners' everyday lives for both the NCS and the CAPS. Other subjects, namely Economics, Physical Sciences, Life Sciences, English FAL and English HL, reported a drop in the level of integration with everyday knowledge from the NCS to the CAPS. The only visible trend in the findings was that none of the subject evaluation teams reported an increase in the level of integration with everyday life in the move to the CAPS.

The evaluation teams found that the CAPS subject documents as having much clearer discipline-boundaries than those of the NCS. This satisfies the recommendation in the DoE report (2009) for '*statements which are clear, succinct, unambiguous, measurable, and based on essential learning as represented by subject disciplines*' (p 49).

### 1.3.10 Curriculum coherence

The evaluation teams found that the NCS shows clear evidence of an intention for **horizontal coherence**, in its description of integration and its definition of subjects: '*Integration is achieved within and across subjects and fields of learning. The integration of knowledge and skills across subjects and terrains of practice is crucial for achieving applied competence ... In an outcomes-based curriculum like the NCS, subject boundaries are blurred. Knowledge integrates theory, skills and values. Subjects are viewed as dynamic, always responding to new and diverse knowledge, including knowledge that traditionally has been excluded from the formal curriculum*' (DoE, 2003, pp 8, 11). However, this horizontal coherence was not achieved in practice in the NCS, as is evidenced by the lack of explicit guidance for teachers on how to achieve this integration across subjects. Instead, most of the subject evaluation teams commented on the strong discipline-based approach to knowledge in the NCS, which suggests a vertically aligned curriculum structure. This shows a lack of coherence between the stated intention and the actual course structure of the NCS.

The low level of integration between subjects in the CAPS, as mentioned previously, indicates that horizontal coherence is not a design feature of the CAPS documents. The CAPS has a strong discipline-based approach to knowledge within the subjects, as reported by all of the evaluation teams except English FAL and Mathematical Literacy. (It is appropriate that these two subjects are not strongly discipline-based, as they are both subjects which aim to develop literary competence in their respective fields, rather than being disciplines in their own right.) It can therefore be inferred that the CAPS shows a clear and coherent **vertical alignment**, which is evidenced by the clearly demarcated subject boundaries, and the strong discipline-based approach within the subjects. This brings clarity for teachers and learners regarding the exact terminology, content and skill requirements within each discipline. This will lead to a more rigorous induction into the discourse of each discipline for teachers and learners than a more horizontally aligned curriculum would allow. A vertically aligned curriculum does not bring about an explicit development of the ability of a learner to transfer concepts and skills between subjects and into the everyday world.

## 1.4 IMPLICATIONS FOR THE SOUTH AFRICAN CONTEXT

The majority of the evaluation teams agreed that the structured outline of content and

activities in the CAPS is more likely to facilitate the development of sound knowledge and skills than the more open, non-prescriptive approach of the NCS. The CAPS is therefore, on the whole, a more suitable curriculum for the current South African educational context. However, the English FAL evaluation team noted that: *'The CAPS is based on conflicting assumptions about teacher expertise. The overt assumptions are that teachers cannot, or should not have to, develop their own teaching plans, and thus they are provided with these. This suggests that the CAPS assumes that teachers do not have the expertise (or time) necessary to develop their own teaching programmes. However, there are so many gaps in the teaching plan, and there is so little specification about depth or progression, that it would require a highly skilled and competent teacher to identify such gaps and failures of logic, and take steps to mediate the plans to address these problems'*.

In addition, some of the evaluation teams expressed concern over the lack of availability of the necessary resources for implementing the CAPS:

- The Economics evaluation team raised the concern that the required learner support materials (such as magazines, newspapers, statistical data and the internet) are not available in all South African classrooms.
- Both of the experimental science subjects, namely Physical Sciences and Life Sciences, quoted statistics that fewer than 5% of South African schools have equipped, functional laboratories (Equal Education, 2012). Both evaluation teams raised the concern that the CAPS is unlikely to be able to be fully implemented in the vast majority of South African schools, given the specialised nature of the equipment required for the prescribed classroom activities in the CAPS.

## 1.5 RECOMMENDATIONS

Each of the subject evaluation teams made specific recommendations for the CAPS for their subject. The following general recommendations are made with the intention of strengthening the CAPS:

- The silence on the role of the teacher in the CAPS documents is concerning. The **place of the teacher** in the learning process needs to be clearly acknowledged and articulated in the CAPS documents.
- Since there has been an implicit shift in the **underlying pedagogy** from a learner-centred to a teacher-centred approach, explicit guidance should be given on what this shift means in terms of the choice of teaching strategies.
- The findings of the evaluation teams show that three of the curricula require **urgent attention**:

- o The **Mathematics** CAPS is deemed by the evaluation team to be significantly more demanding than the NCS, since the CAPS content exceeds that of the NCS in both breadth and depth. This is of great concern, since the NCS Mathematics was already experienced as challenging for a significant portion of the learners. The Mathematics document therefore requires revision to ensure that there is appropriate provisioning of Mathematics for all learners wanting to take Mathematics in the FET Phase.
- o The **English FAL** CAPS is problematic, since not all of the topics mentioned in the content overview in the CAPS are represented in the teaching plans that are provided. The evaluation team made the comment that *'there are so many gaps in the teaching plan, and there is so little specification about depth or progression, that it would require a highly skilled and competent teacher to identify such gaps and failures of logic, and take steps to mediate the plans to address these problems'*. This is a consequence of the unrealistic breadth of content that is outlined in the content overview. The selection of content in the overview therefore needs revision. The teaching plans require reworking, to ensure internal consistency in the CAPS, and to prevent superficial or incoherent implementation of the curriculum. Special attention needs to be paid to the 'Language Structures' section, which, in particular, has major gaps and fails to progress logically.
- o The **English HL** evaluation team found that the clarity of guidance provided in the CAPS is undermined by the lack of guidance regarding the texts to be selected, and the relegation of the teaching of language structures and conventions to an appendix in the CAPS document. It is recommended that, in order to provide clearer guidance to teachers, the teaching plans be revised as follows:
  - More explicit guidance should be provided on the nature and complexity of texts to be selected.
  - The teaching of language structures should be integrated as part of the teaching plan.
- The CAPS documents require a **thorough edit**, as many of the subject evaluation teams reported that there are numerous errors that appear throughout the documents, which could lead to confusion and erroneous interpretation of the curricula. Many of the evaluation teams also commented on typographic and spelling errors in various places throughout the document which require a thorough language edit.

## 1.6 CONCLUDING IDEAS

In the move from the NCS to the CAPS there has been a clear shift in the underpinning educational approach, from the OBE of the NCS, described as encouraging *'a learner-centred and activity-based approach'* (DoE, 2003, p 7), to the approach in the CAPS which is described as *'an active and critical approach to learning, rather than rote and uncritical learning of given truths'* (CAPS subject statements, 2011, p 4). In addition,



the CAPS has narrowed its focus to a more clearly discipline-specific approach, with the exclusion of principles such as integration, portability and articulation, and with the re-establishment of subject boundaries (as evidenced by the omission of any discussion around the definition of the term 'subjects', and the omission of the NCS's stated intention of blurring of subject boundaries).

There has also been a shift from the strong focus on groupwork that the NCS adopted, to a focus on the learner taking individual responsibility for his/her learning, as evidenced by the inclusion of the clause 'work as individuals' in the description of the type of learner envisaged (CAPS subject statements, 2011, p 5).

Where the NCS explicitly states the teacher's role as being (amongst other roles) the interpreter and designer of learning programmes and associated classroom activities, the design of the CAPS shifts this role, since the CAPS is itself a pre-designed learning programme, with prescriptive classroom activities. This, together with the silence in the introductory pages of the CAPS regarding the teacher, suggests that the role that the teacher plays has become greatly diminished in the CAPS. The implication is that teachers operate at the level of implementers of a predetermined learning programme, rather than having much flexibility in the design and adaptation of this learning programme to the varying needs of learners.

The findings of the Ministerial Task Team, laid out in the DoE Report (2009), showed that the expectation that teachers design their own learning programmes was strongly resisted by teachers and other respondents. Instead, the suggestion was that a more clearly structured teaching plan be provided to enable teachers to 'devote their energy to delivering quality instruction' (p 19). In this sense, the CAPS satisfies the recommendations made in the report.

The findings of the subject evaluation teams show that, for the majority of subjects, the content covered in the CAPS does not differ significantly in breadth or depth from the content in the NCS. Exceptions to this are the following subjects:

- **Mathematics:** The evaluation team found that the CAPS content exceeds that of the NCS in both breadth and depth, and is thus likely to be experienced as '*significantly more demanding than the NCS*'.
- **Life Sciences:** The evaluation team found that, although the curriculum content has been mostly re-packaged in the transition from the NCS to the CAPS, there has been some reduction in both breadth and depth of the content in the CAPS.

Most of the evaluation teams concluded that the CAPS documents are an improvement over the NCS with regard to providing '*statements which are clear, succinct, unambiguous, measurable, and based on essential learning as represented by subject disciplines*'. Exceptions to this are the following subjects:

- **English FAL:** The content that is outlined in the content overview in the CAPS (pp 10-48 of the English FAL CAPS) is very broad, and consequently has led to a set of teaching plans (pp 53-76 of the English FAL CAPS) which have not incorporated all of the content in the teaching time available. As a result, there is a difference between the topics which are included in the content overview and those represented in the teaching plans. This is likely to lead to confusion for teachers, and probable variations in interpretations of the curriculum.
- **English HL:** Although the evaluation team's overall comment on the CAPS was favourable, in that the *'core topics are fundamental to any course or syllabus intending to teach literacy, and include the development of writing, reading, listening and grammatical skills'*, the evaluation team indicated that the clarity of the guidance provided by the CAPS is undermined by the lack of guidance regarding the texts to be selected, and the relegation of the teaching of language structures and conventions to an appendix in the CAPS document, rather than integrating this as part of the teaching plan.

The move from OBE has also resulted in a shift from a cooperative, discovery-based learning, where the learner is a participant in the learning process, as a negotiator of meaning, to content-driven learning, where the learner is a recipient of a body of pre-determined knowledge.

Based on the findings of the subject evaluation teams, it can be concluded that the CAPS documents have a much more detailed level of specification of content than the NCS documents. A consequence of this increased level of specification is that there has been a shift in terms of the level at which the curriculum is aimed. According to the schema of curriculum levels discussed in the overview report, the NCS is set at the 'macro' level, since it focuses mainly around attainment levels, and the construction of the actual educational programme is left to the teacher, while the CAPS has shifted to the 'meso' level, and even, to some extent, the 'micro' level, in that its structure is that of an instructional programme, with a detailed description of content, sequencing and pacing.

## 2 ACCOUNTING: A COMPARISON OF THE NCS AND THE CAPS FOR THE FET PHASE

---

### Evaluators

Dr Jabulisile C Ngwenya

Mr Trevor W Hall

Mrs Diane S Woodroffe

Mrs Mahlape J Vanneer

Mrs Pamela A Townsend

Ms Kirsti J Chapman

### 2.1 INTRODUCTION

Accounting is the language of business which empowers users to make rational economic decisions. Accounting is thus a system that places a measurement on the decisions taken by the business and communicates this message to the users in the form of financial statements. Recognition, measurement, recording and presenting of this information are therefore vital components of the subject.

This definition, which must be interpreted in a broad context of accounting, supports the principles outlined in the CAPS (Doc 2.1, p 8) (see section 3.2 for references): *'This discipline ensures that principles such as ethical behaviour, transparency and accountability are adhered to. It deals with the logical, systematic and accurate selection and recording of financial information and transactions, as well as the compilation, analysis, interpretation and communication of financial statements and managerial reports for use by interested parties'*.

The subject encompasses accounting knowledge, skills and values that focus on the disciplines of **Financial Accounting**, **Managerial Accounting** and **Managing Resources** (including Auditing). 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.

### 2.2 LIST OF DOCUMENTS REFERENCED

The evaluation team consulted four documents relating to the NCS and three documents that define the CAPS. These are listed in Table 2. Each document is given a reference code which is used when referring to the document throughout the rest of this Accounting report.

Table 2: Referenced documents	
<b>1 National Curriculum Statement (NCS)</b>	
Department of Education. 2003. National Curriculum Statement for Grades 10 – 12 (General): Accounting.	Doc 1.1
Department of Education. 2008. National Curriculum Statement for Grades 10 – 12 (General): Learning Programme Guidelines -Accounting.	Doc 1.2
Department of Education. 2008. National Curriculum Statement for Grades 10 – 12 (General): Subject Assessment Guidelines –Accounting.	Doc 1.3
Examination Guidelines. 2009.	Doc 1.4
<b>2 Curriculum and Assessment Policy Statement (CAPS)</b>	
Department of Basic Education. 2011. National Curriculum Statement (NCS) Curriculum and Assessment Policy Statement (CAPS). Further Education and Training Phase. Grades 10 – 12 Accounting.	Doc 2.1
Department of Basic Education. n.d. National Policy Pertaining to the Programme and Promotion Requirements of the National Curriculum Statement. Grades R – 12.	Doc 2.2
Department of Basic Education. n.d. National Protocol for Assessment. Grades R – 12.	Doc 2.3

## 2.3 BROAD CURRICULUM DESIGN, FORMAT AND USER-FRIENDLINESS OF CURRICULUM DOCUMENTATION

This section evaluates the seven documents referred to in Table 2 (above) in terms of the design, format and user-friendliness of the curriculum documents. Table 3 (see below) summarises the salient issues from this process which are discussed in further detail below<sup>1</sup>.

<sup>1</sup> The documents were assessed for their user-friendliness using the following scale:

**Good:** Very user-friendly – the function and the structuring of the documents is clear.

**Moderate:** Moderately user-friendly – the function and the structuring of the documents is sometimes clear and at other times the function is unclear or the structuring confusing.

**Poor:** Not user-friendly – the function and the structuring of the documents is often unclear or the structuring is overly complex.

The accessibility of the language used in the documentation was assessed using the following scale:

**Good:** Very accessible language – the documents use plain, direct language

**Moderate:** Moderately accessible language – the documents sometimes use plain, direct language and at other times the language is complex or obscure or terms are ill-defined

**Poor:** Inaccessible language – the documents often use complex or obscure language and terms that are not defined

The alignment between the various documents was assessed using the following codes:

**Good:** Good alignment, it is clear how documents relate to one another and complement one another

**Moderate:** Moderate alignment – it is sometimes clear how documents relate to one another; there are some contradictions across documents or there are instances where it is not clear how documents complement or relate to one another

**Poor:** Poor alignment – it is not clear how documents relate to one another. There are contradictions across documents, or how documents complement one another is not clear at all.

Table 3: Broad design, format and user-friendliness		
	NCS	CAPS
Number of documents (subject-related) (excluding Exam Guideline)	4	1
Total number of pages (in subject-related documents) (excluding Exam Guideline)	139	72
User-friendliness (good/moderate/poor)	Good but bulky	Good
Accessibility of language (good/moderate/poor)	Good	Good
Alignment (good/moderate/poor)	Good	Good
Central design principle (the technical curriculum design aspect that organises the curriculum)	Outcomes- based	Syllabus type (based on Purpose/Aims) Content- based

**User-friendliness:** Under the NCS, the curriculum, teaching schedules/plans, assessment practices and examination guidelines appear in four separate documents (Docs 1.1 – 1.4). Although these were prepared in a relatively user-friendly manner, together with additional advice on teaching and assessment practices, separating the documents made them bulky and created logistical problems for teachers since the information was not presented in a consolidated manner. Nonetheless, the NCS and its supporting documents were found to include useful examples of lesson plans covering teachers' actions, learners' activities and assessment strategies (Doc 1. 2, pp 28-52) which no longer appear in the CAPS.

Under the CAPS, the curriculum and assessment policies and practices are consolidated in one document (Doc 2.1) together with the teaching schedules. A configuration which should allow for a greater degree of user-friendliness; however, as mentioned above, the degree of detail regarding classroom practices is significantly reduced. It should be noted that the Department of Basic Education (DBE) intends to produce an Examination Guideline for 2014 to support the CAPS, but this has yet to be published and therefore does not form part of this study.

**Accessibility of language:** Under the NCS and the CAPS, the language is subject-specific and at a level that should be understandable to teachers who have been trained in the subject.

**Alignment:** Under the NCS, alignment between the four documents is good and consistent; however, there is some duplication. Under the CAPS the curriculum details, teaching schedules/plans and assessment policies are consolidated in one document with good alignment between the three components.

**Central design principle:** The organising principle of the NCS is clearly described and cohesively followed-through in the design of the curriculum and the supporting documents. The design principle is explicitly stated in the NCS (Doc 1.1, p 10): *'This subject encompasses Accounting knowledge, skills and values, focusing on the financial, managerial and auditing fields'*.

The NCS design principle is very coherent. The content for each of the three grades is organised into three Learning Outcomes: Financial Accounting (recording and reporting through financial statements), Managerial Accounting (costing, budgeting and projections) and Managing Resources (asset validations, internal control, auditing and ethics in the accounting context). The content in each Learning Outcome is appropriately placed for each of the three years of study, and hence shows conceptual cohesion, contributes to the accessibility of the curriculum and ensures that no area of content is marginalised in terms of addressing the stated outcomes.

The same comments apply to the CAPS which states: *'The subject encompasses accounting knowledge, skills and values that focus on the **financial accounting, managerial accounting and auditing fields**'* (Doc 2.1, p 8). All topics in the curriculum are organised under the three main themes (also referred to as 'main topics') of Financial Accounting, Managerial Accounting and Managing Resources (which incorporates certain aspects of Auditing).

Both the NCS and the CAPS are designed to accommodate both progression within a grade as well as from one grade to another. Consequently, both the NCS and the CAPS lend themselves to progression across the full range of cognitive levels. This will be explored more deeply in section 2.2.8 of this report.

## 2.4 CURRICULUM OBJECTIVES

The NCS and the CAPS reflect common objectives delineating the subject as a general life skill and as a foundation for dealing with financial matters in any future career but specifically as a basis for careers in financial accounting, managerial accounting and auditing fields. The objectives were identified from the introductory section to the subject in each document (Doc 1.1, pp 7-8 and Doc 2.1 pp 8-9). Further detail on the commonality of the objectives is reflected in Table 4 (see below).

<b>Table 4: Subject-specific aims/objectives of the curricula</b>		
	<b>NCS</b>	<b>CAPS</b>
Record, analyse and interpret financial and other relevant data in order to make informed decisions.	Y	Y
Present and/or communicate financial information effectively by using generally accepted accounting principles in line with current developments and legislation.	Y	Y

<b>Table 4: Subject-specific aims/objectives of the curricula (continued)</b>		
	<b>NCS</b>	<b>CAPS</b>
Develop and demonstrate an understanding of fundamental accounting concepts.	Y	Y
Relate skills, knowledge and values to real-world situations in order to ensure the balance between theory and practice, to enter the world of work and/or to move to higher education and to encourage self-development.	Y	Y
Organise and manage learners' own finances and activities responsibly and effectively.	Y	Y
Apply principles to solve problems in a judicious and systematic manner, in familiar and unfamiliar situations, thus developing the ability to identify and solve problems in the context of the various fields of Accounting.	Y	Y
Develop critical, logical and analytical abilities and thought processes to enable learners to apply skills to current and new situations.	Y	Y
Develop the following characteristics: ethical behaviour, sound judgement, thoroughness, orderliness, accuracy and neatness.	Y	Y
Deal confidently with the demands of an accounting occupation manually and/or electronically.	Y	Y
Acquire financial skills, knowledge and values that can contribute directly or indirectly to the improvement of the standard of living, human development and productivity.	Y	Y*

\* Although this objective is not expressly listed in the Accounting CAPS document, it is regarded as forming part of the other objectives relating to careers and the world of work.

Both the NCS and the CAPS clearly identify and incorporate the subject-specific aims and objectives as listed in Table 4 with the exception of 'the improvement of the standard of living, human development and productivity' referred to in the note below the table. Accounting, as a subject, aims to develop learners who are able to make rational economic decisions and confidently communicate this financial information to a wide variety of users.

## 2.5 CONTENT/SKILL COVERAGE: BREADTH AND DEPTH

### 2.5.1 Coverage (breadth)

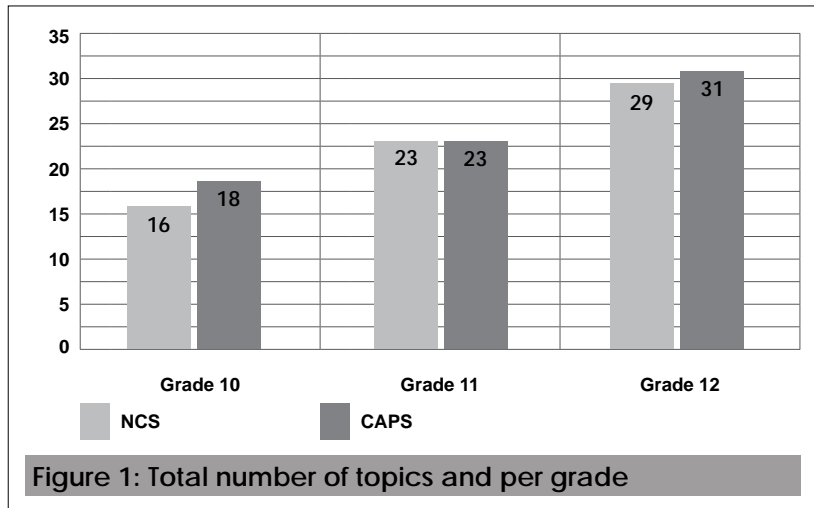
Table 5 identifies the content, concepts and skills areas covered in the FET Phase (Grade 10 – 12) in Accounting under both the NCS and the CAPS.

Topic (content/concept)	Covered in the Curriculum (Y)					
	NCS			CAPS		
	Grade 10	Grade 11	Grade 12	Grade 10	Grade 11	Grade 12
Accounting concepts and principles	Y	Y	Y	Y	Y	Y
Concepts of sole proprietorships	Y			Y		
Concepts of partnerships		Y			Y	
Concepts of clubs		Y			Y	
Concepts of companies - separate legal entity, limited liability			Y			Y
Concepts of close corporations			Y			Y
Basic bookkeeping	Y			Y		
Unique accounts: partnership		Y			Y	
Unique accounts: club		Y			Y	
Unique accounts: company			Y			Y
Unique accounts: close corporation			Y			
Accounting equations for all forms of business enterprise	Y	Y	Y	Y	Y	Y
Bank reconciliations – preparation		Y			Y	
Bank reconciliations - analysis and interpretation			Y			Y
Reconciliation of a debtors/creditors list to a control account			Y	Y		Y
Age-analysis – preparation			Y			
Age-analysis – interpretation						Y
Creditors reconciliations to creditors' statement - preparation			Y		Y	Y
Creditors reconciliations to creditors' statement - analysis and interpretation						
Year-end adjustments	Y	Y	Y	Y	Y	Y
Closing transfers, final accounts and trial balances	Y	Y	Y	Y	Y	Y
Financial statements - income statement and balance sheet: sole trader	Y			Y		
Financial statements - income statement and balance sheet: partnership		Y			Y	
Financial statements - income statement and balance sheet: club		Y				
Statements of receipts and payments: club					Y	
Financial statements - income statement and balance sheet: company			Y			Y
Financial statements -income statement and balance sheet: close corporation			Y			
Differences in financial statements of companies and close corporations						Y

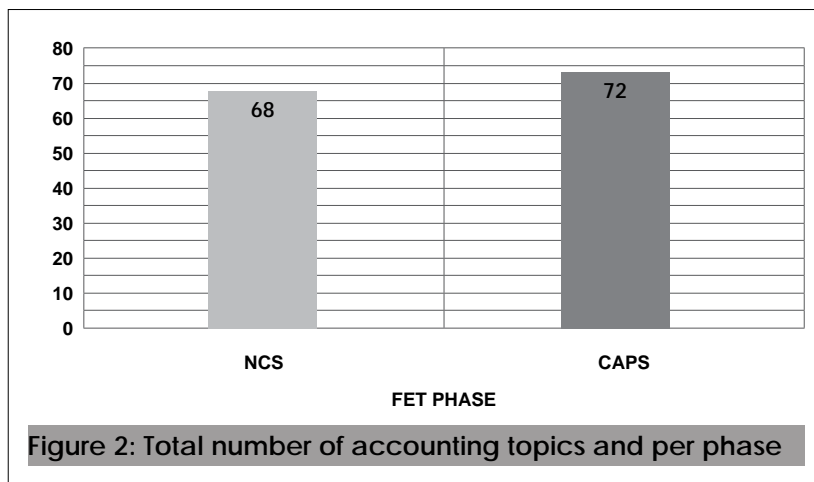


<b>Table 5: Content/concept coverage (continued)</b>						
<b>Topic (content/concept)</b>	<b>Covered in the Curriculum (Y)</b>					
	<b>NCS</b>			<b>CAPS</b>		
	<b>Grade 10</b>	<b>Grade 11</b>	<b>Grade 12</b>	<b>Grade 10</b>	<b>Grade 11</b>	<b>Grade 12</b>
Analysis and interpretation of financial statements: sole trader				Y		
Analysis and interpretation of financial statements: club		Y				
Analysis and interpretation of financial statements: partnership		Y			Y	
Analysis and interpretation of financial statements: company			Y			Y
Analysis and interpretation of financial statements: close corporation			Y			
Cash flow statements - preparation and interpretation			Y			Y
Analysis of published financial statements and audit reports			Y			Y
Salaries and wages journals and ledgers	Y			Y		
VAT concepts	Y			Y		
VAT calculations		Y			Y	
VAT recording			Y			Y
Nature of Managerial Accounting and Financial Accounting	Y					
Cost concepts	Y			Y		Y
Recording of cost accounts		Y			Y	
Cost statement - preparation and interpretation: production			Y			Y
Short form income statement and notes - preparation and interpretation: manufacturing			Y			Y
Calculation of unit costs, break-event point, variable and fixed costs		Y	Y		Y	Y
Budget concepts	Y			Y		
Prepare cash budget of sole trader		Y			Y	
Analysis and interpretation cash budget: sole trader			Y			Y
Analysis and interpretation cash budget: company						Y
Preparation of projected income statement: sole trader					Y	
Analysis and interpretation of projected income statement: sole trader			Y			Y
Analysis and interpretation of projected Income statement: company						Y
Indigenous bookkeeping systems	Y			Y		
Depreciation		Y		Y		
Asset disposal		Y			Y	
Interpretation and reporting on fixed assets			Y			Y
Concepts of inventory systems - perpetual	Y	Y		Y	Y	
Concepts of inventory systems - periodic						
Periodic inventory system - preparation		Y			Y	
Inventory validation - FIFO and weighted average			Y			Y
Inventory validation - specific identification						Y
Code of ethics and governance	Y	Y	Y	Y	Y	Y
Professional bodies			Y			Y
Internal control and internal audit processes	Y	Y	Y	Y	Y	Y
<b>TOTAL NUMBER OF TOPICS</b>	<b>16</b>	<b>23</b>	<b>29</b>	<b>18</b>	<b>23</b>	<b>31</b>
<b>TOTAL NUMBER OF TOPICSPER PHASE</b>	<b>68</b>			<b>72</b>		

A graphical representation of the total number of topics per grade and Phase under the NCS and the CAPS (as presented in Table 5) is shown in Figures 1 and 2 (see below).



In both curricula, the number of topics for Accounting increases with grade progression. There are 68 topics in total in the NCS, 16 in Grade 10, 23 in Grade 11 and 29 in Grade 12 whereas the CAPS has 72 in total, 18 in Grade 10, 23 in Grade 11 and 31 in Grade 12 (as illustrated in Figures 1 and 2). Thus, in both Grade 10 and 12 the CAPS has two more topics than the NCS, amounting to an overall increase of four in the CAPS over the NCS (see Figure 2). More detail is given below Figure 2 on the differences between the CAPS and the NCS Accounting content.



The NCS reflects an increase in the number of topics from Grade 10 to Grade 12, with 16 topics in Grade 10, 23 in Grade 11 and 29 in Grade 12. This trend is replicated under the CAPS with 18 topics in Grade 10, 23 in Grade 11 and 31 in Grade 12.

The breadth of both the NCS and the CAPS is appropriate. Increasing the number of topics with grade progression allows the teacher to lay the foundations in Grade 10 for the

deep understanding of the basic content and skills required in Grades 11 and 12 (refer also to Table 8 which indicates the time spent on each topic).

In terms of the marginal increase in topics in Grade 10 under the CAPS, this is due to the inclusion of depreciation, analysis and interpretation of financial statements: sole trader and reconciliation of a debtors/creditors list to a control account. This increase has been partly compensated for by the exclusion of one theory topic (nature of Managerial Accounting and Financial Accounting). In the opinion of the evaluation team, the additions are appropriate as they provide learners with the foundational knowledge needed for progression into Grade 11.

Although the total number of topics in Grade 11 is identical in the curricula, there have been changes to the content in the CAPS. Depreciation has shifted to Grade 10, three new topics have been introduced at Grade 11 (creditors reconciliations to creditors' statement – preparation, statements of receipts and payments: club and preparation of a projected income statement: sole trader) and two topics have been excluded to compensate for this (financial statements – income statement and balance sheet: clubs and analysis and interpretation of financial statement: clubs)

The Grade 12 curriculum reflects an overall increase of two topics. Four new topics are introduced - *Basic cost concepts*, specific identification valuation of inventory, a theory topic on the differences in financial statements of companies and close corporations, and the interpretation of a cash budget and a projected income statement of a company. This is compensated for by the exclusion of the preparation and interpretation of ledger accounts and financial statements of close corporations and the preparation of an age-analysis. Again, in the opinion of the evaluation team, this is appropriate particularly since it reduces the content overload in Grade 12 that was identified in a 2009 research study (Umalusi, 2010a). However, it is also opined that the theory sub-topic of comparison of financial statements of companies and close corporations will take up unnecessary time which could be more productively used for other topics. It is therefore recommended that this topic be excluded for examination purposes, especially given the similarities between close corporations and companies and the fact that the future of close corporations is uncertain with many members of close corporations being encouraged to convert the close corporatios to a private company.

The evaluation team found the breadth of both the NCS and the CAPS to be appropriate. Escalating the content with Grade progression allows the teacher to lay the foundation in Grade 10 for the deep understanding of the basic content and skills required in Grades 11 and 12 (refer also to Table 8 which indicates the time spent on each topic). Accounting is the language of business and a significant amount of subject-specific terminology needs to be understood and used appropriately by learners. This is dictated by the objectives of the subject and the necessary content which needs to be covered in order to achieve these objectives. In the opinion of the evaluation team, the breadth of content will impact on learners whose home language is not English or Afrikaans; however, a curriculum with less breadth but more depth is not expected to solve this problem given the subject-specific terminology required.

## 2.5.2 Depth

Table 6a expands on Table 5 by showing the same content, concepts and skills but indicates the degree of cognitive complexity of each topic according to a set of specified descriptors<sup>2</sup>. Where a topic has not been dealt with in any grade it has been shaded.

Topic (content/concept)	Covered in the Curriculum (Y)					
	NCS			CAPS		
	Grade 10	Grade 11	Grade 12	Grade 10	Grade 11	Grade 12
Accounting concepts and principles	1	2	3	1	2	3
Concepts of sole proprietorships	1			1		
Concepts of partnerships		2			2	
Concepts of clubs		1			1	
Concepts of companies - separate legal entity, limited liability			4			4
Concepts of close corporations						
Basic bookkeeping	4			4		
Unique accounts: partnership		3			3	
Unique accounts: club		2			2	
Unique accounts: company			4			4
Unique accounts: close corporation						
Accounting equations for all forms of business enterprise	2	3	4	2	3	4
Bank reconciliations – preparation		3	4		3	4
Bank reconciliations - analysis and interpretation						
Reconciliation of a debtors/creditors list to a control account			2	2		2
Age-analysis – preparation			2			2
Age-analysis – interpretation						
Creditors reconciliations to creditors' statement - preparation			4		3	4
Creditors reconciliations to creditors' statement - analysis and interpretation						
Year-end adjustments	3	3	4	3	3	4
Closing transfers, final accounts and trial balances	2	2	2	2	2	2
Financial statements - income statement and balance sheet: sole trader	4			4		

<sup>2</sup> 1 - Introductory level content; superficial; mainly definitions and descriptions;  
 2 - Definitions and descriptions plus some detail provided;  
 3 - Detailed indications of concepts/topics; requires understanding of relationships between concepts;  
 4 - Highly detailed indication of topic; topic required to be dealt within a conceptually challenging way; requires complex understanding of relationships between concepts.

Table 6a: Depth of topics per grade (continued)						
Topic (content/concept)	Covered in the Curriculum (Y)					
	NCS			CAPS		
	Grade 10	Grade 11	Grade 12	Grade 10	Grade 11	Grade 12
Financial statements - income statement and balance sheet: partnership		4			4	
Financial statements - income statement and balance sheet: club		2				
Statements of receipts and payments: club					2	
Financial statements - income statement and balance sheet: company			4			4
Financial statements -income statement and balance sheet: close corporation						
Differences in financial statements of companies and close corporations						1
Analysis and interpretation of financial statements: sole trader				4		
Analysis and interpretation of financial statements: club		4				
Analysis and interpretation of financial statements: partnership					4	
Analysis and interpretation of financial statements: company						4
Analysis and interpretation of financial statements: close corporation			4			
Cash flow statements - preparation and interpretation			4			4
Analysis of published financial statements and audit reports			3			3
Salaries and wages journals and ledgers	2			2		
VAT concepts	1			1		
VAT calculations		2			2	
VAT recording			2			2
Nature of Managerial Accounting and Financial Accounting	1					
Cost concepts	1			1		1
Recording of cost accounts		3			3	
Cost statement - preparation and interpretation: production						
Short form income statement and notes - preparation and interpretation: manufacturing			3			3
Calculation of unit costs, break-event point, variable and fixed costs		2	3		2	3
Budget concepts	1			1		
Prepare cash budget of sole trader		3			3	
Analysis and interpretation cash budget: sole trader			3			3
Analysis and interpretation cash budget: company						
Preparation of projected income statement: sole trader					2	
Analysis and interpretation of projected income statement: sole trader			2			3
Analysis and interpretation of projected Income statement: company						

<b>Table 6a: Depth of topics per grade (continued)</b>						
<b>Topic (content/concept)</b>	<b>Covered in the Curriculum (Y)</b>					
	<b>NCS</b>			<b>CAPS</b>		
	<b>Grade 10</b>	<b>Grade 11</b>	<b>Grade 12</b>	<b>Grade 10</b>	<b>Grade 11</b>	<b>Grade 12</b>
Indigenous bookkeeping systems	1			1		
Depreciation		2		2		
Asset disposal		3			3	
Interpretation and reporting on fixed assets			3			3
Concepts of inventory systems - perpetual	1	2		1	2	
Concepts of inventory systems - periodic						
Periodic inventory system - preparation		3			3	
Inventory validation - FIFO and weighted average			3			3
Inventory validation - specific identification						
Code of ethics and governance	1	1	2	1	1	2
Professional bodies			1			1
Internal control and internal audit processes	2	2	2	2	2	2
<b>Total topics at 1</b>	<b>9</b>	<b>2</b>	<b>1</b>	<b>8</b>	<b>2</b>	<b>3</b>
<b>Total topics at 2</b>	<b>4</b>	<b>10</b>	<b>7</b>	<b>6</b>	<b>10</b>	<b>6</b>
<b>Total topics at 3</b>	<b>1</b>	<b>8</b>	<b>7</b>	<b>1</b>	<b>9</b>	<b>8</b>
<b>Total topics at 4</b>	<b>2</b>	<b>2</b>	<b>9</b>	<b>3</b>	<b>2</b>	<b>9</b>
<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>		

The evaluation team noted that certain topics are necessarily integrated in the teaching of the content. Furthermore, they reflect strong progression from one grade to the next, with topics in a subsequent grade often encompassing the content covered in a previous grade. In the interests of more accurately calculating depth scores, the team therefore decided to merge the associated topics, as reflected in Table 6a.

The depth of Accounting in the NCS and the CAPS was found to be identical. Table 6a shows a 'depth score' for each grade which increases incrementally over the years in line with the cognitive demand of the content. For example, under CAPS there is a 0,4 point increase (16,1%) in the 'depth score' between Grades 11 and 12 mainly due to the challenge provided in the main context of companies. Similarly there is a 0,54 point increase (27,8%) in the 'depth score' between Grades 10 and 11 mainly due to the challenge provided in the contexts of partnerships and managerial accounting topics.

In comparing the CAPS to the NCS, a 0,19 point increase (10,9%) in depth is noticed in Grade 10 under the CAPS. This is due to the movement of topics from Grade 11 that are essential for progression from Grade 10. In the opinion of the team, this increase is appropriate and necessary. Despite the changes in topics in Grades 11 and 12, there has been no significant change in overall depth of those curricula.

The total depth scores per topic were converted to percentages of the total depth score for each grade and are reflected in Table 6b (see below).

	NCS				CAPS			
	Grade 10	Grade 11	Grade 12	FET Phase	Grade 10	Grade 11	Grade 12	FET Phase
% topics at 1	56	9	4	19	44	9	12	19
% topics at 2	25	46	29	34	33	43	23	33
% topics at 3	6	36	29	26	6	39	31	27
% topics at 4	13	9	38	21	17	9	34	21

### 2.5.3 Specification of topics

The evaluation team reviewed the NCS and the CAPS for the purpose of comparing the curriculum specification, or degree to which knowledge is broken down or stipulated. Specification of detail for each topic is intended to assist teachers in the classroom. In order to carry out this comparison, the evaluation team cross-referenced each topic/sub-topic in the CAPS to its corresponding place in the NCS Learning Programme Guidelines (Doc 1.2), which provides the detail to support the assessment standards that are briefly described in the Accounting NCS (Doc 1.1).

A coding of high, medium or low<sup>3</sup> was allocated to each topic with examples provided as justification for this allocation. Table 7 (see below) shows the results of this analysis.

Topic (content/concept)	Covered in the Curriculum (Y)					
	NCS			CAPS		
	Grade 10	Grade 11	Grade 12	Grade 10	Grade 11	Grade 12
Accounting concepts and principles	H	H	M	H	H	M
Concepts of sole proprietorships	H			H		
Concepts of partnerships		L			H	
Concepts of clubs		L			H	
Concepts of companies - separate legal entity, limited liability			L			H
Concepts of close corporations			L			H

<sup>3</sup> **High:** Extremely clear subject-specific specification: very little chance for multiple interpretations;

**Medium:** Medium specification – moderately clear subject-specific specifications, some generic statements /skills or some topics underspecified;

**Low:** Low specification – not clear subject-specific specification, minimal guidance provided for users and allows for multiple interpretations.

**Table 7: Content specification (continued)**

Topic (content/concept)	Covered in the Curriculum (Y)					
	NCS			CAPS		
	Grade 10	Grade 11	Grade 12	Grade 10	Grade 11	Grade 12
Basic bookkeeping	H			H		
Unique accounts: partnership		L			H	
Unique accounts: club		L			H	
Unique accounts: company			H			M
Unique accounts: close corporation			H			
Accounting equations for all forms of business enterprise	H	H	H	M	M	M
Bank reconciliations – preparation		M			H	
Bank reconciliations - analysis and interpretation			M			H
Reconciliation of a debtors/creditors list to a control account			L	H		H
Age-analysis – preparation			L			
Age-analysis – interpretation						L
Creditors reconciliations to creditors' statement - preparation			L		H	H
Creditors reconciliations to creditors' statement - analysis and interpretation						
Year-end adjustments	M	L	L	H	H	H
Closing transfers, final accounts and trial balances	L	L	L	M	M	M
Financial statements - income statement and balance sheet: sole trader	L			H		
Financial statements - income statement and balance sheet: partnership		L			H	
Financial statements - - income statement and balance sheet: club		L				
Statements of receipts and payments: club					H	
Financial statements - income statement and balance sheet: company			L			H
Financial statements -income statement and balance sheet: close corporation			L			
Differences in financial statements of companies and close corporations						L
Analysis and interpretation of financial statements: sole trader				H		
Analysis and interpretation of financial statements: club		H				
Analysis and interpretation of financial statements: partnership		H			H	
Analysis and interpretation of financial statements: company			H			H
Analysis and interpretation of financial statements: close corporation			L			
Cash flow statements - preparation and interpretation			L			M
Analysis of published financial statements and audit reports			L			M
Salaries and wages journals and ledgers	M			H		



<b>Table 7: Content specification (continued)</b>						
Topic (content/concept)	Covered in the Curriculum (Y)					
	NCS			CAPS		
	Grade 10	Grade 11	Grade 12	Grade 10	Grade 11	Grade 12
VAT concepts	H			H		
VAT calculations		M			H	
VAT recording			M			H
Nature of Managerial Accounting and Financial Accounting	H					
Cost concepts	H			H		H
Recording of cost accounts		L			H	
Cost statement - preparation and interpretation: production			L			H
Short form income statement and notes - preparation and interpretation: manufacturing			L			H
Calculation of unit costs, break-event point, variable and fixed costs		H	H		H	H
Budget concepts	H			H		
Prepare cash budget of sole trader		M			H	
Analysis and interpretation cash budget: sole trader			H			H
Analysis and interpretation cash budget: company						M
Preparation of projected income statement: sole trader					H	
Analysis and interpretation of projected income statement: sole trader			M			H
Analysis and interpretation of projected Income statement: company						M
Indigenous bookkeeping systems	H			H		
Depreciation		H		H		
Asset disposal		M			H	
Interpretation and reporting on fixed assets			H			H
Concepts of inventory systems - perpetual	H			L		
Concepts of inventory systems - periodic		L			L	
Periodic inventory system - preparation		L			H	
Inventory validation - FIFO and weighted average			H			H
Inventory validation - specific identification						H
Code of ethics and governance	L	M	M	M	M	M
Professional bodies			H			H
Internal control and internal audit processes	L	M	H	M	H	H
<b>Total topics at L</b>	<b>4</b>	<b>11</b>	<b>14</b>	<b>1</b>	<b>1</b>	<b>2</b>
<b>Total topics at M</b>	<b>2</b>	<b>6</b>	<b>5</b>	<b>4</b>	<b>3</b>	<b>9</b>
<b>Total topics at H</b>	<b>10</b>	<b>6</b>	<b>10</b>	<b>13</b>	<b>19</b>	<b>20</b>
<b>TOTAL NUMBER OF TOPICS</b>	<b>16</b>	<b>23</b>	<b>29</b>	<b>18</b>	<b>23</b>	<b>31</b>

In assessing the degree of specification, the evaluation team considered the detail provided in previous grades which influences the content in a subsequent grade. For example, the detail provided in Grade 11 regarding the preparation of reconciliations impacts on the analysis and interpretation thereof in Grade 12.

Despite the fact that there were more reference documents available to the teacher under the NCS (four in total), the evaluation team found that significantly more specific references appear in the CAPS. For example, in Grade 12 the evaluation team found that 20 topics reflect 'high specification' in the CAPS as compared to only 10 in the NCS. It was evident that the reviewers of the NCS had deliberately rectified shortcomings in the detail in regard to basic concepts and manufacturing. In the CAPS, on the other hand, the inclusion of detailed templates as annexures to the CAPS document were found to further enhance the detail relating to all forms of financial statements. However, it was noted that in isolated cases more detail could have been provided on new aspects of the curriculum, such as shares of no par value or repurchase of shares. Some detail appears to be lacking completely, such as the rationale underlying the preparation of certain financial statements (e.g. the direct/indirect method of preparing cash flow statements).

A significant improvement in the specification of topics in the CAPS is evident from the difference between the 14 Grade 12 topics that had a low level of specification under the NCS as compared to only 2 under the CAPS. This difference is also evident in the other grades.

#### **2.5.4 Comments on content/skill coverage**

The content included in the NCS and the CAPS is very similar and appropriately distributed over the three grades. Under the NCS, the verbs used in describing content give clear indications of the skills expected of learners. For example, the NCS for Grade 11 stipulates: '*Analyse and show the effect of transactions on the Accounting Equation*' (Doc 1.1, p 13).

In contrast, under the CAPS the topics listed do not always explicitly state the skills, rather the context of each topic dictates the skills expected of learners. For example, the CAPS for Grade 11 simply states: '*Accounting equation*' (Doc 2.1, p 22). As this topic involves translating information into the equation the related skills are implicit, i.e. apply and analyse. In many other cases in the CAPS nouns are used to describe the topic such as 'analysis' and 'interpretation' which obviously imply the skills involved.

Annexure 1 at the end of this report indicates a spread of skills across the three grades in the FET Phase. These are: define, explain, prepare, record/apply, analyse, interpret and evaluate. The evaluation team also noted that the skill of problem-solving in the context of Accounting is clearly explained in the CAPS (Doc 2.1, p 44). There is clear reference to new and unfamiliar scenarios which require creative solutions. The CAPS states

that ‘...*problem-solving should be integrated into all aspects of the curriculum so that learners develop the skills to apply the knowledge acquired*’ (Doc 2.1, p 44). The team consequently cross-referenced the skill of problem-solving to the specific topics in the curriculum which provide opportunities for this skill to be taught and assessed. These are indicated in Annexure 1 using the code (Y).

The topics in the NCS and the CAPS are clearly explained (see previous sections 2.5.1 to 2.5.3). Under the CAPS, these topics are translated into suggested Annual Teaching Plans for each grade (Doc 2.1, pp 12, 19 and 29).

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. However, the evaluation team noticed that certain topics appear not to reflect the latest developments in the discipline of financial accounting. The sections of content that require revision or further clarification are:

- **IFRS/GAAP:** The current conceptual framework of the International Accounting Standards Board clarifies the traditional concepts of generally accepted accounting practice. The focus should be on the fundamental characteristics of faithful representation and relevance, together with the enhancing characteristics of comparability, verifiability, timeliness and understandability. Certain old or traditional GAAP concepts conflict with the fundamental or enhancing characteristics, for example prudence which conflicts with neutrality which relates to faithful representation.
- **Terminology relating to financial statements:** A balance sheet should be referred to as a statement of financial position. An income statement should be referred to as a statement of comprehensive income.
- **Trading stock deficit:** Normal stock losses should be reflected as cost of sales. Abnormal stock losses should be disclosed separately in the financial statements.
- **Statement of cash flow:** There are two methods of preparing a statement of cash flow, the direct and indirect methods. The template provided in the CAPS reflects the indirect method (despite not stating this), although the preferred method in practice is the direct method.
- **Provision for bad debts:** The treatment in practice is for an impairment test to be conducted and for the expected loss to be shown as an impairment expense.
- **Offsetting:** The treatment in practice is to reflect a gross expense in the financial statements and to reflect any consequential income as a separate income item, for example a stock loss with an insurance claim.

## 2.6 CURRICULUM WEIGHTING AND EMPHASIS

### 2.6.1 Curriculum emphasis within the Phase (subject time allocation)

Table 8 indicates the amount of time allocated to the subject as a percentage of total classroom time allocated for all subjects within the Phase.

<b>% of time allocated in each curriculum</b>	<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%

Despite the fact that the NCS stipulates a teaching time of 29.5 hours per week, actual teaching time is 27.5 hours. The CAPS stipulates 27.5 hours per week, and thus, in effect, the actual available teaching under the NCS and the CAPS has not changed. The four hour allocation to Accounting under the CAPS is in line with that allocated to other elective subjects from Group B and the evaluation team is of the opinion that this is appropriate.

### 2.6.2 Curriculum emphasis within the subject (topic weighting)

Table 9 (see below) indicates the amount of time allocated to each central topic as a percentage of the total classroom time allocated to Accounting. In the NCS overview document the instructional time in Grades 10 – 12 is 4.5 hours per week, while in the CAPS document the instructional time in these Grades is 4 hours per week (Doc 2.1, p 7).

As Table 8 shows, the time allocated per topic for the NCS was as per the Learning Programme Guide (LPG) (Doc1.2, pp 37-45), while the time allocated for the CAPS is per Doc 2.1, pp 12 to 39.

		Hours	Weeks	%	Recording, reporting and interpreting %	Managerial accounting %	Other %	Revision and examinations	
Content & context									
NCS Grade 10	(per annum)	Indigenous systems	11.25	2.50	6.70			6.70	
		Managerial accounting	15.75	3.50	9.30		9.30		
		Recording information for sole traders	67.50	15.00	40.00	40.00			
		Salaries and wages	15.75	3.50	9.30			9.30	
		Final accounts, financial statements and interpretation	49.50	11.00	29.30	29.30			
		VAT	9.00	2.00	5.30			5.30	
		<b>TOTALS</b>	<b>168.75</b>	<b>37.50</b>	<b>100.00</b>	<b>69.30</b>	<b>9.30</b>	<b>21.30</b>	<b>0.00</b>

CAPS Grade 10	Term 1	Indigenous bookkeeping	8.00	2.00	5.00			5.00	
		Ethics and GAAP principles	4.00	1.00	2.50			2.50	
		Internal control	4.00	1.00	2.50			2.50	
		Bookkeeping of sole trader	24.00	6.00	15.00	15.00			
	Term 2	VAT	4.00	1.00	2.50			2.50	
		Salaries and wages	8.00	2.00	5.00			5.00	
		Final accounts - sole trader	16.00	4.00	10.00	10.00			
		Revisions	4.00	1.00	2.50				2.50
		Examinations	8.00	2.00	5.00				5.00
	Term 3	Financial statements for sole trader	24.00	6.00	15.00	15.00			
		Analysis and interpretation: fin statements of sole trader	12.00	3.00	7.50	7.50			
		Revision	4.00	1.00	2.50				2.50
Term 4	Manufacturing concepts	4.00	1.00	2.50		2.50			
	Budgeting	4.00	1.00	2.50		2.50			
	Revision	16.00	4.00	10.00				10.00	
	Examinations	12.00	3.00	7.50				7.50	
	Admin and planning	4.00	1.00	2.50				2.50	
<b>TOTALS</b>		<b>160.00</b>	<b>40.00</b>	<b>100.00</b>	<b>47.50</b>	<b>5.00</b>	<b>7.50</b>	<b>30.00</b>	

**Table 9: Weighting per topic (continued)**

Table 9: Weighting per topic (continued)									
		Content & context	Hours	Weeks	%	Recording, reporting and interpreting %	Managerial accounting %	Other %	Revision and examinations
NCS Grade 11	(per annum)	Bank reconciliations	13.50	3.00	7.70			7.70	
		Fixed assets	13.50	3.00	7.70			7.70	
		Partnerships	45.00	10.00	25.60	25.60			
		Clubs	54.00	12.00	30.80			30.80	
		Managerial accounting	27.00	6.00	15.40		15.40		
		Inventory systems	13.50	3.00	7.70			7.70	
		VAT	9.00	2.00	5.10			5.10	
<b>TOTALS</b>			<b>175.50</b>	<b>39.00</b>	<b>100.00</b>	<b>25.60</b>	<b>15.40</b>	<b>59.00</b>	<b>0.00</b>
CAPS Grade 11	Term 1	Reconciliations	12.00	3.00	7.50			7.50	
		Fixed assets	12.00	3.00	7.50			7.50	
		Partnership adjustments and fin statements	16.00	4.00	10.00	10.00			
	Term 2	Partnerships analysis and interpretation	12.00	3.00	7.50	7.50			
		Clubs	16.00	4.00	10.00			10.00	
		Revision	4.00	1.00	2.50				2.50
		Examinations	8.00	2.00	5.00				5.00
Term 3	Cost accounting	16.00	4.00	10.00		10.00			
	Budgets and projected income statements	12.00	3.00	7.50		7.50			
	Inventory systems	8.00	2.00	5.00			5.00		
	Revision	4.00	1.00	2.50				2.50	
Term 4	VAT	8.00	2.00	5.00			5.00		
	Revision and examinations	16.00	4.00	10.00				10.00	
	Examinations	12.00	3.00	7.50				7.50	
	Admin and planning	4.00	1.00	2.50				2.50	
<b>TOTALS</b>			<b>160.00</b>	<b>40.00</b>	<b>100.00</b>	<b>17.50</b>	<b>17.50</b>	<b>35.00</b>	<b>30.00</b>

		Hours	Weeks	%	Recording, reporting and interpreting %	Managerial accounting %	Other %	Revision and examinations
Content & context								
NCS Grade 12 (per annum)	Reconciliations	11.25	2.50	7.80			7.80	
	Fixed assets and inventory	11.25	2.50	7.80			7.80	
	Companies	45.00	10.00	31.30	31.30			
	Close Corporations	22.50	5.00	15.60			15.60	
	Managerial accounting	22.50	5.00	15.60		15.60		
	Budgets and projected income statements	22.50	5.00	15.60		15.60		
	VAT	9.00	2.00	6.30			6.30	
<b>TOTALS</b>		<b>144.00</b>	<b>32.00</b>	<b>100.00</b>	<b>31.30</b>	<b>31.30</b>	<b>37.50</b>	<b>0.00</b>

CAPS Grade 12 Term 1	Companies - unique transactions	8.00	2.00	5.00	5.00			
	Companies - financial statements	20.00	5.00	12.50	12.50			
	Companies - analysis and interpretation	8.00	2.00	5.00	5.00			
	Companies - analysis of audit reports	4.00	1.00	2.50	2.50			
CAPS Grade 12 Term 2	Ethics and fixed assets	4.00	1.00	2.50			2.50	
	Close corporations and internal control	4.00	1.00	2.50			2.50	
	Inventory systems	8.00	2.00	5.00			5.00	
	Reconciliations	8.00	2.00	5.00			5.00	
	VAT	8.00	2.00	5.00			5.00	
	Examinations	8.00	2.00	5.00				5.00
CAPS Grade 12 (continued) Term 3	Cost accounting	12.00	3.00	7.50		7.50		
	Budgeting	12.00	3.00	7.50		7.50		
	Revision	8.00	2.00	5.00				5.00
	Examinations	8.00	2.00	5.00				5.00
CAPS Grade 12 (continued) Term 4	Revision	16.00	4.00	10.00				10.00
	Examinations	20.00	5.00	12.50				12.50
	Administration and planning	4.00	1.00	2.50				2.50
<b>TOTALS</b>		<b>160.00</b>	<b>40.00</b>	<b>100.00</b>	<b>25.00</b>	<b>15.00</b>	<b>20.00</b>	<b>40.00</b>

\* 'Other' is made up of a number of non-central topics

In each grade under the NCS and the CAPS, there are two central topics:

- Recording, reporting and interpreting financial information for the different forms of ownership
- Managerial accounting topics of costing and budgeting.

The NCS reflects the sequencing of topics over a year, while the CAPS analyses this per term. It appears that time allocations under the NCS are unreliable (refer to 2.6.1 above). The total number of weeks allocated to teaching for the year is 37.5, implying that the remaining 2.5 weeks are for exams and revision, which in the evaluation team's opinion are not enough. In the CAPS, a total of 11 weeks is allocated over the year for revision and examinations. (Doc 2.1, pp 12 -39)

Structuring the CAPS per term also allows for regular revision and examinations. There is generally more reliable advice given in terms of integration of topics within the curriculum which results in more effective use of the time available (Doc 2.1, pp 12-39).

Table 9 reflects the time weighting of the two main central topics under the NCS and the CAPS. While there is no major shift in the topics the CAPS allocation of time is more realistic in view of the fact that time is built in for revision and examinations.

## 2.7 CURRICULUM PACING

The pacing of a curriculum is the rate at which content should be covered (in given time frames) over the course of a grade or phase. This was considered for the NCS and the CAPS. In Table 10 (see below), the degree of specification of the pacing is indicated using the codes high, moderate or low<sup>4</sup>. In addition, the level of the pacing itself, as it would be experienced by learners in the FET Phase, is indicated using the codes fast, moderate or slow<sup>5</sup>. A rationale or justification is provided to support the allocated coding.

	NCS	CAPS
<b>Level of specification of pacing (high/moderate/low)</b>	Moderate	High
<b>Rationale/justification</b>	See Learning Programme Guidelines (Doc 1.2, pp 37-45) no time was allocated to examinations and revision.	See CAPS (Doc 2.1, pp 12-39) appropriate time was allocated to examinations and revision.

<sup>4</sup> **High:** Very clear and explicit stipulation pacing is made very explicit through clearly stipulating what topics are to be covered in what time frame over the course of the grade;

**Moderate:** There is moderate/some degree of specification of pacing, providing broad parameters as to what should be covered over the course of the grade;

**Low:** Pacing is left open to the discretion of the teacher and little or no indication is given of the rate at which content should be covered over the course of the grade beyond a specification of content per phase.

<sup>5</sup> **Fast:** The pace expected is too fast for learners at this level of development;

**Moderate:** The pace is moderate and is appropriate for learners at this level of development;

**Slow:** The pace is too slow for learners at this level of development.



Table 10: Pacing (continued)		
Level of pacing itself (fast/moderate/slow)	Fast	Fast
Rationale/justification	See Learning Programme Guidelines (Doc 1.2, pp 37-45) due to the high content overload.	See CAPS (Doc 2.1, pp 12-39) while some aspects of the content have been reduced other topics have been introduced.

Under the NCS, there is some degree of specification of pacing with broad parameters provided on the number of weeks that should be devoted to the various topics (Doc 1.2, pp 37 – 45). However, it was left to the discretion of the teacher to plan appropriately for the inclusion of revision and assessment within these broad parameters.

Under the CAPS, there are very specific guidelines with pacing being made explicit through clearly stipulating the topics to be covered in the relevant time frames over the course of each term in each grade.

A previous report (Umalusi, 2010), highlighted the problem of content overload in the NCS particularly in respect of clubs in Grade 11 and close corporations in Grade 12. The evaluation team found that, while some aspects have been reduced in the CAPS (for example in clubs and close corporations), new elements have also been introduced or the breadth has been widened such as in the case of companies where buy back of shares is introduced. Refer to Table 4 (see Section 2.5.1 above) for further details.

The pacing of the NCS was therefore inappropriate for learners in instances where teachers followed the LPG religiously and did not allow time for revision, reflection, formative feedback and consolidation.

The pacing of the CAPS content, in contrast, is regarded as appropriate for learners. Learners are expected to progress through the content at a fast pace, which will allow sufficient time for revision and examinations. However, teachers of classes who proceed at a slower pace (see the reflections below) will tend to use the suggested revision time to complete the teaching of the stipulated content to the required depth. It is acknowledged that learners in such classes will be disadvantaged as a result of the lack of time for reflection, formative feedback and consolidation of knowledge.

There are several contextual factors regarded by the evaluation team as major influences on the ability of many learners to complete the curriculum as planned. These are:

- The lack of articulation between the Grade 8 and 9 Economic and Management Sciences (EMS) curriculum with the Grade 10 Accounting curriculum: This problem was also identified in Umalusi's 2009 report which reflected that: *'We have become aware of numerous requests for learners to change to other subjects during the Grade 10 year, possibly as a result of inaccurate expectations created by the EMS curriculum'* (Umalusi, 2010). This situation has been exacerbated by poor sequencing and progression of topics in the EMS CAPS, with insufficient time devoted to Financial Accounting, and the exclusion of the expanded Accounting equation,

basic financial statements and basic interpretation thereof from the EMS CAPS.

- The slower pace at which learners will proceed if they are not proficient in the languages of English or Afrikaans: Learners who experience barriers to learning in this regard will tend to encounter problems with the interpretation of questions, the communication of their responses and dealing with subject-specific terminology.

## 2.8 CURRICULUM SEQUENCING AND PROGRESSION

### 2.8.1 Specification of sequence

The sequencing of a curriculum is the order in which topics are to be taught. In Table 11 (see below), the degree of specification of the sequencing for each of the curricula is indicated using the descriptors high, low or moderate<sup>6</sup>. Justification has been given to support the chosen level of specification.

	NCS	CAPS
<b>Level of specification (high/moderate/low)</b>	High	High
<b>Rationale/ justification</b>	Learning Programme Guidelines (Doc 1.2, p 37-45) The document clearly details the topics to be covered over a specific period of time.	CAPS (Doc 2.1, p 12-39) The document clearly details the topics to be covered over a specific period of time.

As table 11 shows, under the NCS the sequencing was detailed in the Learning Programme Guidelines (Doc 1.2, pp 37-45). This was generally appropriate, but did not provide specific details about the integration of ethics and internal control under each topic. Under the CAPS, the sequencing is provided in the documents (Doc 2.1, pp 12 – 39). For the bulk of the year, the suggested sequencing is appropriate. For example, the preparation of financial statements of sole traders is covered immediately prior to the analysis and interpretation of financial statements. The *Managerial Accounting* topics (i.e. manufacturing and budgeting) are covered later in the year as they do not constitute essential prior knowledge for the *Financial Accounting* topics covered earlier in the year.

Nonetheless, certain problems were identified in the sequencing of Grade 10 topics under the CAPS. While the CAPS suggests that the topics of *Ethics* and *Internal control* must be integrated with the teaching of other topics, the Annual Teaching Plan reflects specific weeks for those topics alone. The major topic for the term, *Bookkeeping of sole trader*, is suggested as commencing in Week 5 (Doc 2.1, p 12). It is the opinion of the evaluation team that this does not reflect a wise allocation of time. It would be preferable that basic

<sup>6</sup> **High:** Highly specified sequence – the order in which topics are to be taught is clearly specified and prescribed within and across grades;  
**Moderate:** Moderately specified sequence – there is a general suggested order in which topics are expected to be taught within and across grades, but allowance is made for some discretion on the part of the teacher;  
**Low:** Topics are presented to be taught in no particular order within and across grades, and sequence is at the discretion of the teacher.

bookkeeping start in Week 2, with the topics of *Ethics* and *Internal control* being integrated with later topics being covered throughout the year (where relevant and applicable). This might assist in overcoming some of the contextual problems referred to earlier (see Section 2.7, Curriculum Pacing).

It is not mandatory for teachers to cover topics strictly in the sequence reflected in either the NCS or the CAPS. However, should teachers choose to alter the sequencing, a judicious approach must be adopted in identifying essential prior knowledge required under the various topics. For example, in Grade 12 it would be unadvisable to cover the Managerial Accounting sub-topic of cash budgets before completing the Financial Accounting sub-topic of preparation and interpretation of company financial statements, since the latter is relevant to the former. Thus, changing the sequence in a case such as this would be counter-productive and result in considerable loss of time as the basic concepts of companies will have to be covered twice. Under the existing sequencing, basic concepts and the interpretation of company information can more easily be transferred from the *Financial Accounting* context to the *Managerial Accounting* context. Other topics however might more easily lend themselves to different sequencing. For example, the Grade 12 topics of Value Added Tax or Reconciliations may be done at any stage without negative consequences.

Nevertheless, changing of sequence should not be advised as the context of companies forms a major part of many aspects of the Grade 12 curriculum, and therefore should be the first point of departure in any academic year. A further consideration with regards to sequencing is the fact that the provinces have established common testing or examination programmes particularly for under-performing schools. If common tests or exams are to apply to certain schools, it will be necessary for a standard sequence of topics to be followed.

The evaluation team found the sequencing of topics in the CAPS to be appropriate. In light of the issues noted above, it is suggested that teachers not be allowed to deviate from the sequencing without due consideration and explicit justification for this deviation.

### 2.8.2 Indication of progression

Progression is evident when the content and skills in a course increase in cognitive demand/complexity/difficulty within a given grade or level, from one level to the next. The curricula were therefore evaluated to ascertain whether they are appropriately structured to allow for this development.

Table 12 (see below) describes whether there is any indication of progression within and between grades in the FET Phase using the descriptors strong, moderate, weak or none<sup>7</sup>.

<sup>7</sup> **Strong:** Strong indication of progression - there is clear movement from one type of content/concept/skill to another, or the progression is clear in terms of increasing complexity/difficulty from one level to the next;  
**Moderate:** Moderate indication of progression – there is some indication of a flow through the different content/concept/skill, or some increase in the complexity or difficulty at which topics are addressed at different levels;  
**Weak:** Weak indication of progression – there is very little indication of progression in terms of a shift between content/concept/skill from one level to the next, or in increasing complexity/difficulty across levels.  
**None:** No indication of progression – there is no flow in the shift between the content/concept/skill or indicated change in complexity/difficulty from one level to the next.

Justification is provided for the chosen classification.

Table12: Indication of progression within and across grades			
		NCS	CAPS
Within grades	Level of indication (strong/moderate/weak/none)	Strong	Strong
	Rationale/justification	(Doc 1.1, pp 20-25) In Grade 10 LO1 there is progression within the grade from accounting concepts, to recording, to analysing transactions and preparing financial statements.	(Doc 2.1, Section 3 pp 10-39) in Grade 10 financial accounting (Doc 2.1, p 14) the progression within the grade is the same as the NCS LO1.
Across grades	Level of indication (strong/moderate/weak/none)	Strong	Strong
	Rationale/justification	(Doc 1.1, pp 20-25) There is movement from the simplest form of ownership, the sole trader, in Grade 10 to the most complex, the company, in Grade 12	(Doc 2.1, Section 3 pp 10-39) there is progression across the grades and this is the same as in the NCS for all the topics.

Under the NCS and the CAPS the curriculum within each grade generally reflects strong progression. There is clear movement from one type of content, concept or skill to another. Topics generally commence from the understanding of basic concepts and progress through to application, and ultimately analysis, interpretation, evaluation and creative problem-solving. For example, under the CAPS basic concepts of sole traders are covered in Term 1 of Grade 10. Preparation of financial statements occurs at the start of Term 3 and analysis and interpretation of financial statements occurs in the second part of Term 3 (Doc 2.1, p 12).

A shortcoming in the NCS Grade 10 content was the exclusion of analysis and interpretation of financial statements of sole traders (Doc 1.1, p 20). This shortcoming was corrected under the CAPS (Doc 2.1, p 17).

Under the NCS and the CAPS the curriculum across the three grades also generally reflects strong progression. This is clear in terms of increasing complexity and difficulty from one level to the next. For example, under both the NCS and the CAPS, progressing from one grade to the next is reflected in the increasing complexity of the contexts of the different forms of business ownership from simple sole traders in Grade 10 to partnerships in Grade 11 and ultimately companies in Grade 12. Similarly, in the context of *Managerial Accounting* (for example budgeting) basic concepts are covered in Grade 10, preparation of statements in Grade 11 and interpretation and evaluation thereof in Grade 12.

Another shortcoming in the Grade 10 NCS was the omission of *Depreciation* which was taught under the NCS in Grade 11. (Doc 1.1, pp 24 and 25). This omission from the Grade 10 NCS did not enable learners to grasp the basic concept of depreciation and carrying values before progressing on to the more complex elements of asset disposal in Grade 11. This shortcoming has been corrected under the CAPS (Doc 2.1, p 16).

## 2.9 SPECIFICATION OF PEDAGOGIC APPROACHES

The pedagogic approach of a curriculum is the way in which teaching and learning are intended to happen in the classroom. Often described in terms of 'teacher-centred' or 'learner-centred', a pedagogic approach can include other, more specific approaches such as problem-based learning, constructivist learning, direct instruction, etc.

Table 13 indicates whether or not the curriculum in question offers subject-specific guidance regarding the preferred pedagogic approach to be adopted (for example, a balanced approach, a problem-based approach, constructivist techniques, etc.) using the descriptors high, moderate, low and none<sup>8</sup>.

	NCS	CAPS
<b>Subject-specific pedagogic approach (description)</b>	None	None
<b>Level of indication (high/moderate/low/none)</b>	Low	Low

No detailed guidance is given in either the NCS or the CAPS regarding the preferred subject-specific pedagogic approach.

Generic information under the NCS gives the teacher some indication of preferred approaches. For example, the concept of OBE under the NCS encourages a learner-centred and activity-based approach to education (Doc 1.1, p 2). The critical and developmental outcomes under the NCS (Doc 1.1, p 2) and the purpose of Accounting (Doc 1.1, p 9) also influence the style of teaching. The Learning Programme Guidelines (Doc 1.2, pp 46-52) provides a selection of lesson plans which specifically mention teacher actions. However, these lesson plans merely serve as examples and do not cover all aspects of the curriculum. The Subject Assessment Guidelines (Doc 1.3, pp 7-9) list a number of points that teachers must keep in mind in the teaching and assessment process such as keeping the recording function in context at all times, exposing learners to unfamiliar situations and seeking ways to integrate different aspects of content in a meaningful way.

Under the CAPS, there are some generic implications for the style of teaching in encouraging active and critical learning (Doc 2.1, p 4). The purpose of Accounting (Doc 2.1, p 8) also influences the style of teaching. Section 4 of the CAPS (Doc 2.1, p 40) gives guidance on assessment, which has implications for teaching strategies. For example, Section 4.1 states that teachers must not only cover recording, reporting and interpreting of financial information but should also promote critical reflection. It also notes the skills that teachers must take into account when planning teaching, learning and assessment activities. Section 4.2 notes strategies for informal and daily assessment which also influence a learner-centred approach directed by the teacher (for example discussions and learner-teacher conferences).

<sup>8</sup> **High:** Detailed guidance is given in the curriculum regarding the preferred subject-specific pedagogic approach;  
**Moderate:** Some guidance is given in the curriculum regarding the preferred subject-specific pedagogic approach;  
**Low:** The preferred subject-specific pedagogic approach is mentioned in a few places but no details are provided;  
**None:** The curriculum provides no information or guidance regarding the subject-specific pedagogic approach.

While these points in the NCS and the CAPS provide clues to teachers as to preferred approaches, they are not translated into pedagogy or specific teacher strategies.

The specific set-out of certain major topics under the NCS and the CAPS might encourage a procedural approach that is teacher-driven. For example, *Bookkeeping of sole trader* commences with source documents, recorded in journals and then posted to ledgers. Thereafter, trial balances are prepared and these are then translated into the end product, financial statements. Several topics in the NCS and the CAPS could lend themselves to this approach as well.

This said, a procedural, teacher-driven approach could be counter-productive in that it may not enable learners to achieve the stated aims of the curriculum. One example of this would be that learners are not able to make rational economic decisions without understanding the implications of this Accounting process. Another example would be in a case of a teacher who continually follows a prescriptive, procedural bookkeeping approach with a series of repetitive explanations and tasks which serve to focus on the recording of financial data. A teacher following such methods will effectively not be nurturing the critical analytical abilities needed to deal with new and unfamiliar financial situations. A preferable approach in this instance would be to rather vary tasks between procedural and interpretive aspects, for example preparing of ledger accounts followed by interpretation of or reflection on those accounts. The interpretation or reflective aspects lend themselves to learners exploring responses more readily, on their own, in pairs or in small groups and do not require a teacher-driven approach at the outset. Teacher involvement will however be necessary in providing formative feedback after they have engaged independently with the material.

One of the major topics in the Grade 10 – 12 Accounting curriculum is the preparation of financial statements for different forms of enterprise. A teacher-driven approach would tend to require learners to memorise the exact format of the financial statements. In such cases, learners will experience conceptual shortcomings in this topic and will tend not to fully understand the logic of the financial statement formats i.e. that it corresponds with the basic logic of the expanded accounting equation or a personal statement of net worth. By providing detailed templates of these financial statements, the teacher or the workbooks accompanying the textbooks and the examinations will not develop learner skills in assessing where to reflect elements of the financial statements and the reasons for this. As a result, the over-use of the detailed templates will encourage rote learning.

Similarly, another major topic, the interpretation of financial statements using financial indicators (ratios and percentages), also does not lend itself to a teacher-driven approach at the outset. Learners should be encouraged to explore relationships between the major figures on the financial statements, understand what they mean and formulate opinions. Critical analytical skills will tend to be stifled if a teacher-driven approach reinforcing memorisation of formulae of financial indicators is followed.

In contrast to the teacher-driven approach, a conceptual approach, for example focusing on understanding and applying the concepts in the accounting equation or ele-

ments of the financial statements, should encourage learners to adopt a constructivist approach in creating meaning for themselves.

In conclusion, both the NCS and the CAPS, through their lack of specification on pedagogy, provide leeway for the teacher to determine his/her own preferred teaching style. There is no doubt that certain teaching styles are more effective than others, but neither the NCS nor the CAPS are prescriptive on these.

## 2.10 ASSESSMENT GUIDANCE

In Table 14 (see below), the number and type of assessment tasks specified in the curriculum are indicated using the descriptors high, moderate, low or none<sup>9</sup>. Examples are provided of the dominant types of assessment specified for the different curricula. The table further indicates whether the assessment guidance given is general, subject-specific, both or neither.

	NCS	CAPS
<b>Number of assessment tasks specified</b>	7	7
<b>Types of assessment specified</b>	Presentation, project, report, data response, case study, tests, examinations	Presentation, project, report, case study, tests, examinations
<b>Examples of dominant types of assessment specified</b>	Tests, examinations	Tests, examinations
<b>Specificity of assessment guidance (general/ subject-specific/both)</b>	Both	Both
<b>Clarity of assessment guidance (high/moderate/low)</b>	High	High

The number of formal school-based assessment tasks is identical under the NCS and the CAPS, i.e. seven. Both the NCS and the CAPS stipulate mid-year and year-end examinations, two tests under controlled conditions, one project and two other forms of assessment at the discretion of the teacher. Internal school-based assessment tasks undertaken during the year comprise 25% of the final mark and the end of year examination contributes 75% of the final mark.

Both the NCS and the CAPS provide general assessment guidance and subject-specific guidance. In both cases, the information provided is highly detailed.

For the NCS, general guidance is provided in the NCS (Doc 1.1, pp 28-31) and SAG (Doc 1.3, pp 1-6). Subject-specific guidance is provided in the SAG (Doc 1.1, pp 7-31). The Examination Guidelines also reflect subject-specific details of content weighting per discipline, weighting of content from prior grades and cognitive levels (Doc 1.4, pp 2 and 3).

<sup>9</sup> **High:** High degree of clarity - assessment information is detailed, specific, clear, and comprehensive, and is not likely to result in differing interpretations;  
**Moderate:** There is a moderate degree of information regarding assessment that is generally clear;  
**Low:** There are broad statements about assessment that lack clarity and allow for multiple interpretations;  
**None:** There is no guidance provided for assessment.

For the CAPS, general guidance is provided in the CAPS (Doc 2.1, pp 40-45). Subject-specific guidance is provided in the CAPS under the Summary of Annual Teaching Plans (Doc 2.1, p 12, 19 and 29) and the Programme of Assessment (Doc 2.1, p 42). There is further reference to assessment in the sequencing of topics in the detailed Teaching Plan for each term (Doc 2.1, pp 14-39). Subject-specific details of content weighting per discipline, weighting of content from prior grades and cognitive levels (Doc 2.1, pp 44 and 45).

To ensure that assessment tasks are fair, valid and reliable, both the NCS and the CAPS stipulate that internal moderation must take place at school-level at least once per term before cluster, district, regional or provincial moderation.

## 2.11 CURRICULUM INTEGRATION

### 2.11.1 Integration between subjects

Table 15 indicates the level of integration between Accounting and other subjects in the curriculum, using the descriptors high, moderate or low. Examples are provided to support the classification.

	NCS	CAPS
<b>Level of integration (high/moderate/low)</b>	Low	Low
<b>Example 1</b> Explicit reference to other subjects	Doc 1. 2, p 10 report writing from Languages and calculating aspects from financial literacy	Not available
<b>Example 2</b> Implicit reference to the other subjects e.g. Grade 12 financial indicators (Mathematics)	Doc 1. 2, p 44. Ratio calculations.	Doc 2.1, p 32. Ratio calculations
<b>Example 3</b> Implicit reference to the other subjects e.g. theory relating to companies (Business Studies)	Doc 1. 2, p 44. Concepts of companies and close corporations.	Doc 2.1, p 30. Concepts of companies and close corporations.

The NCS explicitly states that Accounting makes use of assessment standards from other subjects, for example report writing from Languages and calculating aspects from Mathematical Literacy (Doc 1. 2, p 10).

Both the NCS and the CAPS also make implied use of content from other subjects, for example calculations from Mathematics and Mathematical Literacy and report-writing and communication from Languages.

<sup>10</sup> **High:** Frequent and explicit references are made to integration with other subjects in the curriculum;  
**Moderate:** In a few places reference is made to other subjects or connection to topics in other subjects is made;  
**Low:** The subject is very separate from other subjects in the curriculum and there is very little or no referencing of other subjects.



Although certain subjects relate to the subject of Accounting, neither the NCS nor the CAPS make direct reference to these links. For example, in the opinion of the evaluation team, skills imparted in Mathematics will generally enable learners to achieve well in Accounting. Certain topics in elective subjects in Section B such as Business Studies, Economics and Consumer Studies are in line with some of the theoretical or conceptual topics in the Accounting NCS and the CAPS. As these topics or concepts must be covered by Accounting teachers, it is not considered necessary for learners in Accounting to undertake these other elective subjects.

### 2.11.2 Integration with the everyday world and knowledge of learners

Table 16 indicates the level of integration between the formal subject knowledge in the curriculum and the everyday (general) knowledge of learners at this stage of their development and in this context using the descriptors high, moderate and low<sup>11</sup>. Examples are provided to justify the selection.

Table 16: Integration between subject and everyday knowledge		
	NCS	CAPS
Level of integration (high/moderate/low)	High	High
<b>Example 1</b> What is Accounting?	Doc 1.1, p 10	Doc 2.1, p 8
<b>Example 2</b> Specific items in the curriculum	SARS brochures and VAT returns (Doc 1. 2, p 45)	SARS brochures and VAT returns (Doc 2.1, p 35)

The design and structure of the NCS and the CAPS Accounting curricula reflects three main topics (themes) within the Accounting subject, these are '*Financial Accounting, Managerial Accounting and Auditing*'. The main themes in the FET Phase accurately cover the different forms of ownership (i.e. sole traders, partnerships and companies), budgeting and projections, cost accounting and auditing processes. All topics within these disciplines specifically and appropriately draw from existing and current economic events occurring in the world of work. These topics cover not only the processes and products (e.g. financial statements and various reports) applicable in these professions, but also the skills, values, governance and behavioural aspects required for success in the world of work.

As many learners might not have had experience in the working world, it is the responsibility of the teacher to expose learners to the realities. Both the NCS and the CAPS stipulate certain requirements in this regard. A few examples are: source documents, the VAT 201 form, salary and wage scales, published financial statements.

It is imperative that teachers draw on the personal experiences of learners in their interaction with the economic world at the earliest opportunity in their study of Accounting,

<sup>11</sup> **High:** Learners' everyday world and knowledge, the world of work and communities, are constantly referenced and form part of the knowledge specified in the curriculum;  
**Moderate:** Learners' everyday world and knowledge, the world of work and of learners' communities, are referenced in a few places in the curriculum;  
**Low:** The curriculum emphasises subject-specific knowledge and there are no or almost no references to the everyday knowledge of learners and their communities or the world of work.

preferably at Grade 8 and 9 levels. For example, their experience of personal net worth can easily be translated into study of the accounting equation, which forms the basis of all fundamental accounting knowledge.

## **2.12 CURRICULUM OVERVIEW**

### **2.12.1 Curriculum coherence**

Both the NCS and the CAPS make sensible connections and reflect co-ordination between the topics that learners study within a grade and as they advance through the grades. There is clear logic to the structure of both curricula. The three forms of ownership are covered over the three grades, increasing in complexity up to Grade 12. Within each grade, there is evidence of logical progression from lower order to higher order cognitive skills.

### **2.12.2 Implications for the South African context**

The Accounting curricula arguably provide knowledge and skills which are relevant and appropriate to the learner who has ambitions to achieve success in his/her personal life and any chosen career. Apart from imparting knowledge of the world of work, the curricula can have a profound effect on encouraging entrepreneurial aspirations of learners. All of this is dependent upon the experience, enthusiasm and resources that teachers bring into the classroom.

Although lack of financial and other resources may be a disadvantage to many schools, it is possible for knowledgeable and innovative Accounting teachers to bring actual relevant scenarios into the classroom, for example by drawing on press articles or a variety of textbooks and promotional material published by different organisations.

The Accounting curricula reflect the high knowledge and skills required in the business world. Learners attending schools or residing in areas which are isolated from mainstream commercial activities, and therefore do not have ready access to these activities, might well lack the cultural capital and life experience to relate effectively to many topics in the Accounting curricula. Many of these topics might well be foreign to them, for example, public companies and the role of the Johannesburg Securities Exchange.

It is the opinion of the team, that many learners might choose Accounting in the FET Phase without adequate prior knowledge from the Senior Phase in the General Education and Training (GET) sector. The shortcomings in the Grade 8 and 9 EMS curriculum have been noted in this report (refer to section 10). On the other hand, they might not choose Accounting in the FET Phase if they find EMS in the Senior Phase to be confusing and lacking substance.

### 2.12.3 Assumptions regarding teacher expertise

The Accounting curricula are based on high knowledge and skills, and therefore assumes that teachers have the appropriate technical knowledge ability to communicate the required content effectively.

It is the opinion of the team that many Grade 10 – 12 Accounting teachers lack sufficient knowledge and expertise to teach and assess the content effectively. It is also commonly acknowledged that the majority of EMS teachers at Grade 8 and 9 level are not proficient in Accounting. This negatively affects the basic knowledge and skills that are imparted to learners subsequently undertaking the subject in Grade 10.

- The expertise and effectiveness of the Accounting teacher depends on a variety of factors:
- The quality of training received in their tertiary studies
- The quality of professional guidance received in their schools and from subject advisers and other educational or accounting authorities in their areas
- The level of experience of the teacher and whether he/she is actually qualified to teach Accounting up to the level for which he/she is timetabled
- The attitude of the teacher entering and remaining in the teaching profession, for example whether the teacher regards teaching as his/her career of first choice
- The learning preferences of millennial learners where these might not correlate to those of their Accounting teachers
- The communication skills of the teachers and learners – this will be affected by mismatches between the language of learning and teaching, the home language of the learner and the language of assessment.

## 2.13 CONCLUDING REMARKS

The NCS and the CAPS reflect objectives which are identical.

The curriculum design under the NCS and the CAPS is coherent and very similar, being formulated along the lines of the three main disciplines of *Financial Accounting*, *Managerial Accounting* and *Auditing* (Managing Resources). Both the NCS and the CAPS lend themselves to progression across the full range of cognitive levels.

The CAPS is an improvement on the NCS as the curriculum and assessment policies and practices are consolidated in one document, which allows for a greater degree of user-friendliness. It is noted that Examination Guidelines might well be published in the near future to support the CAPS.

The breadth and depth of both the NCS and the CAPS are appropriate, with a valid, general increase from Grade 10 to Grade 12. The language used is subject-specific and

appropriate. However, the breadth of content will impact on learners whose home language might not be English or Afrikaans.

Whereas the NCS reflects the sequencing of topics over a year, the CAPS analyses this per term and allows for regular revision and examination time. There is generally more reliable advice given in the CAPS in terms of integration of topics within the curriculum, which results in more effective use of the time available.

While there is some degree of specification in the NCS of pacing with broad parameters provided on the numbers of weeks that should be devoted to the various topics, under the CAPS there are very clear and explicit guidelines on the topics to be covered in the time frames over the course of each term in each grade.

The pacing of the CAPS content for learners is regarded as more appropriate than that contained in the NCS because there is time allocated for revision and examinations. However, there are contextual factors that the evaluation team regards as a major influence on the ability of many learners to complete the curriculum as planned. These are: The lack of articulation between the Grade 8 and 9 Economic and Management Sciences (EMS) curriculum with the Grade 10 Accounting curriculum; and the slower pace at which learners will proceed if they are not proficient in the languages of English or Afrikaans.

Under the NCS and the CAPS the curriculum within each grade generally reflects strong progression. 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. The shortcomings that were identified in an Umalusi 2009 research study report (Umalusi, 2010a) regarding the Grade 10 NSC curriculum are addressed in the CAPS, as is the content overload which was identified in Grades 11 and 12.

Both the NCS and the CAPS, through their lack of specification on pedagogy, provide leeway for the teacher to determine his/her own preferred teaching style. There is no doubt that certain teaching styles are more effective than others, but neither the NCS nor the CAPS are prescriptive on these styles.

The number of formal school-based assessment tasks is identical under the NCS and the CAPS. Both the NCS and the CAPS provide general assessment guidance and subject-specific guidance. In both cases, the information provided is highly detailed.

Both the NCS and the CAPS make implied use of content from other subjects. Although certain other subjects relate to the subject of Accounting, neither the NCS nor the CAPS make direct reference to these links.

All topics within the three Accounting disciplines specifically and appropriately draw from existing and current economic events occurring in the world of work. As many learners might not have had experience in the working world, it is the responsibility of the teacher to expose learners to the realities.

Both the NCS and the CAPS make sensible connections and reflect co-ordination between the topics that learners study within a grade and as they advance through the grades. There is clear logic to the structure of both curricula.

## 2.14 RECOMMENDATIONS

Despite the fact that the CAPS is already an improvement on the NCS, there are further potential areas of improvement such as:

- More explicit guidance on pedagogical methods is advised: A conceptual approach to the subject will undoubtedly raise the level of understanding of learners by creating meaning for them, as opposed to purely a procedural bookkeeping approach which is heavily teacher-driven and encourages rote learning.
- Time allocations at the start of Grade 10 need to be refined: The topics of *Ethics* and *Internal Control* should be integrated with the teaching of other topics covered throughout the year. The major topic for the term (i.e. *Bookkeeping relating to sole traders*) should start in Week 2.
- Greater specification on new content is needed: More detail needs to be provided on new aspects of the curriculum, such as shares of no par value and repurchase of shares. Detail that also appears to be lacking relates to the rationale underlying the preparation of certain financial statements (e.g. the direct/indirect method of preparing cash flow statements). It is acknowledged that the CAPS Examination Guidelines are still to be released. These might well address some of these concerns.
- The curriculum needs to be updated on a more regular basis to reflect current practice: Terminology relating to financial statements is a case in point. Developments in the new IASB Conceptual Framework need to be adopted in a timely fashion. It is noted that close corporations still appear in the Grade 12 CAPS, albeit to a lesser extent. It is recommended that this be removed or classified as non-examinable.
- The endemic shortcomings in the teaching of Financial Accounting/Literacy under the Economic and Management Sciences (EMS) curriculum must be addressed: This is a serious problem which continues to affect curriculum delivery in Grade 10 with grave negative effects in terms of learner achievement in Accounting in the FET Phase. Aspects of the EMS curriculum that need rectifying are poor sequencing and progression of topics, insufficient time devoted to Financial Accounting and the exclusion of the expanded accounting equation, basic financial statements and basic interpretation thereof.

### 3 ACCOUNTING: EXIT-LEVEL OUTCOMES FOR THE FET PHASE

In determining the exit-level outcomes for the FET Phase, the content topics and skills were treated separately. The teaching plans given on pages 29 to 39 of the CAPS document were used in determining these outcomes. Table 17 (below) contains the content topics that are covered in the final Grade 12 examination, clustered under the broad content areas.

<b>Table 17: Content topics examined at exit (Grade 12)</b>	
<b>FINANCIAL ACCOUNTING OF COMPANIES</b>	
<b>Accounting concepts and the unique accounts of companies</b>	Accounting concepts and accounts unique to companies
<b>GAAP principles</b>	International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Practice (GAAP) Specific GAAP principles
<b>Bookkeeping of companies</b>	Journals
	Ledger
	Trial Balance
	Including the new concepts of selling shares at an issue price and no longer par value, repurchasing of shares at a price higher than the weighted average price, dividends and tax.
<b>Unique accounts: companies</b>	Ordinary share capital
	Retained income
	SARS (Income tax)
	Shareholders for dividends
	Ordinary share dividends
<b>Accounting equation</b>	Appropriation
	The effect of transactions on the accounting equation of a company; all transactions affecting a company up to financial statements including adjustments.
<b>Year-end adjustments</b>	Pre-adjustment Trial Balance
	Application of GAAP principles
	Year- end adjustments in the general journal
	General ledger
	Post adjustment trial balance
<b>Closing transfers, final accounts and trial balances</b>	Particular emphasis on Grade 12 company adjustments but includes all prior learnt adjustments including reversals.
	Closing transfers
	General ledger
	Final accounts: <ul style="list-style-type: none"> <li>• Trading Account</li> <li>• Profit and Loss Account</li> <li>• Appropriation account</li> </ul>
	Post- closing trial balance

<b>Table 17: Content topics examined at exit (Grade 12) (continued)</b>	
<b>Financial statements</b>	Financial statements: <ul style="list-style-type: none"> <li>Income Statement</li> <li>Balance Sheet</li> <li>Cash Flow Statement</li> </ul>
	Notes to the financial statements
	Analyse a directors report
	Analyse an auditor's report
<b>Analysis and interpretation of financial statements: Companies</b>	Calculations of ratios
	Company: Earnings per shares; dividends per share; net asset value per share; return on shareholders' equity
	Gearing and risk: debt: equity; return on total capital employed
	Profitability, liquidity and solvency from previous years
	Analysis and interpretation of the information above
<b>Cash Flow Statements - preparation &amp; interpretation</b>	Cash Flow Statement and accompanying notes.
	Analyse and interpret the information from the Cash flow statement
<b>Analyse published financial statements &amp; audit reports</b>	Analyse and interpret this information
<b>RECONCILIATIONS</b>	
<b>Bank reconciliations</b>	Reconciliation of bank statements with cash journals from Grade 11
	Analyse and interpret the bank reconciliation process
<b>Reconciliations to control accounts</b>	Reconcile the control accounts to the subsidiary ledgers
	Correct errors and omissions via journal entries
	Analyse and interpret reconciliations
<b>Age-analysis - interpretation</b>	Analyse and interpret the age analysis for debtors
<b>Creditors reconciliations to creditors' statement - prepare</b>	Reconcile the individual creditors accounts to the creditors statement
	Correct errors and omissions via journal entries
	Ledger
	Creditors reconciliation statement
	Analyse and interpret creditors reconciliations
<b>VALUE ADDED TAX (VAT)</b>	
<b>VAT concepts</b>	Basic concepts of VAT
<b>VAT calculations</b>	VAT calculations
	Effects of bad debts, discounts and goods returned on VAT
<b>VAT recording</b>	Vat control account
	Amount owing/receivable from SARS
<b>COST ACCOUNTING</b>	
<b>Cost concepts</b>	Accounting concepts unique to a manufacturing business
<b>Production Cost Statement</b>	
	Production Cost Statement
	Notes to the Production Cost Statement
	Analyse , Interpret the Production Cost Statement
	Report on the Production Cost Statement

<b>Table 17: Content topics examined at exit (Grade 12) (continued)</b>	
<b>Manufacturing: short form Income Statement &amp; notes - preparation &amp; interpretation</b>	Short form of Income Statement with notes
	Analyse, Interpret and report on the above
<b>Unit costs, break-event point, variable &amp; fixed costs</b>	Calculation and comment on cost items including break-even, direct material, direct labour, factory overhead, administration and selling and distribution costs.
	Analyse ,Interpret and report on these costs
<b>BUDGETING</b>	
<b>Budget concepts</b>	Basic concepts
<b>Cash budget</b>	Presenting Cash budget
	Analyse ,interpret and compare cash budget of sole trader
	Analyse ,interpret and compare cash budget of company
<b>Projected Income Statement</b>	Presenting projected Income Statement of a sole trader
	Analyse ,interpret and compare Projected Income Statement of a sole trader
	Analyse ,interpret and compare projected Income Statement of company
<b>FIXED ASSETS</b>	
<b>Concepts of fixed assets</b>	Understanding the concept of a tangible/fixed asset register
	Acquisition of tangible/fixed assets
<b>Depreciation</b>	Depreciation <ul style="list-style-type: none"> <li>• on cost price (straight-line method)</li> <li>• diminishing balance method.</li> </ul>
	Understanding how tangible/fixed assets are recorded when they are fully depreciated
	General ledger
	Fixed Asset Register
<b>Asset disposal</b>	Calculations
	Disposal of tangible/fixed assets (cash, credit, trade-in): <ul style="list-style-type: none"> <li>• at the beginning of a financial year</li> <li>• during a financial year</li> <li>• at the end of a financial year.</li> </ul>
	General ledger
	Update the fixed asset register
<b>Interpretation &amp; reporting on fixed assets</b>	Fixed asset note
	Analysis and interpretation based on the fixed asset note and asset disposal account.
<b>INVENTORY SYSTEMS</b>	
<b>Concepts of inventory systems</b>	Explain the perpetual stock system
	Explain the periodic stock system
	Difference between the two stock systems with advantages and disadvantages
<b>Periodic inventory system - preparation</b>	Transactions relevant to the periodic stock system in the subsidiary journals



<b>Table 17: Content topics examined at exit (Grade 12) (continued)</b>	
	General ledger
	Trading account
	Trading statement
<b>Inventory validation - FIFO &amp; Weighted Average and Specific identification method</b>	Calculate the closing stock and gross profit using FIFO or weighted average or specific identification methods.
	Integrate with either periodic or perpetual stock systems
<b>CODE OF ETHICS AND GOVERNANCE</b>	
<b>Code of ethics &amp; governance</b>	Ethical behaviour in the financial environment -
	Ethical behaviour in the financial environment
	King code and Companies Act
<b>Professional bodies</b>	The role of professional bodies
	The role of the code of professional conduct
<b>INTERNAL CONTROL &amp; INTERNAL AUDIT</b>	
<b>Internal control &amp; internal audit processes</b>	Internal control and audit processes
	Internal control and audit processes in the business environment.
	Difference between the roles of the internal and external auditors

Table 18 (below) summarises the skills that are covered in the suggested classroom activities outlined in the Grade 12 CAPS Teaching Plans, clustered under the broad skill areas.

<b>Table 18: Skills in recommended classroom activities for Grade 12</b>	
<b>Language and logic skills</b>	Define concepts relating to companies
	Explain the purpose of the Companies Act – broad overview
	Explain need for and role of professional bodies
	Explain need for and role of International Financial Reporting Standards in the context of Generally Accepted Accounting Practice
	Identify and explain corporate governance issues in ethical and internal control contexts
	Explain role of professional Accounting bodies
	Explain the need for and nature of internal control processes, including documentation, authorisation, division of duties and stock and fixed asset registers and subsidiary ledgers
	Explain the need for and roles of independent auditors and internal auditors
	Explain cost concepts
	Explain budgeting concepts
Explain VAT concepts	
<b>Bookkeeping application skills</b>	Prepare entries according to the perpetual inventory system
	Prepare entries according to the periodic inventory system
	Prepare unique ledger accounts of companies
	Identify accounts debited and credited (table format)
	Post figures from journals to ledgers
	Prepare trial balances

<b>Table 18: Skills in recommended classroom activities for Grade 12 (continued)</b>	
	Calculations relating to VAT Control account
	Post to debtors and creditors subsidiary ledgers
	Prepare debtors' and creditor's lists
	Prepare closing transfers and post to ledger
<b>Financial reporting application skills</b>	Process year-end adjustment entries
	Prepare Income Statement, Balance Sheet and Notes to financial statements
	Prepare Cash Flow Statements
	Prepare Production cost statements, Abridged Income Statements and Notes
<b>Projection application skills</b>	Prepare Cash Budgets and Projected Income Statements
	Prepare Debtors Collection and Creditors Payment Schedules
<b>Reconciliation skills</b>	Reconcile control accounts to debtors' and creditors' lists
	Reconcile bank transactions to bank statements
	Reconcile creditors' transactions to creditors' statements
<b>Analytical skills</b>	Calculate financial indicators
	Analyse bookkeeping entries in terms of the Accounting Equation
	Analyse and interpret cash flow statements
	Analyse and interpret debtors collection schedules
	Analyse unit costs, variable costs and fixed costs
<b>Evaluation skills</b>	Evaluate financial indicators across financial periods and across different companies
	Evaluate and interpret published financial statements and independent auditors reports
<b>Valuation skills</b>	Value trading stock according to specific identification, weighted average and first-in first-out methods
	Depreciate fixed assets according to straight-line and diminishing balance methods
<b>Creative problem-solving skills</b>	Identify problems from given figures and financial indicators
	Provide valid solutions

**Omissions at exit level:** The research skill is intended to be developed through learner portfolios in which they have to do, for example, reports, case studies and a project. However, the quality of the research will vary from school to school because of the resources available to these schools. Many of the teachers also teach to the NCS exam and might not allocate enough time to independent research. In the opinion of the evaluation team, this is a skill that needs to be developed further over the entire FET Phase.

The evaluation team also notes that that the CAPS document is not up to date with regard to current developments in the profession concerning the correct use of the terminology. Specific developments relating to the area of International Financial Reporting Standards also need to be addressed. The Accounting curriculum needs to be seen as

a living document, and as such should be updated each and every year as opposed to reviewed periodically. The knowledge, values and skills that the Grade 12 learner leaves with should be relevant and current for the world of work.

**Appropriateness of the content areas across the Phase and the shifts needed:** It was noted that there is appropriate progression in terms of content from Grade 10 to Grade 12. However, it is suggested that budget, cost and VAT concepts be removed from Grade 10 to allow more time for analysis and interpretation of Financial Accounting information as well as developing problem-solving and decision-making skills. The reasoning is that these topics are only superficially taught in Grade 10 and will require revision in Grade 11 before continuing with these topics in the detail required for this Grade. While the team acknowledges that this would mean the removal of *Managerial Accounting* from the Grade 10 curriculum, when reviewing the entire FET Phase this section is covered in more depth in the later grades, which is more appropriate. This would imply that the basics of Financial Accounting are taught in more depth in Grade 10, thereby benefitting later topics in the higher grades.

In addition, the evaluation team felt that financial statements and analysis and interpretation should be taught simultaneously, in all grades, to ensure understanding and not rote learning.

**Appropriateness of the skills/competencies across the whole Phase and the shifts needed:** The criteria set out in the CAPS is lacking in terms of skills and competencies where the emphasis is on calculating and recording with no mention of interpretation and evaluation. Analysis, evaluation and creative problem-solving are important skills required by the assessment criteria to the extent of 30% at the higher order level, but which are not being developed during the normal teaching time allocated.

For example, in the context of salaries and wages, the CAPS document requires learners to explain, calculate and record yet makes no mention of the fact that learners should be able to analyse and interpret this information in order to make suggestions and solve problems (for example the interpretation of a salary slip and communication of this information to an interested person).

This concern can be applied to numerous topics in the curricula. It is not in the learner's interest to only start developing these skills in Grade 12, prior to final assessment.

**Appropriateness of the cognitive skills across the whole Phase and the shifts needed:** The spread of cognitive levels detailed in the CAPS is appropriate. However, much will depend on the expertise of the teacher in developing higher order thinking skills in their learners. As expressed in the concern above, assessment in Grades 10 and 11 and the internal assessments in Grade 12 might not adhere to the cognitive levels ultimately specified in the Grade 12 CAPS. This will be to the detriment of the learner's final Grade 12 mark.

## 4 BUSINESS STUDIES: A COMPARISON OF THE NCS AND THE CAPS FOR THE FET PHASE

---

### Evaluators

Dr Carina G America  
Dr Molebatsi M Nkoane  
Mr Bernhard Botha  
Mr Daniel MacPherson  
Mrs Presheena Morris

### 4.1 INTRODUCTION

Business Studies deals with the knowledge, skills, attitudes and values critical for informed, productive, ethical and responsible participation in the formal and informal business/economic sectors. The subject encompasses business principles, theory and practice that underpin the development of entrepreneurial initiatives, sustainable enterprises and economic growth (Doc 1, p 8; Doc 4, p 9). This subject is closely related to Accounting and Economics.

Teaching and learning for Business Studies take place within the Curriculum and Assessment Policy Statement (CAPS), introduced for Grade 10 in 2012, Grade 11 in 2013 and Grade 12 in 2014. The skills and knowledge acquired in Business Studies are informed by developments in the business environment, recent and changed legislation and changing markets. The content of the four key themes (Doc 1, p 8) covered in Business Studies encompasses fundamental knowledge and skills related to:

- **Business Environment:** To enable learners to demonstrate knowledge and analyse the impact of changing and challenging environments on business practice in all sectors;
- **Business Venture:** To enable learners to identify and research viable business opportunities and to explore these and related issues through the creation of achievable business ventures;
- **Business Role:** To enable learners to demonstrate and apply contemporary knowledge and skills to fulfil a variety of business roles; and
- **Business Operation:** Learners can apply a range of management skills and specialised knowledge to perform business operations successfully.

The role of Business Studies in the FET Phase is to:

- Develop learners' insight into South African and global business so that they can understand the functions of the different role-players and the various issues and challenges that influence and impact on business;

- Lay a sound foundation for learners to initiate and/or carry out business within a national and international context;
- Contribute to the development of sound knowledge, skills and values necessary to effectively initiate, set up and carry out informal or formal business; and
- Form the foundation for further business-based studies at a higher education level.

## 4.2 LIST OF DOCUMENTS REFERENCED

Table 19 provides a numbered list of the curriculum documents considered in this analysis.

<b>Table 19: Referenced documents</b>	
Department of Basic Education. 2011. Curriculum and Assessment Policy Statement (CAPS) FET – Grades 10-12	Doc 1
Department of Basic Education. (n.d.). National Curriculum Statement (NCS). National Policy Pertaining to the Programme and Promotion Requirements of the National Curriculum Statement Grades R – 12.	Doc 2
Department of Basic Education. (n.d.). National Protocol for Assessment Grades R – 12.	Doc 3
Department of Education. 2003. National Curriculum Statement Grades 10 – 12 (General). Business Studies.	Doc 4
Department of Basic Education. 2008. National Curriculum Statement (NCS) Grades 10 – 12 (General). Learning Programme Guidelines.	Doc 5
Department of Basic Education. 2008. National Curriculum Statement Grades 10 – 12 (General). Subject Assessment Guidelines. Business Studies.	Doc 6
Department of Basic Education. (2009). Business Studies. Examination Guidelines. Grade 12.	Doc 7
Department of Basic Education. (2008). Report of the Task Team for the review of the Implementation of the National Curriculum Statement.	Doc 8
Department of Education. (2006). Grades 10 – 12. Subject: Business Studies Teacher Training Manual.	Doc 9
Teacher Toolkit FET Commerce 2013. Oxford University Press.	Doc 10
Donnelly, K. 2007. Australia's adoption of outcomes based education: A critique. Issues in Educational Research. 17 (2). pp 183-205.	Doc 11
Department of Education 2003 National Curriculum Statement for Grades 10 – 12 (General): Overview Document.	Doc 12

### 4.3 BROAD CURRICULUM DESIGN, FORMAT AND USER-FRIENDLINESS OF CURRICULUM DOCUMENTATION

This section evaluates the documents referred to in Table 19 (above) in terms of the design, format and user-friendliness of the curriculum documents. Table 20 summarises the salient issues from this process which are discussed in further detail below<sup>12</sup>. The central design principle of the curriculum is indicated in the last row of the Table.

Table 20: Broad design, format and user-friendliness		
	NCS	CAPS
Number of documents (subject-related)	4	1
Total number of pages (in subject-related documents)	<b>TOTAL: 169</b> NCS Bus Stud: 66 SAG: 22 LPG: 55 EG: 26	<b>TOTAL: 51</b>
User-friendliness (good/moderate/poor)	Moderate	Good
Accessibility of language (good/moderate/poor)	Good	Good
Alignment (good/moderate/poor)	Moderate	Good
Central design principle (the technical curriculum design aspect that organises the curriculum)	Outcomes-based and assessment standards	Content based/ topic based

The successful implementation of the National Curriculum Statement (NCS) by provinces and schools required the use of at least seven supporting documents. Documents 4, 5 and 6 were specifically used for teaching and learning (specific content and the assessment thereof). Document 7 was developed with the intention of streamlining Grade 12 content only and also included recent/current developments in the business sector. In addition, teachers had to familiarise themselves with the content of three other documents titled:

<sup>12</sup> The documents were assessed for their user-friendliness using the following scale:  
**Good:** Very user-friendly – the function and the structuring of the documents is clear.  
**Moderate:** Moderately user-friendly – the function and the structuring of the documents is sometimes clear and at other times the function is unclear or the structuring confusing.  
**Poor:** Not user-friendly – the function and the structuring of the documents is often unclear or the structuring is overly complex.

The accessibility of the language used in the documentation was assessed using the following scale:  
**Good:** Very accessible language – the documents use plain, direct language  
**Moderate:** Moderately accessible language – the documents sometimes use plain, direct language and at other times the language is complex or obscure or terms are ill-defined  
**Poor:** Inaccessible language – the documents often use complex or obscure language and terms that are not defined

The alignment between the various documents was assessed using the following codes:  
**Good:** Good alignment, it is clear how documents relate to one another and complement one another  
**Moderate:** Moderate alignment – it is sometimes clear how documents relate to one another; there are some contradictions across documents or there are instances where it is not clear how documents complement or relate to one another  
**Poor:** Poor alignment – it is not clear how documents relate to one another. There are contradictions across documents, or how documents complement one another is not clear at all.

1. The National Protocol on Assessment for Schools in the General and Further Education and Training Band (Grades R – 12);
2. The National Senior Certificate: A qualification at level 4 on the National Qualifications Framework (NQF); and
3. Minimum Admission Requirements for Higher Certificate, Diploma and Bachelor's Degree. Programmes requiring a National Senior Certificate.

With the CAPS, the total number of documents needed for teaching and learning were reduced to three. The contents of Documents 4, 5 and 6 of the NCS were put into one CAPS document, namely Document 1. Documents 2 and 3 serve as additional supporting documents to the implementation of CAPS in Grades 10 – 12 (FET-Band).

**User-friendliness:** The CAPS document provides a comprehensive consolidation of three NCS documents: National Curriculum Statement (Doc 4), Learning Programme Guidelines (Doc 5) and Subject Assessment Guidelines (Doc 6). The purpose is to have one document providing guidelines for planning, content and assessment. The organisation and structure is clear and user-friendly in terms of technical layout i.e. table of contents, overview of topics per term, annual teaching plans with specific time allocation, recommended resources, content and types of assessment for Grades 10 – 12. This provides a new, succinct guideline in terms of policy and practice of Business Studies.

A discouraging aspect of the NCS was the number of curriculum documents in circulation and the rate at which the existing documents were changed. Various versions of the documents for the NCS were issued, some with inconsistent information, e.g. NCS Grade 10 -12 (General) Business Studies (2003), and NCS Grade 10 -12 (General) Learning Programme Guidelines (2008). Teachers seemed to experience great difficulty in reading and understanding the documents and working with them as tools. The NCS documents comprise of seven documents, but additional documents were also issued at provincial level. There appeared to be no uniformity in terms of provincial departments' strategies for mediating the implementation of the curriculum. As a result, some subject advisors applied their subjective interpretation of how the curriculum should be implemented in their province. It was overwhelming for teachers to decide on a final document or resource in terms of examinable content, e.g. the Subject Assessment Guidelines (Doc 6), Examination Guidelines (Doc 7) and Study Mates: examination revision papers with DVD, study guides, various text books, etc.

**Accessibility of language:** For the CAPS, the language is clear and understandable; the articulation is pitched at a level that is user-friendly for all users. Clear instructions are given in the form of notes at the end of each term's teaching plan. Some topics are divided into sub-topics (for example, Doc 1, p 17). The NCS language is clear, especially in terms of the depth of the content coverage, even though the number of documents in circulation made reading difficult, for example the Learning Programme Guidelines (LPG) and Subject Assessment Guidelines (SAG).

**Alignment:** The CAPS documents (Docs 1, 2 and 3) are well aligned in that the three documents complement one another. In spite of there being different versions of the NCS documents in circulation, these documents were moderately aligned (Docs 4, 5, 6 and 7). The NCS curriculum is supported by the LPG (Doc 5) and the work schedule (Doc 5, p 29 – 51). This assists in ensuring that the outcomes, assessment standards, time frames, nature of assessment, core contents, context, etc. are identified. The Grade 12 Examination Guidelines (Doc 7) expand the core contents identified in Doc 5.

**Central design principle:** The focus of the NCS is underpinned by nine fundamental principles, for example social transformation, OBE, etc. (Doc 4, pp 2 – 4). OBE implies a learner-centred approach, with specific reference to acquiring knowledge, skills and values within the framework of the seven Critical Outcomes (COs) and the five Developmental Outcomes (DOs) by the end of the FET Phase (Doc 5, p 14). These COs and DOs were entrenched in the four Learning Outcomes (LOs) with their various Assessment Standards (ASs). OBE also envisages certain qualities within as outlined in the Norms and Standards for Educators, e.g. being a mediator, leader, administrator, etc. (Doc 4, p 5). The formal/informal assessment and examination times for the NCS are outlined in the Subject Assessment Guidelines (SAG) and allocated according to the LOs and ASs (Doc 6, pp 10 – 15). The CAPS is formulated as content-based, which may lead to a more teacher-centred approach. Learning Outcomes (LOs) are now referred to as topics which underpin particular concepts and skills. The four key topics in Business Studies for the CAPS are the same as for the NCS, namely Business Environments, Business Ventures, Business Roles and Business Operations, and require equal teaching focus and equal weighting in assessment (25% per topic).

#### 4.4 CURRICULUM OBJECTIVES

The objectives of the NCS and the CAPS were identified from the objectives of each document. In the NCS, these objectives are located under the 'Purpose' and 'Scope' headings (Doc 4, pp 9-10). In the CAPS, the objectives are located under the heading '*The Purpose of Business Studies*' (Doc 1, pp 8-9). Table 21 lists the objectives and indicates with a (Y) in which curriculum these are covered.

Objectives	NCS	CAPS
Acquire and apply essential business knowledge, skills and principles in changing business environments	Y	Y
To productively and profitably conduct business in changing business environments	Y	Y
Create business opportunities	Y	Y
Creatively solve problems	Y	Y
Take risks	Y	Y
Respect the rights of others	Y	Y
Environmental sustainability	Y	Y



<b>Table 21: Subject-specific aims/objectives of the curricula (continued)</b>		
<b>Objectives</b>	<b>NCS</b>	<b>CAPS</b>
Apply basic leadership and management skills	Y	Y
Apply basic leadership and management principles	Y	Y
Are motivated	Y	Y
Are self-directed	Y	Y
Reflective lifelong learners	Y	Y
Responsibly manage themselves	Y	Y
Responsibly manage their activities	Y	Y
Are committed to developing themselves through business opportunities and ventures	Y	Y
Are committed to developing others through business opportunities and ventures	Y	Y
Are able to secure formal employment		Y
Are in a position to pursue sustainable entrepreneurial and self-employment career pathways		Y
Assess business careers	Y	

The NCS and the CAPS have the same objectives, except for 'assess business careers' (stated only in the NCS), and 'are able to secure formal employment', and 'are in a position to pursue sustainable entrepreneurial and self-employment career pathways' (stated only in the CAPS). The manner in which this objective is stated could be misleading since an expectation is created that taking Business Studies as a subject can secure formal employment. Instead, the objective could be rephrased as '*potential to secure formal employment ...*'. Cognizance should also be taken of the opportunities in the informal sector which could also provide self-employment. In the NCS, the content dealing with business careers is covered in Grades 10, 11 and 12 (Doc 5, p 34), but the aspect of business careers is not covered in the CAPS.

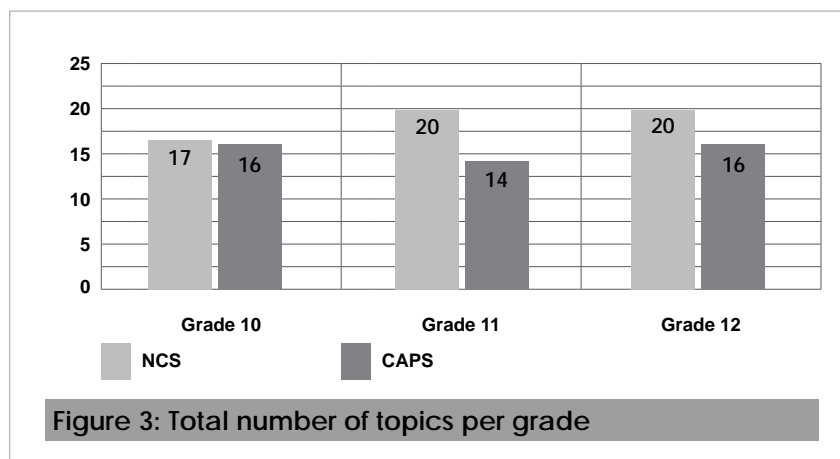
## 4.5 CONTENT/SKILL COVERAGE: BREADTH AND DEPTH

### 4.5.1 Content coverage (breadth)

This section addresses curriculum coverage by comparing the content, concepts and skills covered in the NCS and the CAPS. In Table 22 (below), the (Y) indicates that the content/skill is covered in the respective curriculum.

<b>Table 22: Content/skill coverage</b>						
Topic (content/concept)	Covered in the Curriculum (Y)					
	NCS			CAPS		
Grade	10	11	12	10	11	12
1. Micro, market and macro environments	Y	Y	Y	Y	Y	Y
2. Business sectors	Y	Y	Y	Y	Y	Y
3. Contemporary socio-economic issues	Y	Y	Y	Y	Y	Y
4. Entrepreneurship	Y	Y	Y	Y	Y	
<b>Table 22: Content/skill coverage (continued)</b>						
5. Management and leadership	Y	Y	Y			Y
6. Investment: securities			Y			Y
7. Investment: insurance	Y	Y	Y			Y
8. Forms of ownership		Y	Y	Y	Y	Y
9. Creative thinking and problem-solving	Y	Y	Y	Y	Y	Y
10. Business opportunity and related factors	Y	Y	Y	Y		
11. Business location	Y	Y	Y	Y		
12. Contracts	Y	Y	Y	Y		
13. Presentation of information	Y	Y	Y	Y	Y	Y
14. Business plan	Y	Y		Y	Y	
15. Setting up business	Y	Y			Y	
16. Self-management, professionalism and ethics	Y	Y	Y	Y	Y	Y
17. Relationship and team performance	Y	Y	Y	Y	Y	Y
18. Human rights, inclusivity and environmental issues			Y			Y
19. Stress, crisis, change and conflict management		Y	Y		Y	Y
20. Social responsibility	Y	Y	Y	Y	Y	Y
21. Business functions	Y	Y	Y	Y	Y	Y
22. Quality of performance		Y	Y	Y		Y
<b>TOTAL NUMBER OF TOPICS</b>	<b>17</b>	<b>20</b>	<b>20</b>	<b>16</b>	<b>14</b>	<b>16</b>
<b>TOTAL NUMBER OF TOPICS PER PHASE</b>	<b>57</b>			<b>46</b>		

Figure 3 (below) shows the total number of topics per Grade for the CAPS and the NCS.



The breadth of content will be discussed in terms of Table 18 and Figure 3 and in terms of the four key themes which have equal content coverage of 25% in both curricula (Doc 1, p 8; Doc 6, p 7):

**Business Environments:** Topics 1, 2 and 3, which make up this theme, are adequately covered in both curricula (Doc 1, pp 13-15; pp 23-24; pp 33-39 and Doc 5, pp 26-29). There is progression of content from Grade 10 to Grade 12; in Grade 10 there is an introduction of the features and interrelationship of the three environments, in Grade 11 the identification and analysis of the relationship between the environments and in Grade 12 the focus for both curricula is on the macro environment and to devise business strategies. In the CAPS for Grade 12, the analysis of strengths, weaknesses, opportunities and threats (SWOT) includes political, economic, social, technological, legal and environmental (PESTLE) and Porter's Five Forces – excluding the Balanced Scorecard (Doc 1, p 36); whereas, analysis strategies are not specifically mentioned in the NCS (Doc 5, pp 27-28). These strategies were added to the NCS through the implementation of the 2009 Business Studies Examination Guidelines. The business functions in the micro-environment are also more detailed in the CAPS (Doc 1, p 13).

**Business Ventures:** This theme is covered in both curricula and consists of topics 4 to 15, excluding topic 9. *Entrepreneurship* is done in Grades 10 – 12 in the NCS (Doc 5, p 30), but is only covered in the CAPS for Grades 10 and 11 (Doc 1, pp 16, 28). *Forms of ownership* is dealt with in the CAPS Grade 10 (Doc 1, p 17), but not in the NCS for Grade 10. This can be regarded as a limitation because *Forms of ownership* is linked to the setting-up of a business and the development of the business plan, covered in Grade 10 (Doc 5, p 31). More guidance is given in terms of the content required in the CAPS with regard to *Investment: securities* and *Investment: insurance* (Doc 1, p 41) than the NCS (Doc 5, p 31), for example sub-topics such as: government retail bonds, different types of shares, etc.

**Business Roles:** Topic 9 and Topics 16 to 20 make up this theme. In the NCS, business careers are covered in Grade 10, 11 and 12 (Doc 5, p 34), but it is not reflected in the CAPS.

The content is more extensive in the CAPS compared to the NCS (Doc 5, p 28), for example social responsibility and social investment (Doc 1, p 38) includes content ranging from the definition, nature, benefits, challenges, ethical corporate social investment, etc. The progression of content across the Phase is evident in the CAPS, e.g. *Self-management* in Grade 10 (Doc 1, p 21; Doc 5, p 33) to *Professionalism and ethics* in Grade 11 (Doc 1, p 27; Doc 5, p 33), then in Grade 12 the differentiation between management and leadership styles and approaches (Doc 1, p 39; Doc 5, p 33).

**Business Operations:** This theme consists of topics 21 and 22. *Production function* is done in both curricula from Grade 10 to Grade 12 with an integration of *Quality of performance* in Grade 12. However, in the CAPS more detail is provided, for example the significance of quality, total quality management (TQM) and its impact on small and large businesses, elements of TQM, continuous improvement cycle, etc. In the NCS, industrial relations is covered, including the history of trade unions, functions and role of trade unions and grievance procedure (Doc 5, p 37), while trade unions are not required in Grade 12 in the CAPS.

There has also been movement of topics within themes (or main topics) with some falling under a certain theme in the NCS and a different one in the CAPS. In the NCS (Doc 5, p 28), *Corporate social responsibility* is included under *Business Environments* and has been moved to *Business Roles* in the CAPS (Doc 1, p 8), *Human rights, inclusivity and environmental factors* which was under *Business Ventures* in the NCS (Doc 5, p 30) has been moved to *Business Roles* in the CAPS (Doc 1, p 8) and *Management and leadership* in the NCS under *Business Roles* (Doc 5, p 33) has been moved to *Business Ventures* (Doc 1, p 8).

**Comparison and appropriateness of relative breadth:** The number of topics covered in the NCS is more than in the CAPS (as indicated in Figure 3). The reduction of the number of topics from 20 in Grade 11 (NCS) to 14 (CAPS) and from 20 in Grade 12 (NCS) to 16 in (CAPS) implies that the breadth of the work is less in the CAPS. Time allocated to 'recap' of work from previous grades (Doc 1, pp 26, 34, 38, 39, 42) and revisions in the CAPS may create the impression that the breadth of content is compromised. Many learners and teachers may also treat previous ('recap') content as if it is new content for a particular grade.

**Summary regarding breadth:** The breadth of the CAPS is unlikely to have a negative impact on learners who are learning through a second or third language. Even though the CAPS has fewer topics than the NCS, a learner's ability to cope depends on the depth of the curriculum and the integral role the teacher plays, for example:

- Provide vocabulary lists a day ahead of introducing a new concept
- Allow dictionaries to be used in tests and examinations
- Pair learners with a friend who can help them to understand instructions
- Avoid sarcasm or humour that depends on the subtleties of language (Bantjies and Driver, 2013).

In the CAPS, great emphasis is placed on 'recap', Doc 1, p 15 notes: '*The word 'recap' as it is used in this document means the content is also examinable, together with other content taught in that grade*'. 'Recap' involves the revision of previously learnt content

which is therefore also examinable (Doc 1, p 15). In the CAPS, 'recap' appears on the following pages:

- p 24 (Grade 11) and p 41 (Grade 12): Forms of ownership (characteristics, advantages, disadvantages, etc)
- p 26 (Grade 11) and p 35 (Grade 12): Creative thinking (application, case studies and scenarios)
- p 27 (Grade 11) and p 42 (Grade 12): Presentation of business information (verbal format)
- p 28 (Grade 11) and p 16 (Grade 10): Entrepreneurial qualities (business assessment)
- p 34 (Grade 12) and p 30 (Grade 11): Human Resources (relevant legislation)
- p 38 (Grade 12) and p 16 (Grade 10): Social responsibility (definition only)
- p 39 (Grade 12) and p 21 (Grade 10): Team performance (criteria).

#### 4.5.2 Depth

Table 22 (see above) and Table 19 (below) are used to indicate the degree of cognitive complexity (depth) required for each topic in the NCS and the CAPS<sup>13</sup>.

Table 23 (below) presents the content depth at each of the levels per grade and across the whole Phase. The total number of topics covered at the various depth levels are indicated at the bottom of the Table.

Topic (content/concept)	Covered in the Curriculum (Y)					
	NCS			CAPS		
	Grade 10	Grade 11	Grade 12	Grade 10	Grade 11	Grade 12
1. Micro, market and macro environments	3	4	4	2	3	4
2. Business sectors	2	3	2	1	3	4
3. Contemporary socioeconomic issues	3	3	4	3	4	2
4. Entrepreneurship	2	3	3	1	4	
5. Management and leadership	2	2	2			2
6. Investment: securities	2	2	3			3
7. Investment: insurance	2	2	3			3

<sup>13</sup> The following codes were used to categorize the cognitive complexity:

1= Introductory level content, superficial, mainly definitions and descriptions;

2= Definitions and descriptions plus some detail provided;

3= Detailed indications of concepts/topics, requires understanding of relationships between concepts;

4= Highly detailed indication of topic, topic required to be dealt with in a conceptually challenging way, requires complex understanding of relationships between concepts.

Topic (content/concept)	Covered in the Curriculum (Y)					
	NCS			CAPS		
	Grade 10	Grade 11	Grade 12	Grade 10	Grade 11	Grade 12
8. Forms of ownership	1	2	3	1	2	2
9. Creative thinking and problem-solving	3	3	3	2	3	4
10. Business opportunity and related factors	2	2	3	4		
11. Business location	2	2	3	4		
12. Contracts	2	2	3	3		
13. Presentation of information	2	3	3	3	4	4
14. Business plan	2	2		3	4	
15. Setting up business		2			2	
16. Self-management, professionalism and ethics	3	3	3	2	3	3
17. Relationship and team performance	2	3	3	2	2	4
18. Human rights, inclusivity and environmental issues			3			3
19. Stress, crisis, change and conflict management		3	3		1	3
20. Social responsibility	1	3	3	1	2	3
21. Business functions	3	3	3	3	3	3
22. Quality of performance		3	3	1		3

<b>Total topics at 1</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>1</b>	<b>0</b>
<b>Total topics at 2</b>	<b>11</b>	<b>9</b>	<b>2</b>	<b>4</b>	<b>4</b>	<b>3</b>
<b>Total topics at 3</b>	<b>5</b>	<b>11</b>	<b>16</b>	<b>5</b>	<b>5</b>	<b>9</b>
<b>Total topics at 4</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>4</b>	<b>5</b>
<b>Total depth score</b>	<b>2,2</b>	<b>2,6</b>	<b>3</b>	<b>2,2</b>	<b>2,9</b>	<b>3,1</b>
<b>TOTAL DEPTH SCORE ACROSS FET PHASE</b>		<b>2,6</b>			<b>2,7</b>	

The degree of cognitive complexity for the NCS and the CAPS shows a gradual progression in total depth score from Grade 10 (NCS = 2,2; CAPS = 2,2); to Grade 11 (NCS = 2,6; CAPS = 2,9) and to Grade 12 (NCS = 3; CAPS = 3,1). This implies that content gradually becomes more complex from Grade 10 to Grade 12 in both curricula. The NCS and the CAPS are also both inclined to the cognitive levels which require descriptive detail and understanding of the relationships between concepts. However, the CAPS shows more topics requiring complex reasoning. The outcomes-based nature of the NCS means that the depth to which certain content has to be dealt with is not always clearly stipulated. On the other hand, it must be taken into consideration that the CAPS has fewer topics than the NCS allowing more time for the development of depth of the content.

The reduction of the number of topics from 20 in Grade 11 (NCS) to 14 (CAPS) and from 20 in Grade 12 (NCS) to 16 (CAPS) implies that the breadth of the work is less in the CAPS.

This should be viewed in conjunction with the depth of the content, which requires more higher-order understanding in the CAPS than the NCS (Table 19).

The following points are noted from this analysis of the content depth:

- A strong conceptual foundation is laid in the NCS for Grade 10. The NCS is competency-based and the content is contextualised and integrated within and across each LO, e.g. the interrelationships of the business functions and how they operate in small, medium and big businesses (Doc 5, p 36).
- Examples of topics which are particularly difficult in the CAPS are the following:
  - Grade 10 (Doc 1, p 18) *Business opportunity*: A research instrument and an assessment of needs must be developed. The conceptual level of Grade 10 learners can be regarded as challenging to the extent that there is application and analysis expected from them. This makes it difficult to integrate content with the high level of complexity required.
  - Grade 11 (Doc 1, p 24) *Contemporary socio-economic issues*: Here learners must climb to a higher cognitive demand level in order to deal with impact, possible solutions and investigate possible business solutions. There is a great deal of problem solving and investigation skills involved.
  - Grade 12 (Doc 1, p 42) *Presentation of information*: Interpretation and application of graphs.
- Examples of topics which are particularly difficult in the NCS are the following:
  - Grade 10: No level of difficulty in the content required.
  - Grade 11 (Doc 5, p 28) *Contemporary socio-economic issues*: Here the learner is expected to analyse and interpret the impact and challenges of contemporary socio-economic issues on business operations and make decisions for specific business situations. The level of difficulty is more suited to Grade 12 as it requires critical examination, analysis and assessment and discussion of social responsibility.
  - Grade 12 (Doc 5, p 28) *Micro, market and macro environment*: The learner has to devise and critically develop strategies as well as make recommendations.
- The NCS requires a higher understanding of the relationships between concepts. For example, there are 16 topics identified at this level (level 3, see Table 19) in the NCS compared to 8 in the CAPS such as:
  - *Stress, crisis and conflict management* for Grades 10 to 12: The NCS Grade 11 (Doc 5, p 34) requires learners be able to explain and apply concepts relating to stress, crisis and change management. In the CAPS Grade 11 (Doc 1, p 26), there is no application of content required.
  - *Forms of ownership*: In the NCS Grade 12 (Doc 5, p 31) learners have to determine the extent to which a particular form of ownership can contribute to the success and failure of a business. For the CAPS, they have to do the same, however a portion of the work is done in the previous Grade.

- The overall depth score is slightly higher for the CAPS (2.7) than for the NCS (2.6). In addition, for the CAPS a higher proportion of topics are at difficulty level 4, implying a greater level of rigour required from learners than in the NCS. This is likely to make the CAPS more challenging.

### 4.5.3 Specification of topics

The evaluation team reviewed the NCS and the CAPS for the purpose of comparing the curriculum specification, or degree to which knowledge is broken down or stipulated. Specification of detail for each topic is intended to assist teachers in the classroom. In order to carry out this comparison, the evaluation team cross-referenced each topic/sub-topic in the CAPS to its corresponding place in the NCS Learning Programme Guidelines (Doc 5), which provides the detail to support the assessment standards that are briefly described in the Business Studies NCS (Doc 4).

A coding of high, medium or low<sup>14</sup> was allocated to each topic with examples provided as justification for this allocation. Table 24 (see below) shows the results of this analysis.

Table 24: Degree of specification of topics		
Objectives	NCS	CAPS
<b>Degree of specification (high/medium/low)</b>	High	High
<b>Example 1:</b>	Business functions: In Grade 10, general management function and focusing on administration, financing and purchasing function whereas in Grade 11, the marketing function and the production function. In Grade 12, the focus is on the human resources (HR) function and industrial relations with the relevant legislation.	Business functions: In Grade 10, description of functions and features and applications on how to operate small medium and big businesses context. There is also analysis of information (Doc 1, p 13). In Grade 11, the focus is on the description of marketing activities; aspects of the production function include calculation of production costs; HR concepts, procedures and legislation (Doc 1, pp 28 – 30). Grade 12 is a recap of Grade 11 which includes relevant HR legislation and analysis of HR activities (Doc 1, p 34).
<b>Example 2:</b>	Contemporary socio-economic issues: Grade 10 consists of identification and discussion of socioeconomic issues, e.g. poverty, unemployment and skill levy, whilst in Grade 11 the focus is to analyse and interpret the impact these issues have and make decisions for specific business situations. In Grade 12, they should critically examine the concept of social responsibility and its implications (Doc 5, p 28).	Contemporary socio-economic issues: In Grade 10 the focus is on definitions and understanding of relationships of concepts. (Doc 1, p 16). In Grade 11, there is the complex understanding of the relationships between concepts and progression in terms of complexity of content (Doc 1 p 24).

<sup>14</sup> **High:** Extremely clear subject-specific specification: very little chance for multiple interpretations;  
**Medium:** Moderately clear subject-specific specifications, some generic statements /skills or some topics underspecified;  
**Low:** Not clear subject-specific specification, minimal guidance provided for users and allows for multiple interpretations.



In both the NCS and the CAPS documents, the content is extremely clear for teachers and learners to follow and understand exactly which concepts and skills are to be covered. For example, in the *Business functions* topic (Doc 1, p 13; Doc 5, p 26) the eight functional areas are outlined and briefly explained in Grade 10. Further detail is required for five of the eight topics in Grade 10 and for a further three (in CAPS) and two (in NCS) in Grade 11. In Grade 12, the human resources function is covered in depth, including the procedures, concepts and legislation.

There is no confusion in terms of how the content is specified in both curricula; however the specification is not identical. For example, in *Conflict management*, more detail is given in the CAPS (Doc 1, p 13) than in the NCS (Doc 5, pp 34-35), more detail is given in the CAPS (Doc 1, p 13) than in the NCS (Doc 5, pp 34-35).

#### 4.5.4 Comments on content/skill coverage

The conclusions of the evaluation team are that the overall breadth and depth of the content stipulated in the CAPS is appropriate across the whole FET Phase. Most of the content in the NCS was carried over to the CAPS, representing 22 topics overall; however the CAPS provides more detail compared to the NCS.

There were some topics/contents that were moved between the Grades in the CAPS, for example:

- *Micro environment*, Grade 10: more detail is provided in the CAPS (Doc 1, p 13) compared to the NCS (Doc 5, p 26). The concept of quality is introduced (Doc 1, p 14), which does not appear in the NCS under *Micro environment*;
- In the NCS (Doc 5, p 28), *Contemporary socio-economic issues* are listed whereas more detail is given in CAPS (Doc 1, page 16);
- *Business location* in the NCS is done in Gr.10 -12; in CAPS it is only covered in Grade 10;
- Entrepreneurial qualities (i.e. key success factors) are in Grade 12 in the NCS but in the CAPS are taught only in Grade 11; and
- Some content that is in the NCS is not included in the CAPS for example: the balance score card (Doc 1, p 36).

**Skills:** There has been no shift in the skills required between the NCS and the CAPS. Both curricula appeal to the cognitive and empirical skills, for example learners are expected to acquire the following cognitive skills: critical thinking, creative thinking and analysis, interpretation, evaluation and development of strategies etc. For the empirical or practical skills, learners are expected to learn or develop the following skills: research; communication and presentation (i.e. oral versus written); calculations; and interpersonal (i.e. working with others) (Doc 1, pp 5, 19, 29 and Doc 5, pp 14, 44, 46).

**Relevance or appropriateness to age level:** The content and skills seem to be appropriate to the age group of learners across the different grades. The age-group for this Phase is between 16 and 18 years with differing skills being required within this group. At Grade 10 level, for example, dealing with *Business Environments* requires factual recall and basic knowledge of the micro, market and macro-environment. The Grade 12 learner has to have higher cognitive skills, for example evaluating business strategies, which requires the cognitive skills of synthesis, evaluation and dealing with content in an unfamiliar environment. Assessment is designed to appeal to the age level of learners informed by the Blooms taxonomy (Doc 1, p 49).

According to Donnelly (2007, p 199), '*stronger systems provide clear and measurable curriculum documents linked to text books, teacher training and classroom practice*'. The NCS has serious issues around document clarity in terms of specific topics and the number of supporting documents also makes it cumbersome. In addition, teachers were overloaded, assessment guidelines were not sufficiently clear, policy and guideline documents were vague and did not contain the necessary information (Doc 8, pp 14-15). By contrast, the CAPS appears clear and succinct in its structure. Further, it provides an annual teaching plan that clearly guides the users and more concise with regard to specification of content/topics and assessment.

According to Donnelly (2007, p 198), a strong discipline-based approach gives learners the necessary foundational knowledge, understanding and skills. This seems to be in line with both the NCS and the CAPS documents which suggest that the Business Studies subject will ensure that '*learners will acquire and apply essential business knowledge, skills and principles...*' (Doc 1, p 8 and Doc 4, p 9). This claim is followed through in both curricula, which are strongly discipline-based and designed to equip learners with the necessary business skills and concepts.

Knowledge presented in the NCS (Doc 5) is up-to-date with the shifts in the discipline and the business world, for example:

- *Business Environments* have been aligned with recent legislations (e.g. BBBEE; National Credit Act; Bill of Rights; Occupational Health and Safety Act; Skills Development Act; SETA; etc.);
- *Challenges of contemporary socio-economic issues and impact on business operations and productivity* (e.g. the reduction of labour force due to HIV/AIDS, piracy, crime, etc.);
- *Business Ventures*: a range of business opportunities and business investments (e.g. shares; unit trust; retirement annuity; etc.);
- *Business Roles*: apply the Kings Code which is the code of best practice for corporate governance; and
- *Business Operations*: relevant legislation related to Human Resources (e. Labour Relations Act; Basic Condition of Employment Act; SETA, Employment Equity Act; South African Qualification Act; etc.). Also, contemporary issues in industrial relations (e.g.

CCMA and what is happening in the labour market and how to deal with labour disputes).

Content presented in the CAPS is updated with discipline specific content and what is current in the (South African) business world, e.g.

- *Micro environment*: the components and features of the micro (internal) business environment (e.g. procedures, activities of purchasing functions, cash and credit stock control. The stipulations (nature/purpose/rights and responsibilities/remedies) of the National Credit Act) (Doc 1, p 13);
- *Contemporary socio-economic issues*: how these issues impact on business, e.g. HIV/AIDS; piracy; counterfeit/imitations and bootlegging (i.e. fake goods); strikes and political disturbance; or labour disputes; crime and etc. (Doc 1, p 16);
- *Contracts*: the relevance of contracts and their legal implications in different business contexts and contracts as prescribed by specific Acts (e.g. Basic Conditions of Employment Act; Labour Relations Act; National Credits Act; Consumer Protection Act; etc) (Doc 1, p 19);
- *Forms of ownership*: no new registration for close corporations, new forms of ownership, Non-profit Co and State-owned Co. (Doc 1, p 17);
- *Adapting to challenges of business environment*: Learners are expected to learn about: how businesses adapt to challenges of the macro environment (e.g. Lobbying, networking and power-relations) (Doc 1, p 23); and
- *Ethics and professionalism*: learners are able to apply the Kings Code which is the code of best practice for corporate governance (Doc 1, p 27).

**Inconsistency:** There seems to be some inconsistency in the CAPS in terms of titles of topics and content. For example, *Creative thinking and problem-solving* (Doc 1, p 18, p 26) is referred to as just *Creative thinking* for Grade 12 (Doc 1, p 35).

## 4.6 CURRICULUM WEIGHTING AND EMPHASIS

### 4.6.1 Curriculum emphasis within the Phase (subject time allocation)

The curriculum emphasis within the FET Phase was ascertained by considering the number of hours allocated to Business Studies as a percentage of the total teaching time (see Table 25). For the NCS, these times were determined under '*Time Allocation and Weighting*' (Doc 5, p 19) and for the CAPS under '*Time Allocation for Business Studies in the Curriculum*' (Doc 1, p 9).

Table 25: Subject time allocation		
% time allocated in each curriculum, or n/a if topic is not covered	NCS	CAPS
Total classroom time allocated for Business Studies in the Phase [Grades 10, 11 and 12 – hours per week]	12	12
% of total classroom time allocated for all subjects in the Phase	43.6	43,6

According to both the NCS and the CAPS, the total contact time for teaching in Grades 10, 11 and 12 is 27,5 hours per week (Doc 2, p 28), consisting of 4 hours per week per Grade, i.e. 4 hours per week x 3 choice subjects in Group B (of which Business Studies is one) which equals 12 hours. Contact time for Business Studies remains the same for both curricula.

#### 4.6.2 Curriculum emphasis within the subject (topic weighting)

Table 26 shows the percentage of time allocated to each topic across the FET Phase.

<b>Table 26: Weighting per topic/emphasis within the subject</b>		
<b>% time allocated in each curriculum, or n/a if topic is not covered</b>		
<b>Central topics</b>	<b>NCS</b>	<b>CAPS</b>
<b>Total classroom time allocated for Business Studies in the Phase [Grades 10, 11 and 12 – hours per week]</b>	12	12
<b>% of total classroom time allocated for all subjects in the Phase</b>	43.6	43,6
1. Micro, market and macro environments	7	22
2. Business sectors	3	3
<b>Table 26: Weighting per topic/emphasis within the subject (continued)</b>		
<b>% time allocated in each curriculum, or n/a if topic is not covered</b>		
<b>Central topics</b>	<b>NCS</b>	<b>CAPS</b>
3. Contemporary socioeconomic issues	5	5
4. Entrepreneurship	5	3
5. Management and leadership	3	1
6. Investment: securities	3	1
7. Investment: insurance		1
8. Forms of ownership	3	6
9. Creative thinking and problem-solving	12	5
10. Business opportunity and related factors	4	1
11. Business location	1	1
12. Contracts	3	1
13. Presentation of information	4	5
14. Business plan	6	7
15. Setting up business		4
16. Self-management, professionalism and ethics	8	5
17. Relationship and team performance	6	4
18. Human rights, inclusivity and environmental issues	3	1
19. Stress, crisis, change and conflict management	3	3
20. Social responsibility	6	5
21. Business functions	13	14
22. Quality of performance	2	1
<b>Total</b>	<b>100</b>	<b>100</b>

Strong emphasis is placed on the *Business Environments* theme (*Micro, Market and Macro environments*) in the CAPS, with 22% of the teaching time allocated to the theme compared with only 7% in the NCS. This could be because the concept of quality in Grade 10 is included under *Business Environments* in the CAPS, whereas it is placed under *Business Operations* in the NCS. Another reason could be that the impact of recent legislation on business, included in the CAPS under *Macro-environment* (Doc 1, p 33), is split in the NCS between the *Business Environments* and *Business Operations* themes (Doc 5, p 36).

Entrepreneurship has a higher weighting in the NCS since *Entrepreneurial qualities* are covered in Grades 10, 11 and 12 (Doc 5, pp 29 – 30), whereas it is only covered in Grades 10 and 11 in the CAPS (Doc 1, pp 16, 28). *Creative thinking and problem-solving* carries more weighting in the NCS (3 weeks in Grade 10; 3 weeks in Grade 11 and 6 weeks in Grade 12) than in the CAPS (2 weeks in Grade 10; 1 week in Grade 11 and 1 week in Grade 12).

#### 4.7 CURRICULUM PACING

The pacing of a curriculum is the rate at which content should be covered (in given time frames) over the course of a grade or phase. This was considered for the NCS and the CAPS. In Table 27 (see below) the degree of specification of the pacing is indicated using the codes high, moderate or low<sup>15</sup>. In addition, the level of the pacing itself, as it would be experienced by learners in the FET Phase, is indicated using the codes fast, moderate or slow<sup>16</sup>.

	NCS	CAPS
<b>Level of specification of pacing (high/moderate/low)</b>	High	High
<b>Rationale/justification</b>	The work schedules specify the number of weeks in which the content must be covered.	The annual teaching plans are provided in detail.
<b>Level of pacing itself (high/moderate/low)</b>	Moderate = Grades 10 and 11 Fast = Grade 12	Fast for all the Grades 10 – 12
<b>Rationale/justification</b>	For Grades 10 and 11 it is moderate and appropriate, whereas for Grade 12 the pacing is fast; the depth and breadth of content has to be completed in a short period of time (three terms only).	There is lot of work to be covered in Grade 10 which will be recapped in Grade 11 and 12. Recap forms part of the breadth of work to be covered in Grades 11 and 12.

<sup>15</sup> **High:** Very clear and explicit stipulation pacing is made very explicit through clearly stipulating what topics are to be covered in what time frame over the course of the grade;  
**Moderate:** There is moderate/some degree of specification of pacing, providing broad parameters as to what should be covered over the course of the grade;  
**Low:** Pacing is left open to the discretion of the teacher and little or no indication is given of the rate at which content should be covered over the course of the grade beyond a specification of content per phase.

<sup>16</sup> **Fast:** the pace expected is too fast for learners at this level of development;  
**Moderate:** the pace is moderate and is appropriate for learners at this level of development;  
**Slow:** the pace is too slow for learners at this level of development.

The time frames given for both the NCS and the CAPS are similar. However, in the CAPS time is allocated for revision, preparation and examination, whereas in the NCS time is only allocated for revision and examinations. There is no time allocated for preparation.

The NCS framework is not sufficiently clear in terms of when the various LOs and ASs are to be completed. The LPG (Doc 5) attempted to address this through a work schedule which indicated, more or less, how many weeks should be spent on particular ASs.

**Pacing between the two curricula:** Grades 10 and 11 are moderately paced in the NCS, where content is integrated with group work and activities. The pace for Grade 12 is faster since the breadth and depth of the content has to be covered in three terms. The CAPS document is very specific in terms of pacing and the workload/content is to be taught through a well-designed and structured teaching plan. The 'recapping' of previous years' work in the CAPS might result in the misappropriation of time causing delays in the completion of a particular topic/content in a certain grade. The overall pacing for the CAPS is fast for the entire Phase which is content-driven.

## 4.8 CURRICULUM SEQUENCING AND PROGRESSION

### 4.8.1 Specification of sequence

The sequencing of a curriculum is the order in which topics are to be taught. In Table 28 (see below), the degree of specification of the sequencing for each of the curricula is indicated using the descriptors high, low or moderate<sup>17</sup>. Justification has been given to support the chosen level of specification.

Table 28: Specification of sequencing		
	NCS	CAPS
<b>Level of specification (high/moderate/low)</b>	Low	High
<b>Rationale/justification</b>	Teachers used their discretion in planning their teaching program	The teaching plans that are provided specify exactly which content should be taught

Specification of sequencing is low in the NCS as teachers are required to use their discretion in planning their teaching program and can therefore sequence the topics to suit the needs of their learners. Specification of sequencing is high in the CAPS since the teaching plans provided specify exactly which content should be taught at the various stages through each grade.

<sup>17</sup> **High:** The order in which topics are to be taught is clearly specified and prescribed within and across grades;  
**Moderate:** There is a general suggested order in which topics are expected to be taught within and across grades, but allowance is made for some discretion on the part of the teacher;  
**Low:** Topics are presented to be taught in no particular order within and across grades, and sequence is at the discretion of the teacher.

The sequencing prescribed in the CAPS is appropriate for the structure and needs of the Business Studies subject. For example, in Grade 10 (Doc 1, pp 13 – 14), when Business Environments are being dealt with, the micro-environment is covered before the macro environment, which is the appropriate order for these topics.

#### 4.8.2 Indication of progression

Progression is evident when the content and skills in a course increase in cognitive demand/complexity/difficulty within a given grade or level, from one level to the next. The curricula were therefore evaluated to ascertain whether they are appropriately structured to allow for this development.

Table 29 (see below) describes whether there is any indication of progression within and between grades in the FET Phase using the descriptors strong, moderate, weak or none<sup>18</sup>. Justification is provided for the chosen classification.

Table 29: Indication of progression – within and across grades			
		NCS	CAPS
Within grades	Level of indication (strong/moderate/weak/none)	Strong	Strong
	Rationale/justification	The content is structured in such a way that it corresponds with the Blooms taxonomy. Example: Business Ventures are introduced from the simple to complex (Doc 5, p 14).	There is a strong progression in terms of how the topics are structured (Doc 1, p19). Example: the topic 'Contracts' is dealt with from simple to complex.
Across grades	Level of indication (strong/moderate/weak/none)	Strong	Strong
	Rationale / justification	The ASs increase in complexity across different grades.	Certain topics are introduced at Grade 10 and progress to higher grades with a higher level of complexity and varied contexts.

The topics are generally coherent **within each grade** and the sequencing ranges from simple/concrete to complex for both the CAPS and the NCS. The flow of content progresses from the definition, to importance to more complex subject matter such as business strategies, legislation, etc. Progression within and across the grades in both the CAPS and the NCS is guided by the cognitive verbs. In both curricula, there is a clear increase of level of complexity/difficulty.

<sup>18</sup> **Strong:** Strong indication of progression - there is clear movement from one type of content/concept/skill to another, or the progression is clear in terms of increasing complexity/difficulty from one level to the next;  
**Moderate:** Moderate indication of progression – there is some indication of a flow through the different content/concept/skill, or some increase in the complexity or difficulty at which topics are addressed at different levels;  
**Weak:** Weak indication of progression – there is very little indication of progression in terms of a shift between content/concept/skill from one level to the next, or in increasing complexity/difficulty across levels.  
**None:** No indication of progression – there is no flow in the shift between the content/concept/skill or indicated change in complexity/difficulty from one level to the next.

In the CAPS progression is further evident in terms of how the topics are structured. For example, topics like *Creative thinking* to generate entrepreneurial opportunities; followed by *Business opportunity* and related factors; then *Business location* decision (Doc 1, pp 18- 20). These sections show a natural progression.

There is strong progression **across the grades** for both the NCS and the CAPS. An example of the progression of content in the CAPS is the presentation of information. In Grade 10 verbal presentation of information and the design and layout of presentation (Doc 1, p 19) form the foundation while in Grade 11 the focus is on the presentation and validation of information, written reports and responding in a professional manner (Doc 1, p 27). Grade 12 focuses on presentation, design of layout, responding to and handling feedback and identifying areas for improvement (Doc 1, p 42).

The NCS follows a similar progression across the grades. For example, in Grade 10 (Doc 5, p 31) the focus is on the verbal presentation of illustrations leading to the presentation of information and illustrations in graphs, tables and written reports in Grade 11. Grade 12 deals with the presentation of information and how to handle feedback and amend plans (Doc 5, p 31). In the NCS, progression is further evident in the ASs, which increase in complexity across the different grades. For example, in contemporary socio-economic issues in Grade 10 only identification is needed; in Grade 11 the learners have to analyse and interpret the impact of socio-economic issues; and in Grade 12 they have to critically examine the concept of social responsibility (Doc 4, pp 12-13).

#### 4.9 SPECIFICATION OF PEDAGOGIC APPROACHES

The pedagogic approach of a curriculum is the way in which teaching and learning are intended to happen in the classroom. Often described in terms of 'teacher-centred' or 'learner-centred', a pedagogic approach can include other, more specific approaches such as problem-based learning, constructivist learning, direct instruction, etc.

Table 30 indicates whether or not the curriculum in question offers subject-specific guidance regarding the preferred pedagogic approach to be adopted (for example, a balanced approach, a problem-based approach, constructivist techniques, etc.) using the descriptors high, moderate, low and none <sup>19</sup>.

---

<sup>19</sup> **High:** Detailed guidance is given in the curriculum regarding the preferred subject-specific pedagogic approach;  
**Moderate:** Some guidance is given in the curriculum regarding the preferred subject-specific pedagogic approach;  
**Low:** The preferred subject-specific pedagogic approach is mentioned in a few places but no details are provided;  
**None:** The curriculum provides no information or guidance regarding the subject-specific pedagogic approach.



	<b>NCS</b>	<b>CAPS</b>
<b>Subject-specific pedagogic approach (description)</b>	The pedagogic approach is more learner-centred.	The approach is teacher-centred. This is informed by a clear structure of specified content of what needs to be covered within a particular teaching plan.
<b>Level of indication (high/moderate/low/none)</b>	High	High

The pedagogic approach in the NCS is learner-centered, competency-based, activity-based and informed by specific learning outcomes. When designing a learning programme, for example, inclusivity and diversity are to be taken into account as well as the background of the learners within a particular context. The NCS is open, broad and demanding for learners and teachers. Learners are expected to do lots of activities. This poses a challenge to many learners and teachers.

With the CAPS, the teaching approach is more focused on subject matter content knowledge, which implies that it is explicit, narrowed and focused. Learners and teachers are clearly guided so that they know exactly what is expected from them.

With the NCS, teachers develop lesson plans using various documents (NCS, SAG, LPG and 2009 Examination Guidelines), whereas with the CAPS topics or content are more structured affording the teacher the opportunity to focus on content knowledge guided by a teaching plan (annual and quarterly) with time and assessment specifications. However, the CAPS does not guide the teacher in terms of achievable objectives and/or lesson planning. The NCS (Doc 5, p 15) emphasises a variety of teaching and learning methods, for example in experiential learning the learners develop practical skills in the classroom and reflect on these experiences in the context of group work, which allows learners to assist and be assisted by others. The array of documents in circulation with the NCS are intended to give some direction in terms of teaching and assessment, but are actually confusing for teachers. The CAPS has an explicit and streamlined document informing teaching and assessment.

#### **4.10 ASSESSMENT GUIDANCE**

In Table 31, the number and type of assessment tasks specified in the curriculum are indicated using the descriptors high, moderate, low or none<sup>20</sup>. Examples are provided of the dominant types of assessment specified for the different curricula. The table further indicates whether the assessment guidance given is general, subject-specific, both or neither.

<sup>20</sup> **High:** High degree of clarity - assessment information is detailed, specific, clear, and comprehensive, and is not likely to result in differing interpretations;

**Moderate:** There is a moderate degree of information regarding assessment that is generally clear;

**Low:** There are broad statements about assessment that lack clarity and allow for multiple interpretations;

**None:** There is no guidance provided for assessment.

Table 31: Assessment		
	NCS	CAPS
<b>Number of assessment tasks specified</b>	7 assessments tasks for Grade 10, 11 and 12 (Doc 6, pp 9, 13)	7 assessment tasks (Doc 1, p 46)
<b>Types of assessment specified</b>	Formative and summative (Doc 6, p 1)	Formative (self- assessment; peer-assessment, daily assessment) and summative (Doc 3, pp 3-4)
<b>Examples of dominant types of assessment specified</b>	Formal programme (Doc 6, p 9) assignment/project/research presentation/2 control tests/2 examinations	Oral presentation/projects/ demonstrations/tests/ examinations / practical demonstrations, (Doc 1, pp 44-45). Assignment/2 tests/presentation/project/2 examinations.
<b>Specificity of assessment guidance (general/subject-specific/both)</b>	Both: research presentation (Doc 5, p 40)/oral and written part (report part - career (Doc. 5, p 50)/simulation	
<b>Clarity of assessment guidance (high/moderate/low)</b>	High: Clarity - examinations. (Doc 5, pp 41- 42), control tests, formulation of questions.	High: formal tasks very clear and comprehensive - detailed notes/ instruction given (Doc 1, pp 47-49).

Formative and summative assessments are important in both curricula, for example in the NCS for Grade 12 (Doc 6, p 12) seven tasks are listed (with marks amounting to 950): two term tests, a midyear examination, three formal tasks and a preparatory examination. In the CAPS Grade 12, the assessments consist of an assignment, two tests, a presentation, a project, a midyear examination and a trial examination (Doc 1, p 46). The midyear examination in the CAPS is changed to 300 marks (3 hrs) compared to 200 marks (2 hrs) in the NCS.

Assessment guidance is both general and subject-specific for both curricula. Case studies (Doc 3, p 39) and rubrics are used to assess/debate (Doc 5, p 45) which are general assessment approaches. Subject-specific guidance includes the business plan (Doc 5, p 41), financial planning, SWOT analysis (Doc 5, p 41), setting up a business venture (Doc 5, p 48), etc. The assessment guidance is clear and well-structured in both curricula, except for 'recap' in the CAPS which could be a challenge in terms of the weighting of the 'recap' content in a given grade.

The main shift from the NCS to the CAPS is the introduction of the 'recap' of content covered in previous grades. 'Recap' content is also examinable (Doc 1, p 15). In some instances, content is covered in Grade 10 and then Grade 12 (e.g. *Quality of performance* - Doc 1, p 40).

In the NCS (Doc 6), a variety of assessment instruments are given to guide teachers, whilst the CAPS only refers to the content of the forms of assessment.

There is a difference in the structure of the external examination papers for Grade 12; the examination paper guideline in the CAPS (Doc 1, p 51) stipulates in Section B that the learners have an option to complete three questions out of five questions, compared to

the NCS (Doc 6, p 11 – 14) where all of the questions in this section have to be answered. In some provinces, there are external examinations for Grades 10 and 11 such as in the Free State Education Department (comment by Business Studies Subject Advisor).

The number of assessment tasks per grade is the same for the NCS and the CAPS. The types of assessment are specified in the NCS by means of Doc 6 and 7, whereas the guidelines for assessment for the CAPS are not extensive.

## 4.11 CURRICULUM INTEGRATION

### 4.11.1 Integration between subjects

Table 32 (see below) indicates the level of integration between Business Studies and other subjects in the curricula, using the descriptors high, moderate or low. Examples are provided to support the classification.

	NCS	CAPS
<b>Level of integration (high/moderate/low)</b>	Moderate to low	Moderate to low
<b>Example 1</b> Integration with Economics – ‘The learner is able to demonstrate knowledge, critical understanding and application of the principles, processes and practices of the economy’ (Doc 12, p 34)	‘Macro-environment, e.g. natural /physical environment, economic environment, social, cultural and demographic environment, the political and legal, the technological and the international’ (Doc 5, p 26)	‘The various components and features of macro business environments’ (Doc 1, p 14)
<b>Example 2</b> Integration with Hospitality Studies – ‘The learner is able to understand and apply the principles of planning, organising, problem solving and evaluation ...’ (Doc 12, p 40)	‘Identify general management and explore the levels of management and management tasks ... planning, organising, activating ...’ (Doc 5, p 36)	‘General management and management tasks (planning, organising, activating, leading ...’ (Doc 1, p 13)

In the NCS (Doc 4, p 3) reference is made to integration within and across other subjects and the fields of learning. Integration is not specifically stated in the CAPS, but it is inferred since most of the content of the NCS is applicable to the CAPS. The integration between subjects will depend on the depth of the content covered in other subjects. For example, *Creative thinking* may be covered across a wide range of subjects in a generic way, but in Business Studies it is very specific to a business context and for this reason the coding will be reflected as moderate/low. More examples are:

<sup>21</sup> **High:** Frequent and explicit references are made to integration with other subjects in the curriculum;  
**Moderate:** In a few places reference is made to other subjects or connection to topics in other subjects is made;  
**Low:** The subject is very separate from other subjects in the curriculum and there is very little or no referencing of other subjects.

- *Presentation of information* (Doc 1, p 42) - Accounting (Doc 12, p 23) and Mathematics; *Presentation of graphs* (Doc 12, p 49);
- *Human rights, inclusivity and environmental issues* (Doc 1, p 39) – Geography – *Environmental sustainability* (Doc 12, p 38);
- Develop basic entrepreneurial and problem-solving skills (Doc 1, p 28) – Hospitality Studies (Doc 12, p 40); Tourism (Doc 12, p 56);
- *Quality of performance* (Doc 1, p 40) – Hospitality studies – *Quality assurance* (Doc 12, p 40);
- Teamwork (Doc 1, p 30); Tourism - work effectively with others as a member of a team, group, organisation and community through the communication and interpersonal skills applied in customer care and service delivery (Doc 12, p 56).

#### 4.11.2 Integration with the everyday world and knowledge of learners

Table 33 indicates the level of integration between the formal subject knowledge in the curriculum and the everyday (general) knowledge of learners at this stage of their development and in this context using the descriptors high, moderate and low<sup>22</sup>. Examples are provided to justify the selection.

Table 33: Integration between subject and everyday knowledge		
	NCS	CAPS
<b>Level of integration (high/moderate/low)</b>	Moderate	Moderate
<b>Example 1</b> Market environment – Comparison of various retailers Pick ‘n Pay versus Checkers versus Spar - learners (as consumers) know some of the retailers and their competitors.	‘The customers, suppliers, competitors, regulators and strategic allies and unions give rise to particular opportunities and threats’ (Doc 5, p 26).	‘Components of the market environment – consumers/customers, suppliers, intermediaries, competitors ...’ (Doc 1, p, 14).
<b>Example 2</b> Human rights, inclusivity and environmental issues - knowledge of trade unions (family members who are shop stewards).	‘Discuss industrial relations, including the history of trade unions, functions and role’ (Doc 5, p, 37).	‘What is a trade union? History of trade unions. Roles of trade unions. Functions of trade unions’ (Doc 1, p 24).

Due to the nature of the subject, integration with everyday life runs through both curricula. The CAPS, in particular, places a great deal of emphasis on contextualisation in real business environments. There are clear instances where learners’ everyday world and knowledge, the world of work and of learners’ communities, are implied in the curriculum. For

<sup>22</sup> **High:** Learners’ everyday world and knowledge, the world of work and communities, are constantly referenced and form part of the knowledge specified in the curriculum;  
**Moderate:** Learners’ everyday world and knowledge, the world of work and of learners’ communities, are referenced in a few places in the curriculum;  
**Low:** The curriculum emphasises subject-specific knowledge and there are no or almost no references to the everyday knowledge of learners and their communities or the world of work.

example, employment contracts in the CAPS (Doc 1, p 34) are dealt with in Grade 12, which will have everyday application when the learner attempts to find employment after school. Some of the content may be based on contextual factors, such as different socio-economic environments, and therefore have links with everyday life, e.g. HIV/AIDS and the workplace (Doc 1, p 16). The intention of both curricula is to cover content in the South African context (Doc 4, p 1; Doc 1, p 9), while not ignoring broader global imperatives.

## 4.12 CURRICULUM OVERVIEW

The NCS places more emphasis on skills and the integration between related content areas, whereas the CAPS is content-driven with extra detail given in terms of sub-topics and its application in the broader South African context. In terms of the breadth of content, the NCS covers a greater breadth compared to the CAPS; but the CAPS requires far more intensive teaching than the NCS, since there is a higher level of specification of exactly what content should be dealt with and a higher degree of rigour is required. There is additional focus in the CAPS on contextualisation and the content has an elevated cognitive challenge (since more detail and depth is required).

### 4.12.1 Curriculum coherence

Curriculum coherence refers to the extent to which a curriculum reflects logic (often inherent in the nature of the discipline itself) in the organisation of topics, where the key ideas of the subject and their development over time are evident.

Both curricula are, overall, coherent and organised in such a manner that progression and the sequence of content, in terms of breadth and depth, is evident.

The structure and design of the NCS subject framework is disciplined-based, focusing on specific Learning Outcomes and Assessment Standards: Business Environments (LO1), Business Ventures (LO2), Business Roles (LO3) and Business Operations (LO4) (Doc 4 pp 10-11). It is also very clear and logical in terms of progression and integration of LOs and ASs within and across LOs, grades and related subjects.

However, with the introduction of additional documents, namely the Subject Assessment Guidelines (SAG), Learning Programme Guidelines (LPG) and Work Schedules, the teacher was required to consult all of these documents in preparing the content to be taught making the implementation of the curriculum difficult. There were also some gaps in the NCS, e.g. LO3 AS4 (apply the principles and skills of professional, responsible, ethical and effective business practice to carry out business ventures; and, reflect on situations and activities and make recommendations for improvement) was only introduced and taught in Grade 12 (Doc 4, pp 18-19). The CAPS, on the other hand, is clear and logical in terms of the subject discipline. The four main themes: *Business Environments*, *Business Ventures*, *Business Roles* and *Business Operations*, have been divided into topics across

the Grades, for example:

- Topics across the Grades: Grade 10 (micro/market/macro) vs Grade 11 (challenges) vs Grade 12 (strategies) (Doc 1, pp 10, 23, 36).
- Sub-topics within main topics: business environments vs business sectors (Doc 1, pp 10-11).

Topics are introduced at an elementary level and as learners progress from Grade 10 through to Grade 12, the content becomes more challenging (cognitive levels increase). However, there are also a few gaps in the CAPS, for example basic calculations on investment securities and insurance is only introduced at Grade 12 level (Doc 1, p 41).

In the main, both the NCS and CAPS seem to concur with Donnelly's expectations of a clear, succinct, unambiguous and measurable curriculum (Doc 8, pp 15 and 38).

#### **4.12.2 Implications for the South African context**

Based on the out-dated and irrelevant content in the old-syllabus (Report 550), it became necessary to restructure the education system in South Africa. Hence the OBE system was introduced. Rote learning (lack of creativity) became something of the past as more creative and interesting methods of teaching and learning were introduced. With the outcomes-based approach of the NCS, the emphasis was more on inculcating the critical and developmental outcomes, principles and values as guaranteed by the South African Constitution. The objectives of the NCS are underpinned by nine fundamental principles and cross-curricula developmental outcomes, regarded as particularly important for teaching and learning in the South African context. Business Studies (NCS) teaching and learning is no exception; the NCS provides the leeway and scope for teachers to interpret the content and apply it to their teaching and learning as they see fit (within a broad curriculum framework) and in terms of certain outcomes. Teachers and learners who were creative problem-solvers and critical thinkers were envisaged. The subject Business Studies was designed in such a way as to be regarded as a catalyst to enter higher education; and/or to enter the business world; and to enable potential entrepreneurs to compete locally, nationally and even globally. Although teachers and learners initially struggled to master the NCS in the first two years (2008/9), they gradually coped with the demands of the curricula over the last three years (2010, 2011 and 2012). Teachers became more competent in applying and understanding the various learner-centred outcomes of the NCS. The curriculum is appropriate, irrespective of its limitations, in terms of building the new South African democracy post 1994.

The teaching and learning paradigm has now shifted to a more content-driven curriculum in the CAPS. Teachers are given more guidance in the CAPS document itself, in terms of the content, and can focus on a few key policy documents as opposed to the various documents in circulation in the case of the NCS. There is an increased level of rigour required from learners and a need for critical understanding of the subject matter. At the same time, the 'recap' of previously learnt content could ensure a seamless integration of the new knowledge. The time allotted for 'recap' can be seen as an opportunity for

teachers to reinforce the content before progressing to the higher cognitive levels and depth required by the CAPS.

The lack of proper teacher training in the NCS (limited to a five day orientation) resulted in many teachers not being able to design/develop their own content, assessment and lesson plans. This resulted in teacher frustration leading to the design of the CAPS document, which is intended to be a refined version of the NCS. The four LOs/main topics and the nine principles of the NCS are still relevant to the CAPS. LOs and ASs have been replaced with themes, topics and sub-topics. However, by providing a single, simplified and user-friendly CAPS document, teacher frustration is reduced since they are able to focus more on implementing given content than researching or creating it. With CAPS, the process is reversed from learner-centred (discovering knowledge through various sources, e.g. textbooks, internet, magazines, newspapers, etc.) to teacher-centred (provided with topics, teaching plan, textbooks, etc.).

Both documents, the NCS and the CAPS, are appropriate if contextualised to a dynamic and changing education system. However, if change is too rapid, such as within a space of less than five years, imminent gaps in the education system may occur such as the potential high failure rate or drop-out of learners.

#### **4.12.3 Assumptions regarding teacher expertise**

Within the South African context there are still challenges in terms of resources and/or infrastructure where learning takes place. Teachers are confronted with these challenges and sometimes they are themselves not fully equipped to deal with the dynamic nature of the subject. The business environment and information changes rapidly, which could impact on certain content for example, current developments in the macro-environment. In Business Studies the assumption is that teachers stay abreast of current developments in the business field and then incorporate them into their teaching.

The CAPS document enables ease-of-use and seamless navigation through the documents with clearly structured topics, teacher plans and assessments. The teacher therefore has a definite plan and only has to adhere to these instructions. On the other hand, the design and structure of the NCS is more suitable for teachers who can work independently and can apply research skills and the creativity necessary for developing and/or integrating content and assessment tools/methods. This could imply that the creativity of the teacher is restricted with the CAPS and may require the retraining the teachers over a period of time.

It is clear from the above statements, that the NCS and the CAPS demand two different types of teachers; the NCS the researcher versus the CAPS the implementer.

### 4.13 CONCLUDING REMARKS

A strong conceptual foundation was laid in the NCS, which is being built on in the CAPS. Both curricula focus on four key themes: Business Environments, Business Ventures, Business Roles and Business Operations. There has been some movement of sub-topics which fall under a certain topic in the NCS, but under a different main topic in CAPS. The overall **breadth** of the content specified for the NCS is more than in the CAPS. The reduction of the number of topics from the NCS compared to the CAPS implies that the breadth of content is less in CAPS. However, there is a renewed focus on revision in the form of 'recap' of Grade 10 and 11 content in Grades 11 and 12 in the CAPS, which is also examinable content.

The overall **depth** score is slightly higher for the CAPS (2.7) than for the NCS (2.6). In addition, for the CAPS there is a larger proportion of topics at difficulty level 4. This implies that there is an increased level of rigour required from learners compared to in the NCS. It can thus be concluded that the CAPS requires more depth of content and cognitive ability, while its breadth is not as extensive as the NCS.

There has been no shift in the skills required for the NCS and the CAPS. Both curricula appeal to the cognitive and empirical skills. Cognitive skills learners are expected to acquire include: critical thinking, creative thinking and analysis, interpretation, evaluation and developing strategies, etc. For the empirical or practical skills, learners are expected to learn/develop the following: research, communication and presentation (i.e. oral versus written), calculations and interpersonal (i.e. working with others).

There is no confusion in terms of how the content is specified in both curricula; however the specification is not identical. In general, more detail is given in the CAPS than in the NCS.

In conclusion, the NCS and CAPS focus on the same content, which does not differ significantly between the two curricula. The most significant addition in the CAPS is the incorporation of the 'recap' of content covered in the previous grade(s) and which is also examinable. Revision was part of the NCS, but not to the extent that it is in the CAPS, where prescribed previously learnt content must be covered as part of the teaching plan.

### 4.14 RECOMMENDATIONS

- a. The sequencing of content topics in the CAPS for the Phase can be improved. Some topics are covered in Grade 10 and then again in Grade 12, with no mention in Grade 11. Some topics are covered for the first time in Grade 12. It is recommended that the sequencing of topics across the whole Phase be revisited to avoid interruption of the conceptual development in learners.
- b. Although the overall breadth and depth of the CAPS content is appropriate for the FET Phase, it is found in this evaluation that the 'recap' of previously learnt content



in Grades 11 and 12 is too extensive. The assessment guidance is clear and well structured in both curricula, except for 'recap' in the CAPS, which could be a challenge in terms of the weighting of the 'recap' content (all content is examinable) in Grades 11 and 12 for assessment purposes. For example, the examinable content for Grade 12 consists of the following content covered in Grades 11 and 10:

- i. Forms of ownership: characteristics, advantages and formation of all the forms of ownership
  - ii. Presentation of information: presentation of business information in verbal format and non-verbal format
  - iii. Apply creative thinking to solve complex business problems in case studies and given scenarios
  - iv. Criteria for successful team performance, stages of team development, team dynamics and theories
  - v. Relevant legislations and activities of the Human Resources function
  - vi. Legislation, employee benefits, etc
  - vii. Concept of quality; relation between quality and the various business functions (content from Grade 10)
- c. It is recommended that the time allocated for the 'recap' of some topics be reduced and instead more focus should be placed on complex understanding and application of the skills of the new content. In particular, the following 'recap' content could be reduced: *Introduction to human resources* is done in Grade 11 over two weeks. The same content is then revised in Grade 12 over two weeks, with only one additional aspect, i.e. Skills Development Act No. 97 of 1998 (Doc 1, p 34) which is also dealt with under the *Macro environment: impact of recent legislation on business* (Doc 1, p 33). This content could be reduced to one week since the bulk of the content has been covered in Grade 11.
- d. There is inconsistency in the CAPS in terms of titles of topics and content. For example, *Creative thinking and problem-solving* (Doc 1, p 18, p 26), whereas for Grade 12 (Doc 1, p 35) it is referred to as *Creative thinking*. Consistency with regard to the titles of topics and sub-topics is recommended.
- e. The integration of topics is evident in the CAPS, but not explicit. For example, included in *Business function* (Topic 21) is acquiring a business and quality of performance. It is recommended that the integration of topics be specified in the CAPS.
- f. The focus of certain topics/objectives in the CAPS needs to be reconsidered with regard to the manner in which it is presented:
- i. One of the key objectives of the CAPS is the focus on employment as '*...to pursue sustainable entrepreneurial and self-employment career pathways*' (Doc 1, p 9). The manner in which this objective is stated could be misleading since it creates the expectation that taking Business Studies can secure formal employment. It is recommended that this objective be rephrased as the '*potential to secure formal employment ...*'.

- ii. The topic *Entrepreneurship* has a very small focus in the CAPS. It is recommended that entrepreneurial content be given a greater focus.
  - iii. *Contemporary socio-economic issues* is not specific to Grade 12. Given that within the South African context contemporary socio-economic issues are central to an array of business activities and changing business environments and practices, the recommendation is that these issues should be integrated in a variety of content, specifically in Grade 12.
- g. The CAPS is a streamlined, succinct policy framework and the teaching plan includes recommended resources. However, the CAPS does not guide the teacher in terms of achievable objectives and/or lesson planning or teaching approaches. Teachers may have a thorough understanding of how to interpret the content and the policy requirements, but may find it useful to refer to innovative teaching and learning approaches to cater for different levels of ability of learners. It is recommended that particular teaching approaches be included in the policy framework, specifically for the content which requires complex understanding of the relationships between concepts.
- h. Even though there has been no shift in the skills required for the NCS and the CAPS, it was found that the problem-solving skills are under-represented in the topics in the CAPS, which need to be dealt with in a conceptually challenging way. It is expected of all learners to answer essay-type/long-answer-type questions which assume critical understanding of the content. It is recommended that the teaching plan incorporate ideas and examples of specific problem-solving activities which can, for example, depict (South African) scenarios or references/links to case studies related to the specific content. In this way, important skills can be developed while allowing teachers to use the curriculum as a tool.

## 5 BUSINESS STUDIES: EXIT-LEVEL OUTCOMES FOR THE FET PHASE

In determining the exit-level outcomes for the FET Phase, the content topics and skills were treated separately. The teaching plans given on pages 32 to 52 of the CAPS document were used in determining these outcomes. Table 34 (see below) contains the content topics covered in the final Grade 12 examination, clustered under the broad themes.

<b>Table 34: Content topics examined at exit (Grade 12)</b>	
<b>BUSINESS ENVIRONMENT</b>	
<b>Macro environment: impact of recent legislation on business</b>	The impact of recent legislation, developed in response to demands for redress and equity, on small and large business operations
	Skills Development Act No.97 of 1998
	Labour Relations Act No.66 of 1995
	Employment Equity Act No.55 of 1998
	Basic Conditions of Employment Act No.75 of 1997
	Compensation for Occupational Injuries and Diseases Act No.61 of 1997
	Black Economic Empowerment
	Broad Based Black Economic Empowerment
	National Credit Act No.34 of 2005
Consumer Protection Act No.68 of 28 April 2009	
<b>Macro environment: business strategies</b>	Advanced problem-solving skills.
	Skills to be used in strategy formulation, e.g. use any creative thinking technique to: devise business strategies, generate business ideas, resolve conflict and solve any business-related problems.
	Devising business strategies: use only the following industry analysis tools: SWOT analysis and Porter's Five Forces
	SWOT analysis of the business environments (including PESTLE)
	Formulation of strategies
	Implementation of strategies
	Integration strategies - Forward integration, backward integration and horizontal integration
	Intensive strategies
	Market penetration, market development and product development
	Diversification strategies
	Concentric diversification, horizontal diversification and conglomerate diversification
	Defensive strategies
	Retrenchment, divestiture and liquidation
	Other strategies: the company repositions itself by replacing one or more individuals; revising a business mission; establishing or revising objectives; devising new policies; issuing stock to raise capital; adding an additional salesperson; allocating resources differently; developing new performance incentives
	Evaluate these strategies and make recommendations for their improvement

<b>Table 34: Content topics examined at exit (Grade 12)b (continued)</b>	
	Three activities of strategy evaluation: examination of the underlying bases of a business strategy; comparison of expected performance (measure business performance); taking corrective action where necessary
<b>Business sector and its environment</b>	Selecting a business from each sector, and describing the three environments related to these sectors and the extent to which a business can control these environments
	Describing the three business environments related to the three economic sectors, and the extent to which a business can control these environments
<b>BUSINESS VENTURES</b>	
<b>Management and leadership</b>	The difference between leadership and management
	Leadership styles, e.g. democratic, autocratic, etc.
	Theories of management and leadership, e.g. leaders and followers, situational leadership, transitional and transformational leadership, etc.
	The role of personal attitude in success and leadership
<b>Investment: securities</b>	Distinguish between a range of available business investment opportunities
	Distinguish between assurance and insurance (both compulsory and non-compulsory), and discuss the viability and relevance of these to both individuals and businesses
	Types of business investments, the Johannesburg Stock/Security exchange, types of shares, unit trusts, government retail bond
	Returns, e.g. dividends and interest calculations (interest, etc), the difference between compound interest and simple interest
<b>Investment: insurance</b>	Compulsory and non-compulsory insurance
	Understanding life insurance and retirement annuities
	Insurance of goods (compulsory and non-compulsory)
	Calculation of over-insurance and under-insurance
	Unemployment Insurance Fund (UIF) Road Accident Fund (RAF)
<b>Forms of ownership</b>	Determining the extent to which a particular form of ownership can contribute to the success or failure of a business
	The characteristics, advantages, disadvantages and comparison of forms of ownership, i.e. sole trader, partnership, close corporation, private company and public company - focus on issues of capacity, taxation, management, capital, division of profits and legislation (recap)
	Forms of ownership (e.g. sole trader, company), and their impact on the success of a business
<b>Presentation and data response</b>	Accurate and concise verbal and non-verbal presentation of a variety of business-related information (including graphs)
	respond professionally to questions and feedback, and amend information as necessary
	Recap presentation of business information in verbal format (the use of support materials i.e. audio visuals, handouts, transparencies/slides, posters, including layout), and nonverbal format (including tables, graphs, diagrams and illustrations)

<b>Table 34: Content topics examined at exit (Grade 12)b (continued)</b>	
	Description of the criteria for a logical and effective presentation of information, e.g. know your audience, put most important information first, use tables, graphs, charts or diagrams that include symbols and pictures, suitable section title, headings, subheadings and bullets
	Process and style of presentation using visual aids, e.g. position to allow clear vision, immediate display and change of transparencies / slides; use of a pointer to focus attention
	Responding in a non-aggressive and professional manner to questions about work and presentations, e.g. answer all questions, make notes, do not argue, apologise for errors
	Handling of feedback, amend plans and documents accordingly and integrate these into future plans and activities
	Identify areas for improvement
<b>BUSINESS ROLES</b>	
<b>Ethics and professionalism</b>	The meaning of ethical behaviour and business practice
	Ethical and unethical business practice with practical examples, e.g. fair and unfair advertisements
	Professional and unprofessional business practices with practical examples, e.g. good use of work time and abusing work time
	The relationship between ethical and professional behaviour
	Ways in which professional, responsible, ethical and effective business practice should be conducted (e.g. not starting a venture at the expense of someone else, payment of fair wages, regular payment of tax, etc.)
	Reflection of the business environment and issues that could challenge ethical and professional behaviour (e.g. taxation, sexual harassment, pricing of goods in rural areas, unfair advertising, unauthorised use of funds, abusing work time, etc.) and ways/strategies that could be used to address these issues
<b>Creative thinking</b>	Acquiring advanced problem-solving skills
	Application of creative thinking to solve complex business problems in case studies and given scenarios
<b>Social responsibility and corporate citizenship/ Corporate Social Responsibility (CSR)</b>	The concept of social responsibility and its implications for both business and communities
	Meaningful contribution of time and effort to advancing the well-being of others in a business context
	Definition of Social Responsibility (recap - examinable)
	Meaningful (as an individual) contribution of time and effort to advancing the well-being of others in a business context
	Ways in which a business project can contribute towards the community
	CSR: Definition; Nature and process; Benefits to business and community; problems/challenges: business and community; components, e.g. environment, ethical corporate social investment, health and safety, etc.
Corporate Social Investment (CSI): Definition, Nature of CSI, CSI projects, (including human rights issues), Responsible business practice,	

<b>Table 34: Content topics examined at exit (Grade 12)b (continued)</b>	
	<p>CSI challenges to the business: A challenge to meet the longer term needs of the society within which they operate, Legislative requirements, e.g.</p> <ul style="list-style-type: none"> <li>• Employment Equity Act,</li> <li>• Skills Development Act</li> <li>• BEE and compliance</li> <li>• The National Skills Development Strategy and Human Resources Development Strategy</li> </ul>
<b>Human rights, inclusivity and environmental issues</b>	The extent to which a business venture addresses issues such as human rights, inclusivity and environmental issues
	Assess a business venture against criteria to measure human rights, inclusivity, and environmental issues
	Human rights issues as defined in the Constitution of the Republic of South Africa
	Diversity in the business - issues of diversity such as poverty, inequality, race, gender, language, age, disability and other factors
	Environmental protection and human health
	Issues of equality, respect, and dignity
	Other economic, social, and cultural rights
<b>Team performance assessment</b>	Collaboration with others to contribute towards the achievement of specific objectives
<b>Conflict management and problem solving</b>	
	Self-assessment and team performance assessment according to team criteria, e.g. interpersonal attitudes and behaviour, shared values, communication, etc.
	How to effectively perform a specific role within a team
	Problem solving and the management of problems that arise from working with others or in teams (include steps in resolving conflict)
	Correct procedures to deal with grievances
	Different ways of dealing with difficult people (personalities)
	Examination of workplace scenarios where workers are expected to complete projects in teams, work together on the line, etc.
	Criteria for successful team performance (recap)
<b>BUSINESS OPERATIONS</b>	
<b>Human Resources function</b>	Analysis of Human Resources activities, (e.g. recruitment and selection, contracts, induction, salaries, and other benefits)
	Procedures related to recruitment, selection and interviewing.
	Labour Relations Act (LRA) No.66 of 1995, Basic Conditions of Employment Act (BCEA) No.75 of 1997, Employment Equity Act (EEA) ) No.55 of 1998, Compensation for Occupational Injuries and Diseases Act (COIDA) No.61 of 1997 (recap - examinable)
	Legalities of employment contracts
	Procedures of screening and placement
	Interviewing, selection and induction
	Salary determination (piecemeal and time-related), including personal tax; link to basic conditions of employment
	Employee benefits: pension, medical, other (recap - examinable)

<b>Table 34: Content topics examined at exit (Grade 12)b (continued)</b>	
	Skills Development Act (SDA) No.97 of 1998 and the link with SETAs, learnerships, skills programmes, qualifications, National Qualifications Framework, SAQA, etc.
<b>Quality of performance</b>	How the quality of performance within the business functions can influence the success or failure of a business
	The concept of quality (definition) - (recap content from Grade 10 - examinable)
	The relation between quality and the various business functions (recap content from Grade 10 - examinable)
	The impact of quality on different business structures (e.g. sole traders versus large businesses), e.g. taking into account the elements of Total Quality Management (TQM): continuous skills development, total client satisfaction, continuous improvements to processes and systems, etc.

Table 35 (see below) summarises the skills that are covered in the suggested classroom activities outlined in the Grade 12 CAPS Teaching Plans, clustered under the broad skill areas.

<b>Table 35: Skills in recommended classroom activities for Grade 12</b>	
<b>Critical analysis and problem-solving skills</b>	Analyse and interpret the impact of legislation on the macro environment
	Apply the strategic management process to solve business-related problems
	Devise/Develop/Analyse/Formulate strategies
	Analysis and application of case studies
	Critically analyse the implications/positives and negatives of the pillars on businesses
	Evaluate business strategies
	Justify e.g. the introduction of BBBEE in relation to BEE
	Evaluate types of investments
	Analyse the risk factor of each type of investment opportunity
	Make recommendations for e.g. the improvement of businesses
	Distinguish between leadership styles, management and leadership
	Evaluate situations and reflect on issues/situations in terms of ethical/professional behaviour in given scenarios/case studies that pose challenges in the business environments
	Assess a business venture
	Assess according to a list of criteria, e.g. assess self and team according to team criteria/characteristics for successful teams, e.g. interpersonal attitudes and behaviours, shared values, communication, etc
	Deal with application-type questions, e.g. correlation with practice, justification with reasoning, make predictions, suggest improvements, compile reports, provide recommendations, deduce, establish, evaluate, apply, etc.

<b>Table 35: Skills in recommended classroom activities for Grade 12 (continued)</b>	
<b>Debating and communication skills</b>	Discuss , interpret and debate business news, case studies and other media information
	Discuss the types of shares, their preference, rights and limitations
	Discuss the functions of the Johannesburg Securities Exchange (JSE)
	Explain/Discuss/Compare
	Motivate statements
	Giving practical examples of e.g.ethical and unethical business practice, e.g. using fair vs. unfair advertising techniques, etc.
	Originality of discussion – provide own opinion
	Handling of feedback
	Reflection of current business news
<b>Practical skills</b>	Analysis and evaluation of a case study, e.g. SWOT analysis, Porter’s Five Forces and Pestle analysis
	Stay abreast of current issues in the business environment and of changes in legislation
	Present/Interpret/Evaluate business information (verbally and non-verbally) in a professional manner
	Compiling written reports/scenarios/case studies for presentations
	Create a variety of types of graphs, e.g. line, pie, bar charts etc., and other non-verbal types of information, e.g. pictures and photographs
	Plan and use of visual aid, including multimedia
	Apply the King Code on ethics and professionalism in case studies/scenarios.
	Reflect on contemporary issues in the business environment
	Apply creative thinking skills to solve complex business problems
	Identify and discuss causes of conflict from given scenarios/case studies
	Give recent examples
<b>Mathematical skills</b>	Calculation and basic numerical skills
	Calculate and understand investment factors
	Distinguish between compound interest and simple interest
	Calculate the compound and simple interest from given scenarios
	Calculate return of investment (ROI)
	Calculate investment term/period
	Calculate tax implications and the influence of the inflation rate on investment
	Recommend types of investments based on the calculations
	Make calculations in the case of under-insurance
<b>Research skills</b>	Investigate, e.g. a range of available business investment opportunities
	Apply theories, e.g. team dynamics theories
	Consult recent business news from e.g. the media and online resources
	Present research results – posters, reports, verbal



Table 35: Skills in recommended classroom activities for Grade 12 (continued)	
Language and logic skills	Read for comprehension
	Write clearly, appropriately and coherently
	Analyse and explain
	Distinguish
	Justify
	Identify
	Determine
	Explain
	Answer in short paragraphs/longer and essay type questions
	Note taking skills
	Knowledge of content and contexts, e.g. know the rights of road users in terms of the RAF, know the rights of workers registered for UIF
	Name/State/List/Answer briefly
	Select
	Compare/contrast/differentiate/analyse
	Organise information on a topic systematically
	Systematic reasoning
	Characterise
	Apply theories and criteria
	Verbal/communication skills, e.g. debate, discuss, present
	Listening skills, e.g. discussion and debate about business issues
	Give own viewpoints with substantiation
Integration of content and deductions where appropriate	
Draw conclusions	

**Comments on content coverage:** The content is covered adequately in the curriculum, coupled with a fairly comprehensive skills set (see Table 35 above); however, more emphasis could be placed on the practical application of content. Practical application of knowledge is not adequately covered and therefore does not explicitly equip the learner passing Grade 12 Business Studies with the practical skills to interpret new and unfamiliar information and making certain judgements from it. For example, when business sectors are dealt with the learners can be divided into groups to represent the primary, secondary and tertiary sectors. The learners could follow all media reporting over a given period (e.g. one or two quarters) of the respective sectors (or a particular industry within a sector) and write a critical report about the factors which impacted on their business activities. In this way, the learners can practice various skills, such as reading, comprehension, writing, presentation, evaluation, etc. This will allow a content-driven curriculum to make room for creativity. The reports could also be used as a further resource by the teacher.

**Appropriateness of the emphasis in terms of broad content areas:** Generally, the content areas are appropriately emphasised in the Phase; however, topics taught in Grade 10 and then again only in Grade 12 create a gap in the learning process. For example, relationship and team performance is done in Grade 10 (Doc 1, p 21, and then again in Grade

12 (CAPS, p 39). Some content is included in the 'recap' of prior knowledge. Introduction to human resources is done in Grade 11 over two weeks. The same content is then revised in Grade 12 over two weeks, with only one additional aspect, i.e. Skills Development Act No. 97 of 1998 (Doc 1 p 34) which is also dealt with under the Macro Environment: impact of recent legislation on business (CAPS, p 33). This content could be reduced to one week since the bulk of the content has been covered in Grade 11. There are also topics which are introduced for the first time in Grade 12 without any background knowledge, e.g. investments: insurance and investments: securities.

A shift is required involving revisiting the sequencing of content areas across the whole Phase to avoid interruption of the conceptual development in learners. The emphases should have equal spread of key content across the Phase.

**Appropriateness of the emphasis in terms of skills/competencies:** The CAPS appropriately demands an array of competencies ranging from selecting, describing and identifying basic content to distinguishing, discussing and assessing content. In addition, learners are expected to apply competencies which will allow them to evaluate, apply, analyse various aspects of the four key themes, i.e. Business Environments, Business Ventures, Business Roles and Business Operations. Empirical or practical skills are required, such as research skills, communication and presentation skills, i.e. oral vs written skills, calculations skills, apply self-management skills (time-management) and collaborative and teamwork, etc, but the curriculum does not give clear guidance about the practical implementation of how the skills should be applied (see (a) above). In order to facilitate the acquisition of these skills, the teacher could initiate a more interactive learning process with the use of technology and blended learning (e.g. use of interactive whiteboard, Web-course management systems, internet access, etc) to integrate specific content, for example the presentation of business information.

**Appropriateness of the emphasis in terms of cognitive skills:** There is a broad spectrum of cognitive skills required across the Phase – from basic thinking skills to more complex understanding and evaluation. The skills required at Level 1 and 2 are over-represented (appears 43 times out of 72, see Table 35) across the FET Phase which implies that knowledge and comprehension skills are mostly required in the phase. Cognitive thinking, which represents moderately high thinking skills (i.e. Levels 3 and 4), are under-represented at 35% (appears 35 times out of 72, see Table 35), and the higher-order thinking skills are well represented at 23% (appears 22 times out of 72, see Table 35). Moderately high thinking skills should be included and less factual recall and knowledge to align the curriculum to the cognitive levels of 30%:50%:20% as prescribed in the CAPS, (Doc 1, p 45) for assessment purposes.

## 6 ECONOMICS: A COMPARISON OF THE NCS AND THE CAPS FOR THE FET PHASE

---

### Evaluators

Prof Suriamurthee M Maistry  
 Prof Michael M van Wyk  
 Mr Sathiselan Ponon  
 Mr Edwin J Pretorius  
 Mr Lionel J Johnson  
 Mrs Moleboheng LL Rambuda

### 6.1 INTRODUCTION

Economics is a social science that deals with the way in which society utilises its scarce resources in an attempt to satisfy as many needs and wants as possible. It attempts to address issues concerning what to produce, how to produce and for whom to produce; production, consumption and distribution. It is essentially a discipline that tries to solve the problem of how to best harness societies' resources in a socially responsible way.

Economics is a subject that is included in the Business, Commerce and Management subject grouping in the FET Phase. Economics forms part of programme requirements for Grade 10 – 12 in the FET Phase (see Doc 2.2, Table B 3, p 55).

### 6.2 LIST OF DOCUMENTS REFERENCED

The evaluation team consulted six documents relating to the NCS and three documents that define the CAPS. These are listed in Table 36 below. Each document is given a reference code which is used when referring to the document throughout the rest of this report.

<b>Table 36: Referenced documents</b>	
<b>1 NATIONAL CURRICULUM STATEMENT</b>	
Department of Education. 2003. <i>National Curriculum Statement for Grades 10-12- Economics.</i>	<b>Doc 1.1</b>
Department of Education. 2008. <i>National Curriculum Statement for Grades 10-12. Learning Programme Guidelines - Economics.</i>	<b>Doc 1.2</b>
Department of Education. 2008. <i>National Curriculum Statement for Grades 10-12 (General): Subject Assessment Guidelines - Economics.</i>	<b>Doc 1.3</b>
Examination Guidelines - <i>Economics</i> (January 2009)	<b>Doc 1.4</b>
National Qualifications Framework. 2005.	<b>Doc 1.5</b>
National Protocol on Assessment. 2005.	<b>Doc 1.6</b>
<b>2 CURRICULUM AND ASSESSMENT POLICY STATEMENT</b>	
Department of Basic Education. 2011. National Curriculum Statement (NCS) Curriculum and Assessment Policy Statement (CAPS) Further Education and Training Phase Grades 10-12 - Economics	<b>Doc 2.1</b>
Department of Basic Education. n.d. National Policy Pertaining to the Programme and Promotion Requirements of the National Curriculum Statement. Gr R – 12	<b>Doc 2.2</b>
Department of Basic Education. n.d. National Protocol for Assessment. Gr R – 12.	<b>Doc 2.3</b>

### 6.3 BROAD CURRICULUM DESIGN, FORMAT AND USER-FRIENDLINESS OF CURRICULUM DOCUMENTATION

This section evaluates the documents referred to in Table 36 (above) in terms of the design, format and user-friendliness of the curriculum documents in relation to the subject. Table 37 (see below) summarises the salient issues from this process which are discussed in further detail below the table<sup>23</sup>.

Table37: Broad design, format and user-friendliness		
	NCS	CAPS
Number of documents (subject-related)	4	1
Total number of pages (in subject-related documents)	<b>TOTAL: 160</b> NCS Economics: 64 SAG: 29 LPG: 44 EG: 23	<b>TOTAL: 48</b>
User-friendliness (good/moderate/poor)	Moderate	Good
Accessibility of language (good/moderate/poor)	Moderate	Good
Alignment (good/moderate/poor)	Moderate	Good
Central design principle (the technical curriculum design aspect that organises the curriculum)	Outcomes-based	Syllabus type (content-based)

**User-friendliness:** The National Curriculum Statement (NCS) is supported by five other documents, comprising a total of 243. At the level of various provinces, further supporting documentation has been generated. This extensive number of documents makes negotiating the NCS a cumbersome process. The structure and organisation of the main curriculum document is problematic as it separates outcomes from proposed content. The design is driven by a focus on the outcomes and how they are to be interpreted across the grades as opposed to design that deals with each grade in an exclusive manner; namely clear demarcation of grade-specific outcomes and proposed content in self-contained sections/groupings. This would have averted the need for users to wade through multiple sec-

<sup>23</sup> The documents were assessed for their user-friendliness using the following scale:

**Good:** Very user-friendly – the function and the structuring of the documents is clear.

**Moderate:** Moderately user-friendly – the function and the structuring of the documents is sometimes clear and at other times the function is unclear or the structuring confusing.

**Poor:** Not user-friendly – the function and the structuring of the documents is often unclear or the structuring is overly complex.

The accessibility of the language used in the documentation was assessed using the following scale:

**Good:** Very accessible language – the documents use plain, direct language

**Moderate:** Moderately accessible language – the documents sometimes use plain, direct language and at other times the language is complex or obscure or terms are ill-defined

**Poor:** Inaccessible language – the documents often use complex or obscure language and terms that are not defined

The alignment between the various documents was assessed using the following codes:

**Good:** Good alignment, it is clear how documents relate to one another and complement one another

**Moderate:** Moderate alignment – it is sometimes clear how documents relate to one another; there are some contradictions across documents or there are instances where it is not clear how documents complement or relate to one another

**Poor:** Poor alignment – it is not clear how documents relate to one another. There are contradictions across documents, or how documents complement one another is not clear at all.

tions within one document and across documents. Individual supporting documents, such as the Subject Assessment Guidelines (SAG, Doc 1.3) and the Learning Programme Guidelines (LPG, Doc 1.2), were deemed moderately user-friendly as they do provide some level of structured guidance for users.

A significant shift in the Curriculum and Assessment Policy Statement (CAPS) is the streamlining of user documents into a single, main, subject-specific document. Because the central design principle is syllabus-type (content-based), content is organised according to grade-level. While the curriculum may be regarded as more user-friendly than the previous NCS, there are inconsistencies and errors in the main policy document for Economics which are likely to cause confusion for users. The clear prescriptions, especially with regard to the structuring of the Annual Teaching Plan for each grade, makes it relatively convenient for users to plan for teaching guided by the week by week prescriptions. However, the implications of this tight prescription and rigid structure may prove problematic in practice (see Section 6.12.2 for further elaboration of this issue).

**Accessibility of language:** Both curricula were deemed moderately user-friendly in terms of the accessibility of language. It must be noted, though, that the NCS and its outcomes-based design principle introduced a range of 'new' curriculum terminology (learning outcomes, assessment standards etc.) that may have rendered it less user-friendly at the time of inception.

A distinct feature of the CAPS is the absence of the term 'outcomes' in any document. Of note is the absence of any alternative (objective etc.). The implication of this shift will be considered later under Section 6.12.2.

**Alignment:** Both curricula were deemed to be good in terms of alignment between documents. The difference being that, while the CAPS documents present as well aligned to one another, this is at a general level of principles whereas the NCS provides subject-specific support documents that offer subject-specific cues/guidance to users. The CAPS does however offer, for example, 'Annual Teaching Plans' for each grade that are now included in the curriculum document.

**Central design principle:** The central design feature of the CAPS is syllabus-type (content-based). This marks a significant change from the NCS which was distinctly outcomes-based.

## 6.4 CURRICULUM OBJECTIVES

The objectives of the NCS and the CAPS were identified from the introductory section to the subject in each document. The objectives are indicated in Table 38 with a (Y) for the curriculum where these are mentioned.

Objectives	NCS	CAPS
Acquire an advanced Economics vocabulary that will allow them to debate and communicate the essentials of this subject;	Y	Y
Apply, in a responsible and accountable manner, principles that underlie basic economic processes and practices;	Y	Y
Explore a variety of methods and strategies to analyse and explain the dynamics of markets;	Y	Y
Collect, analyse and interpret production, consumption and exchange data as well as other information in order to solve problems and make informed decisions;	Y	Y
Understand human rights concerns, reflect on the wealth creation process, and engage in poverty alleviation;	Y	Y
Analyse and assess the impact of local and global institutions on the South African economy.	Y	Y
LO 1 The learner is able to demonstrate knowledge, critical understanding and application of the principles, processes and practices of the economy.	Y	Y
LO 2: The learner is able to demonstrate knowledge, understanding and the appropriate skills in analysing the dynamics of markets.	Y	Y
LO 3: The learner is able to demonstrate knowledge, understanding and critical awareness of the policies and practices underpinning the improvement of the standard of living.	Y	Y
LO 4: The learner is able to demonstrate knowledge, understanding and critical awareness, and apply a range of skills in dealing with contemporary economic issues.	Y	Y
Explain economic events and forecast their consequences or predict likely future outcomes.	Y	Y
Use resources efficiently to satisfy the competing needs and wants of individuals and of society;	Y	Y

The NCS specifies a list of general subject related outcomes and a further list of four outcomes tightly aligned to the specific topics for the subject Economics. The CAPS is largely a verbatim replication of the NCS statements of achievements with minor variations in wording in certain instances. These are listed under a heading entitled '*The Purpose of Economics*' (Doc 2.1, p 9).

## 6.5 CONTENT/SKILL COVERAGE: BREADTH AND DEPTH

### 6.5.1 Coverage (breadth)

Table 39 (see below) presents a summary of the breadth of content and skills covered in both curricula. (See Annexure 2 for further details on the content).

	NCS				CAPS			
	Grade 10	Grade 11	Grade 12	FET Phase	Grade 10	Grade 11	Grade 12	FET Phase
Total number of topics and sub-topics	20	18	21	59	26	20	21	67

In Figure 4 (see below), a distribution of the topics and sub-topics across Grades 10 – 12 is presented for each of the curricula under evaluation.

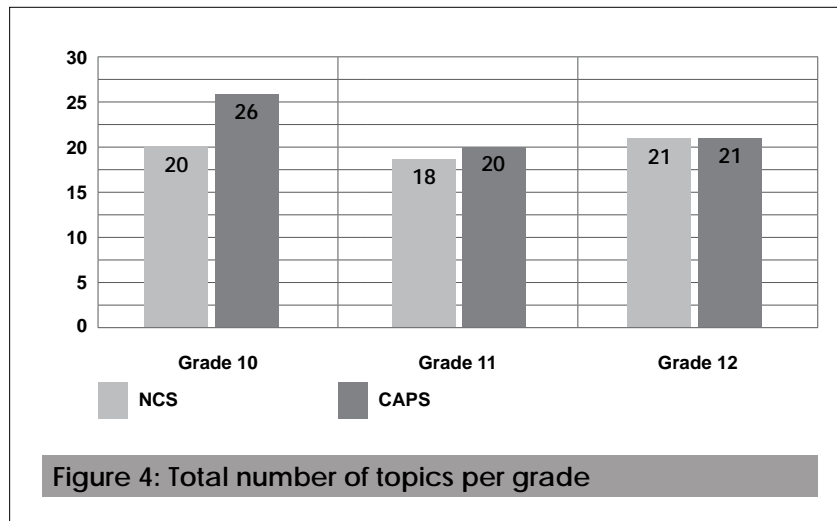
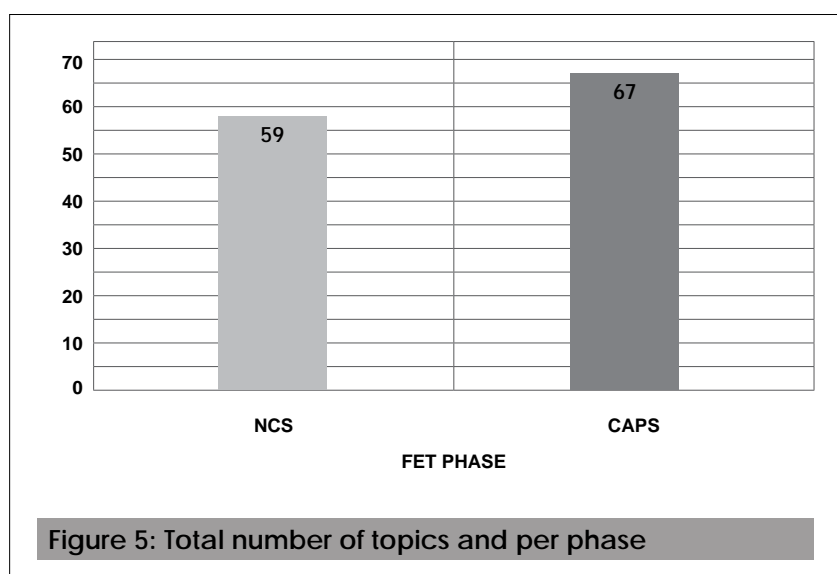


Figure 4 and Table 39 indicates the increase in the number of topics from the NCS to the CAPS. In Grade 10, the number of topics increased by six items, an increase of 30%. In Grade 11, two new topics were added, representing a 10% increase. Topics in the Grade 12 curriculum have remained unchanged. The distinct loading of the Grade 10 curriculum has implications for implementation as a 30% shift is likely to create challenges for adequate coverage. Learners in Grade 10 are likely to experience this increased breadth as burdensome. These additional topics are not distinctly new topics but sub-topics that add to the broad topics already in the NCS. They do not add any significant depth.

In Figure 5 (see below) a summary of the total number of topics in the Phase for Economics is presented.



<sup>24</sup> For ease of reading, topics and sub-topics will now be referred to collectively simply as 'topics'

The total number of topics in the FET Phase for the subject Economics has increased by eight. This represents a 13.5% increase in the total number of topics that learners need to master in the Economics CAPS.

In the judgement of the evaluation team, the breadth of content for Economics is wider than it should be. The NCS, in its current form, presented challenges for curriculum (topic) completion. In the CAPS, learners of Economics are required to complete 13.5% more topics than in the NCS, compounding the challenges presented by the issue of extensive breadth.

It is difficult to make any substantive claim about how this breadth will impact on the results of learners studying in a language that is not their mother tongue. Learning in a second language does not assume that such learners are cognitively challenged. It may well take more time to cover such content given the extended breadth.

### 6.5.2 Depth

In order to establish the degree of complexity of the specified content in each grade, the evaluation team classified content complexity according to a set of specified descriptors<sup>24</sup>. Table 40 provides a summary of the data on the categorisation of the content topics specified for each grade (see Annexure 2 for further details).

Percentage of topics at each level	NCS				CAPS			
	Grade 10	Grade 11	Grade 12	FET Phase	Grade 10	Grade 11	Grade 12	FET Phase
Level 1 %	50	41	19	36	50	35	14	34
Level 2 %	20	35	38	31	19	35	38	30
Level 3 %	15	12	29	19	15	10	29	18
Level 4 %	15	12	14	14	15	20	19	18
<b>TOTAL OVERALL DEPTH SCORE</b>	<b>1,95</b>	<b>1,94</b>	<b>2,38</b>	<b>2,10</b>	<b>1,96</b>	<b>2,15</b>	<b>2,52</b>	<b>2,19</b>

For the NCS, 36% of the curriculum content is pitched at Level 1, 31% at Level 2, 19% at Level 3 and 14% at Level 4. A total of 67% of the curriculum content is pitched at the two lowest levels. Only 14% of the curriculum content is considered conceptually challenging, requiring complex understanding.

<sup>24</sup> **Level 1** = Introductory level content; superficial; mainly definitions and descriptions;  
**Level 2** = Definitions and descriptions plus some detail provided;  
**Level 3** = Detailed indications of concepts/topics; requires understanding of relationships between concepts;  
**Level 4** = Highly detailed indication of topic; topic required to be dealt with in a conceptually challenging way; requires complex understanding of relationships between concepts.

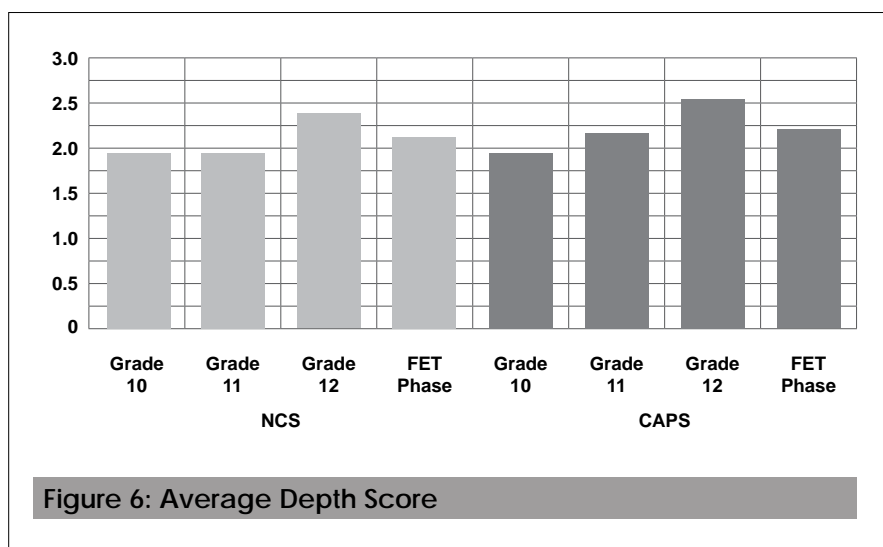


The CAPS distributes curriculum content as follows: 34% at Level 1, 30% at Level 2, 18% at Level 3 and 18% at Level 4. Just under a fifth (18%) of the curriculum content is deemed conceptually challenging, requiring complex understanding, while approximately two-thirds (64%) is pitched at the two lowest levels. This distribution is significant since the loading (in terms of cognitive demand) differs from the 30:40:30 ratio (low:medium:high) distribution outlined in the Assessment expectations for formal assessments. This is likely to create tension if the available content for high level examination is limited.

There is a similar distribution across Levels 1 to 3 for both curricula with marginal differences in level 1 (2% differential) and level 3 (1% differential). A fairly significant shift is noticeable in Level 4, where there has been a 4% increase in the curriculum content at the highest level. An example of how the topic *Protectionism* has deepened is additional clarity provided by the CAPS as it relates to the depth and extent of coverage of the topic, providing distinct sub-topics such as export promotion, import substitution, protectionism, and free trade. Emphasising evaluation of policies moves the topic into a higher level of difficulty (Doc 1.1, p 19 and CAPS Doc 2.1, p 35). Another example of the increased complexity is the topic of *Business cycles*. The CAPS provides clarity as to the increased depth and extent of the coverage of this topic, providing distinct sub-topics (composition and features of business cycles, government policy, new economic paradigm, smoothing of cycles and features underpinning forecasting with regard to business cycles (Doc 2.1, p 33).

These two examples are commendable shifts that serve to strengthen the standard of the content in this curriculum. The evaluation teams is of the view that this shift affords examiners greater scope for the inclusion of assessments that are cognitively demanding as 4% more content is pitched at a high Level 4.

Figure 6 gives an indication of the depth score of the content across the grades for both curricula.



The overall depth score of the CAPS has increased in both Grades 11 and 12 when compared to depth scores in the NCS. This has resulted in an increase in the FET Phase depth score in the CAPS. As stated above, the evaluation team deems this to be a positive move that signals an improving standard in the CAPS. The overall shift however is marginal and is not likely to have substantive effects on teaching or learner performance.

### 6.5.3 Specification of topics

The evaluation team reviewed the NCS and the CAPS for the purpose of comparing the curriculum specification, or degree to which knowledge is broken down or stipulated. Specification of detail for each topic is intended to assist teachers in the classroom. In order to carry out this comparison, the evaluation team cross-referenced each topic/sub-topic in the CAPS to its corresponding place in the NCS Learning Programme Guidelines (Doc 1.2), which provides the detail to support the assessment standards that are briefly described in the Economics NCS (Doc 1.1).

A coding of high, medium or low<sup>25</sup> was allocated to each topic with examples provided as justification for this allocation.

In Table 41 (see below), the degree of specification of topics for the NCS and the CAPS is presented.

	NCS	CAPS
<b>Degree of specification (High/Medium/Low)</b>	High	Medium
<b>Example 1</b>	In Document 1.1 (pp 22 – 29) and Document 1.2 (pp 23 – 29) proposed content is specified in detail under each LO and AS	In Document 2.1 detailed content is specified under each topic and sub-topic. This is located on pp 14 – 37.
<b>Example 2</b>	In Document 1.1 (pp 14 – 29) and in Document 1.2 (pp 23 – 29) the level of scope and depth of content is clearly guided by the use of appropriate 'command verbs'	In Document 2.1 it is difficult to ascertain the level of scope and depth due to the omission of appropriate 'command verbs' e.g.: <ul style="list-style-type: none"> <li>• Grade 10: pp 14, 16, 18, 21, 22</li> <li>• Grade 11: pp 28, 29, 30</li> <li>• Grade 12: p 36</li> </ul>
<b>Example 3</b>	In Grade 12 a detailed Examination Guideline, dated January 2009 (Doc 1.4) clearly indicates the scope and depth of examinable content.	No Examination Guideline has as yet been drafted and finalised for the CAPS.

<sup>25</sup> **High:** Extremely clear subject-specific specification: very little chance for multiple interpretations;  
**Medium:** Medium specification – moderately clear subject-specific specifications, some generic statements /skills or some topics underspecified;  
**Low:** Low specification – not clear subject-specific specification, minimal guidance provided for users and allows for multiple interpretations.

In the NCS Subject Statement and Learning Programme Guidelines, the content to be covered is clearly specified. The Learning Outcomes and their associated Assessment Standards, as well as the proposed contents-section detail the latter. For example, in Grade 12 under the topic covering inflation, the Learning Outcome (Doc 1.1, p 20) states: *'The learner is able to demonstrate knowledge, understanding and critical awareness, and apply a range of skills dealing with contemporary economic issues'*. The associated Assessment Standard (Doc 1.1 p 21) states: *'Analyse and investigate inflation, and explain the policies used to combat it'*. The proposed content section (Doc 1.1, p 29) states: *'Analysing and investigating inflation, kinds and characteristics of inflation, causes and consequences of inflation, the inflation problem in South Africa, measures to combat inflation'*.

The same topic is similarly dealt with under the CAPS (Doc 2.1, p 36), where the content is enumerated as follows: *'Analysis and investigation of inflation and the policies used to combat it:*

- *Inflation*
- *Types and characteristics of inflation*
- *Causes and consequences of inflation*
- *The inflation problem in South Africa*
- *Measures to combat inflation'*

The differences between the two curricula with regard to the degree of specification can be highlighted with the following example. In the NCS Grade 11 under the topic dealing with environmental deterioration the Learning Outcome (Doc 1.1, p 20) states: *'The learner is able to demonstrate knowledge, understanding and critical awareness, and apply a range of skills dealing with contemporary economic issues'*. The associated Assessment Standard (Doc 1.1, p 21) states the following: *'State and debate the problems of environmental deterioration and insensitive resource exploitation with special reference to South Africa'*. The proposed content section (Doc 1.1, p 29) states: *'Stating and debating the problem, protecting the environment, approaches to sustainability, the global and local impact on South Africa with regard to the environment'*.

In the CAPS (Doc 2.1, p 31), the same topic is dealt with in a similar fashion; however, no guidance (via an appropriate 'command verb') of the level of scope and depth required is given to teachers. The content is specified as follows:

- *'The environment*
- *The problem*
- *Protecting the environment*
- *Approaches to sustainability*
- *The global and local impact on South Africa'*

In Grade 10, under the topic *The public sector*, the NCS's Learning Outcome (Doc 1.1, p 16) states: *'The learner is able to demonstrate knowledge, understanding and the ap-*

appropriate skills in analysing the dynamics of markets'. The associated Assessment Standard (Doc 1.1, p 16) states: 'Explain the effects, in terms of prices and quantities, of the public sector's involvement and intervention in the market with the aid of graphs'. The proposed content-section (Doc 1.1, p 24) states the following: 'Explaining methods of involvement, indirect taxes, subsidies, welfare, maximum and minimum prices, production and minimum wages'.

In the CAPS (Doc 2.1, p 16) the same topic is dealt with in a similar fashion; however, no guidance (via an appropriate 'command verb') of the level of scope and depth required is given to teachers. The content is specified as follows: 'The effects (in terms of prices and quantities) of the public sector's involvement and intervention in the market with the aid of graphs. Methods of involvement:

- Indirect taxes
- Subsidies
- Welfare
- Maximum and minimum prices
- Production
- Minimum wages'

It is clear from the above that, although the CAPS is more detailed in terms of outlining the content, the omission of appropriate 'command verbs' indicating the level of scope and depth of the content compromises teacher understanding, comprehension and application.

#### 6.5.4 Comments on content/skill coverage

An analysis of the Economics NCS and CAPS reveals that the various skills elements are adequately and appropriately covered in both curricula as per the information captured in the Table 42 (see below):

Table 42: Skills coverage per grade			
	NCS		CAPS
Grade 10	<ul style="list-style-type: none"> <li>• Investigate (p 20)</li> <li>• Construct/draw diagrams (p 22)</li> <li>• Draw graphs and interpret data (p 24)</li> <li>• Investigate and present (p 26)</li> <li>• Investigate and argue logically (p 28)</li> <li>• Derive and apply mathematical expressions, calculate and apply coefficients, interpret tables and graphs (p 28)</li> </ul>	Grade 10	<ul style="list-style-type: none"> <li>• Constructing models and diagrams (p 15)</li> <li>• Compiling time series (p 15)</li> <li>• Draw graphs and apply numbers (p16)</li> <li>• Investigate (p 19)</li> <li>• Demonstrate numerical and spatial ability (p 20)</li> <li>• Solve problems (p 21)</li> <li>• Derive and apply mathematical expressions, calculate and apply coefficients, interpret tables and graphs (p 22)</li> </ul>

Table 42: Skills coverage per grade (continued)			
	NCS		CAPS
Grade 11	<ul style="list-style-type: none"> <li>Debate and communicate (p 21)</li> <li>Manipulate data (p 23)</li> <li>Construct tables and manipulate data (p 25)</li> <li>Calculate and draw curves (p27)</li> <li>Manipulate statistical data (p 29)</li> <li>Communicate and debate information (p 29)</li> <li>Derive and apply mathematical expressions, calculate and apply coefficients, interpret tables and graphs (p 29)</li> </ul>	Grade 11	<ul style="list-style-type: none"> <li>Analyse and apply statistical data (p 25)</li> <li>Draw graphs and apply data (p 27)</li> <li>Calculate and draw curves (p 28)</li> <li>Argue and solve problems (p 29)</li> <li>Manipulate statistical data (p 30)</li> <li>Debate (p 31)</li> <li>Derive and apply mathematical expressions, calculate and apply coefficients, interpret tables and graphs (p 31)</li> </ul>
Grade 12	<ul style="list-style-type: none"> <li>Debate and investigate (p 21)</li> <li>Construct models, interpret and convert data and draw curves (p 23)</li> <li>Calculate and apply numbers (p 23)</li> <li>Predict and forecast (p 23)</li> <li>Construct graphs and interpret data (p 25)</li> <li>Evaluate, argue and solve problems (p 27)</li> <li>Analyse data (p 27)</li> <li>Investigate and debate (p 29)</li> <li>Derive and apply mathematical expressions, calculate and apply coefficients, interpret tables and graphs (p 29)</li> </ul>	Grade 12	<ul style="list-style-type: none"> <li>Presentation and mathematical skills (p 33)</li> <li>Draw curves and calculate data (p 33)</li> <li>Make predictions/forecasts (p 33)</li> <li>Construct graphs and interpret data (p 35)</li> <li>Argue logically, apply numbers and investigate (p 36)</li> <li>Debate (p 37)</li> <li>Derive and apply mathematical expressions, calculate and apply coefficients, interpret tables and graphs (p 37)</li> </ul>

The knowledge that learners gain should be accompanied by the acquisition of Economics skills, amongst others.

Economics skills: Learners should be able to:

- Argue logically, i.e. cause and effect (recognising an argument, identify reasons, identify conclusions)
- Discriminate between facts and opinion (foundation, application and reflective)
- Demonstrate numerical and spatial ability (arithmetic, mathematics, statistics)
- Communicate effectively (debate, oral presentation)
- Think critically (requires interpretation and evaluation of information; identifying assumptions; asking pertinent questions; pointing out implications)
- Solve problems (identify relevant selection; identify similarity; finding procedures)
- Apply numbers (convert from text/vice versa)
- Make predictions/forecasts
- Investigate/research

**Other kinds of skills:** Keep in mind that some skills are generic. All learners should have them. One such group is the *intellectual skills*. To achieve the outcomes within specific contexts learners must have these skills. However, in Economics some of these skills are more frequently used than in other subjects, for instance, analysis, synthesis and evaluation. In Economics, analysis, argument and theory should always be supported by appropriate (often numerical) evidence. Arguments focus on cause and effect. Learners cannot achieve an objective if they are not able to apply the intellectual skills required to present content in the context that it is required.

A second group of skills is *language skills*. All learners must be able to express themselves in an understandable manner. Economics has a language of its own. Words and expressions used in Economics often have meanings that are different from everyday language and from similar words and expressions used in other subjects, e.g. 'cycle', 'wants', 'concentration', 'dumping', 'protection', 'commodities', and 'goods'.

A third group of skills are *practical* or '*arts*' skills. In Economics, learners must be able to compile tables, to draw graphs, to illustrate models and to make sketches.

A fourth group of skills are *technical skills*. Learners should know the format and characteristics of essays, assignments, reports, journals, portfolios and summaries. If they are required to engage in these activities they can only achieve the outcome if their responses demonstrate a significant competence in applying the appropriate techniques.

Both the NCS and the CAPS adequately provide for a wide range of skills coverage as enumerated in Table 42 (see above). Furthermore, provision is also made for the acquisition of additional skills via the School Based Assessment (SBA) tasks. Some of these are directly linked to investigations and research'; presentations; case studies; assignments and debating

The NCS, via the Learning Outcomes (broad statements of achievement); the Assessment Standards (clarification of the Learning Outcomes), and the Proposed Contents section (details of content) provides clear, explicit statements of learning and achievement. In addition, the Examination Guidelines (Grade 12) outline the scope and depth of examinable content.

Whilst the CAPS clearly enumerates the details of content to be mastered under the various topics, the extent to which such content should be mastered is not always clear – especially due to the omission of appropriate 'command verbs' which would have given guidance to teachers with regard to the scope and depth of the content.

Both the NCS and the CAPS are based on a disciplined approach to school subjects. This is evident from the purpose of Economics captured on pp 9 and 10 (Doc 1.1) and on p 9 (Doc 2.1). In addition, the NCS (Doc 1.1, pp 1-4) and the CAPS (Doc 2.1, pp 4-5) clearly outline the principles and general aims of the South African curriculum to further entrench the discipline-based approach to teaching, learning and assessment.

The NCS clearly caters for the dynamic nature of the subject, where information continuously changes with the effluxion of time. Provision is made in the Learning Programme Guidelines (Doc 1.2, pp 30–39) for the integration of the teaching of the topics dealing with *Contemporary economic issues* and *Quantitative elements*.

Other than the topics *Contemporary economic issues* and *Quantitative elements*, the CAPS does not give clear guidance on integration of current, relevant economic issues. However, teachers should be made aware of the fact that it is their responsibility to pursue current relevancy of economic information. The level of skill required by learners is relevant (within the context of the content) to the respective age groups across the FET Phase.

The following erroneous content in the CAPS requires correction:

- On p 8, the topic related to the *Production possibility curve* in Grade 10 has been omitted. The topic dealing with *Public sector intervention and the composition of the RSA economy* does not form part of Micro-economics and should be shifted to Macro-economics and Economic Pursuits to avoid confusion
- On p 18, the introductory contents should be revised to refer to the '*Stages of economic development*'
- On p 24, in the Annual Teaching Plan (Weeks 1 – 2) the topic should be corrected to read: *Analyse the factors of production and their remuneration*
- On p 25, (Grade 11 – Term 2) topic one should read: *Analyse the factors of production and their remuneration* and in Week 3 the reference to '*Mixed economy*' should be deleted
- On p 26, the topic should read: *Economic structure*
- On p 27, the sequencing of the content does not match that listed in the Annual Teaching Plan (p. 24) and the Overview (p. 11)
- Consideration should be given to move the topic dealing with *Poverty* to be included under *Contemporary economic issues*'. (see pp 8 and 29)
- On p 31, (Weeks 3 – 4) the reference to '*Economic redress*' should be deleted
- On p 32, in the Annual Teaching Plan (Term 2: Week 1 – 2) the reference to '*Economic systems*' should be deleted; as well as on p 35
- On pp 32, 36 and 37, in Term 3 all references to '*Basic economic concepts and problems*' should be deleted
- On p 37, the reference to '*Economic redress & Environmental sustainability*' under Tourism should be deleted
- It is suggested that the table on p 8 be merged with the one on pp 11/12 to form one coherent classification of the main and corresponding sub-topics under the various grades and terms to avoid teacher confusion
- References made to the time allocation of the formal examinations should be revised to read '*2 x 2 hour papers*'. (pp 43 – 44)

It is suggested that the Annexure on pp 45 – 46 should be removed from the document. The structure of the examination papers is flexible and is subject to changes in the future. Furthermore, this Annexure forms part of a policy document and any deviations may lead to possible litigation against the DBE.

## 6.6 CURRICULUM WEIGHTING AND EMPHASIS

### 6.6.1 Curriculum emphasis within the Phase (subject time allocation)

Table 43 (see below) presents data on the time allocated to Economics in relation to the time available for the entire FET curriculum.

	<b>NCS</b>	<b>CAPS</b>
<b>Total classroom time allocated for Economics in the phase</b>	480hrs	480hrs
<b>% of total classroom time allocated for all subjects in the phase</b>	10.9	10.9

Economics is an elective subject in the FET curriculum and commands 11% of the time available to the FET Phase, the same as other electives. Its time allocation is however less than that allocated to Languages and Mathematics. The team is of the view that, given this fixed time structure, it is important for Economics teachers and school-based curriculum developers to explore ways in which Economics content and skills can be integrated into the teaching of Languages and Mathematics. This will provide opportunities for Economics to increase its share of the official time allocation protocols in schools.

### 6.6.2 Curriculum emphasis within the subject (topic weighting)

In Table 44 below, the weighting of the main topics (or themes) covered in the Economics curriculum is provided.

<b>Central topics</b>	<b>NCS</b>	<b>CAPS</b>
Macroeconomics	25%	25%
Microeconomics	25%	25%
Economic Pursuits	25%	25%
Contemporary Issues	25%	25%

The main topics identified in the NCS and CAPS are identical. There is equal emphasis (25% each) accorded to each of the four main topics identified in both the CAPS and the NCS (Doc 2.1, p 8 and Doc 1.2, p 7). In essence, emphasis in terms of topic weighting has remained unchanged.



## 6.7 CURRICULUM PACING

The pacing of a curriculum is the rate at which content should be covered (in given time frames) over the course of a grade or phase. This was considered for the NCS and the CAPS. In Table 45 (see below), the degree of specification of the pacing is indicated using the codes high, moderate or low<sup>26</sup>. In addition, the level of the pacing itself, as it would be experienced by learners in the FET Phase, is indicated using the codes fast, moderate or slow<sup>27</sup>. A rationale or justification is provided to support the allocated coding.

	NCS	CAPS
<b>Level of specification of pacing (high/ moderate/low)</b>	High	High
<b>Rationale/justification</b>	See work schedule per grade (Doc 1.3, pp 30-39)	See example of Annual Teaching Plan for Grade 10 (Doc 2.1, pp 13 and 14-23)
<b>Level of pacing itself (fast/ moderate/slow)</b>	High	High
<b>Rationale/justification</b>	See Grade 11 work schedule where 4 major sub-topics are required to be completed in two weeks (Doc 1.3, p 33)	See Annual Teaching Plan for Grade 11 where 3 substantive topics have to be completed in two weeks. (Doc 2.1, p 25)

Both curricula have a high level of specification. However, the NCS presents pacing specifications in the form of exemplar work schedules (Doc 1.2, p 33). Their presentation as exemplars implies the assumption that these be used as a guide for the development of own work schedules that may respond to personal contexts as regards pacing.

The CAPS, on the other hand, presents a high degree of specification with regard to pacing. Broad topics are further disaggregated into sub-topics per week. The timing and placement of specific content segments as well as assessment tasks are prescribed. There is a level of rigidity that is apparent in the CAPS as the Annual Teaching Plans (Doc 2.1, p 25) are not presented as proposed or suggested programmes of work.

With regard to the level of pacing, the extensive breadth that was signalled under section 6.5.1 earlier has implications for pacing. In the opinion of the evaluation team, the pacing is deemed to be high and not realisable. The implication of this rapid pacing is that there is likely to be superficial coverage of topics and possible omission of certain topics. Evidence from external moderators and senior markers on the evaluation team is that learners do not attempt certain topics in the examination. The reason for this may be

<sup>26</sup> **High:** Very clear and explicit stipulation pacing is made very explicit through clearly stipulating what topics are to be covered in what time frame over the course of the grade;

**Moderate:** There is moderate/some degree of specification of pacing, providing broad parameters as to what should be covered over the course of the grade;

**Low:** Pacing is left open to the discretion of the teacher and little or no indication is given of the rate at which content should be covered over the course of the grade beyond a specification of content per phase.

<sup>27</sup> **Fast:** The pace expected is too fast for learners at this level of development;

**Moderate:** The pace is moderate and is appropriate for learners at this level of development;

**Slow:** The pace is too slow for learners at this level of development.

attributable to the time available to teach all topics.

It should be noted that the CAPS reflects increased breadth (see 6.5.1 above), which has translated into more rapid pacing.

## 6.8 CURRICULUM SEQUENCING AND PROGRESSION

### 6.8.1 Specification of sequence

The sequencing of a curriculum is the order in which topics are to be taught. In Table 46 (see below), the degree of specification of the sequencing for each of the curricula is indicated using the descriptors high, moderate or low<sup>28</sup>. Justification has been given to support the chosen level of specification.

	NCS	CAPS
<b>Level of specification (high/moderate/low)</b>	Low	High
<b>Rationale/justification</b>	See explanation below	See explanation below

The NCS is based on four Learning Outcomes that are to be covered over three grades across different topics. As such, the specification of the sequencing of the content topics is relatively loose, since the emphasis is on the learner demonstrating competence with regard to achieving the Learning Outcome instead of mastering content. Thus, topics and their sequence are less specified.

In the CAPS, however, the level of specification of sequencing of content is high. Guidelines and instructions to the teacher as to the order of the topics are explicit (Doc 2.1, p 21). This introduces a level of rigidity and limits the freedom of the teacher to select certain topics ahead of other topics in the prescribed sequence.

An anomaly in the CAPS sequence of topics in the Grade 11 curriculum exists. The team is of the view that the topic sequence should be Topic 1 (*Economic basic concepts & population and labour force*), Topic 4 (*Basic economic problem, business cycles and public sector economic structure*), Topic 2 (*Circular flow and quantitative elements: Economic goods and services*), Topic 3 (*Economic systems mixed economy*) as this sequence makes better sense with regard to the concepts that the learner is expected to be exposed to as they afford a logical flow of these economic topics.

<sup>28</sup> **High:** Highly specified sequence – the order in which topics are to be taught is clearly specified and prescribed within and across grades;  
**Moderate:** Moderately specified sequence – there is a general suggested order in which topics are expected to be taught within and across grades, but allowance is made for some discretion on the part of the teacher;  
**Low:** Topics are presented to be taught in no particular order within and across grades, and sequence is at the discretion of the teacher.

## 6.8.2 Indication of progression

Progression is evident when the content and skills in a course increase in cognitive demand/complexity/difficulty within a given grade or level, from one level to the next. The curricula were therefore evaluated to ascertain whether they are appropriately structured to allow for this development.

Table 47 (see below) describes whether there is any indication of progression within and between grades in the FET Phase using the descriptors strong, moderate, weak or none<sup>29</sup>. Justification is provided for the chosen classification.

		NCS	CAPS
Within grades	Level of indication (strong/moderate/weak / none)	Strong	Strong
	Rationale justification	See explanation below	See explanation below
Across grades	Level of indication (strong/moderate/weak / none)	Strong	Strong
	Rational /justification	See explanation below	See explanation below

Progression within each grade appears to be strong in both curricula. There is progression from introductory topics to more advanced topics; for example, in the NCS, the movement from basic economic concepts to more complex concepts is evident (Doc 1.3, p 23). Nonetheless, movements and links between topics in the NCS are not made explicit.

Progression within the grade is also evident in the CAPS. For example, in Grade 10 there is progression from basic economic concepts to the basic economic problem to the circular flow and quantitative elements and business cycles (Doc 2.1, pp 14 -15, p 35).

Progression across the grades is strong in the NCS. An example of this is the topic *Market and price formation*. Here, a distinct movement in complexity is seen from description to analysis of relationships between markets, to examination of dynamics of different markets using cost and revenue curves (Doc 1.3, p 25).

Similarly, progression across grades was also deemed strong in the CAPS. An example of this is the topic *Circular flow*. Grade 10 (Doc 1.2, p 15) entails basic explanations, Grade 11 (Doc1.2, p 25) moves to quantitative elements (production, consumption and calculation of aggregates), and Grade 12 (Doc1.2, p 33) includes the derivation and application of the multiplier, injections and leakages.

<sup>29</sup> **Strong:** Strong indication of progression - there is clear movement from one type of content/concept/skill to another, or the progression is clear in terms of increasing complexity/difficulty from one level to the next;  
**Moderate:** Moderate indication of progression – there is some indication of a flow through the different content/concept/skill, or some increase in the complexity or difficulty at which topics are addressed at different levels;  
**Weak:** Weak indication of progression – there is very little indication of progression in terms of a shift between content/concept/skill from one level to the next, or in increasing complexity/difficulty across levels.  
**None:** No indication of progression – there is no flow in the shift between the content/concept/skill or indicated change in complexity/difficulty from one level to the next.

## 6.9 SPECIFICATION OF PEDAGOGIC APPROACHES

The pedagogic approach of a curriculum is the way in which teaching and learning are intended to happen in the classroom. Often described in terms of 'teacher-centred' or 'learner-centred', a pedagogic approach can include other, more specific approaches such as problem-based learning, constructivist learning, direct instruction, etc.

Table 48 indicates whether or not the curriculum in question offers subject-specific guidance regarding the preferred pedagogic approach to be adopted (for example, a balanced approach, a problem-based approach, constructivist techniques, etc.) using the descriptors high, moderate, low and none<sup>30</sup>.

	<b>NCS</b>	<b>CAPS</b>
<b>Subject-specific pedagogic approach (description)</b>	None	None
<b>Level of indication (high/moderate/low/none)</b>	Low	Low

Economics, as a discipline and body of knowledge, has emerged out of the need to solve the economic problem, which is the allocation of scarce resources amongst multiple competing needs. This resulted in the emergence of various theories and models as to how this should happen. Research on economic education pedagogy identifies a problem-solving approach as the signature pedagogy of the discipline. The following comments are based on the assumption that the subject-specific teaching approach should be grounded in problem-solving approaches to teaching economics.

While the NCS makes general reference to the use of learner-centred approaches that are activity-based, it does not offer subject-specific guidance as to how this could be done. The CAPS makes reference to problem-solving in a fleeting way through dispersed comments across the documents. Details as to subject-specific pedagogy are absent in both curricula. Although there is relative silence on subject-specific methodology, the general commentary in the NCS refers to learner-centered and activity-based (Doc, 1.1, p 2). It can therefore be seen to have merit and be suitable to the level of learners in the FET Phase. Of significance is the fact that the CAPS makes no reference to learner-centredness.

The NCS views the teacher as a mediator of learning (Doc 1.1, p 5); however, there is no guidance for the teacher as to how to give effect to this role.

The CAPS, in its relative silence on pedagogy, does not suggest a specific role for the teacher. This may well be regarded as a strength, as it allows teachers to develop context-specific roles as they perform their work. The challenge, though, may arise in contexts where teachers of Economics may not have the necessary repertoire of pedagogic content knowledge to teach Economics.

<sup>30</sup> **High:** Detailed guidance is given in the curriculum regarding the preferred subject-specific pedagogic approach;  
**Moderate:** Some guidance is given in the curriculum regarding the preferred subject-specific pedagogic approach;  
**Low:** The preferred subject-specific pedagogic approach is mentioned in a few places but no details are provided;  
**None:** The curriculum provides no information or guidance regarding the subject-specific pedagogic approach.

Both the NCS (Doc 1.1, pp 4-5) and the CAPS (Doc 2.1, p 5) suggest general profiles of what the ideal learner should be; but both are silent as to how this learner will be created as the subject-specific methodology to manifest such a learner is not made explicit. Such an ideal learner, as envisaged in the CAPS, will identify and solve problems and make decisions using critical and creative thinking; work effectively as an individual and with others as members of a team; organise and manage themselves and their activities responsibly and effectively; collect, analyse, organise and critically evaluate information; communicate effectively using visual, symbolic and/or language skills in various modes; use science and technology effectively and critically showing responsibility towards the environment and the health of others; and demonstrate an understanding of the world as a set of related systems by recognising that problem-solving contexts do not exist in isolation.

## 6.10 ASSESSMENT GUIDANCE

Table 49 indicates the level of integration between Economics and other subjects in the curriculum, using the descriptors high, moderate or low<sup>31</sup>. Examples are provided to support the classification.

	<b>NCS</b>	<b>CAPS</b>
<b>Number of assessment tasks specified</b>	7	7
<b>Types of assessment specified</b>	Gr10 & 11: 1 project, 2 tests, 1 assignment, 1 research and presentation, two examinations. Gr 12: 1 project, 2 tests, 1 assignment, 1 research and presentation, three examinations.	Gr10 & 11: 1 project, 2 tests, 1 assignment, 1 case study, two examinations. Gr 12: 1 project, 2 tests, 1 assignment, 1 research and presentation, three examinations.
<b>Examples of dominant types of assessment specified</b>	Tests and examinations	Tests and examinations
<b>Specificity of assessment guidance (general/subject-specific/both)</b>	Both	Both
<b>Clarity of assessment guidance (high/moderate/low)</b>	Moderate	High

The NCS provides supporting documentation in the form of the SAG (Doc 1.3) and the Examination Guidelines (Doc 1.4). The types of assessment are specified. The weighting and distribution of assessment across the four topics is specified. The SAG provides detailed guidance on the compilation of assessment programmes for each grade. It distinguishes

<sup>31</sup> **High:** Frequent and explicit references are made to integration with other subjects in the curriculum;  
**Moderate:** In a few places reference is made to other subjects or connection to topics in other subjects is made;  
**Low:** The subject is very separate from other subjects in the curriculum and there is very little or no referencing of other subjects.

informal from formal assessment and further suggests the assessment tasks required. The assessment for Grades 10 and 11 is 100% internal. This is comprised of 25% continuous assessment tasks and 75% final examination. Guidance is offered as to the different forms of assessment that could comprise the continuous assessment programme (Doc 1.3, pp 8-9).

For Grade 12, the ratio of internal to external assessment is 25:75 (Doc 1.3, pp 12-13). Similarly, suggestions as to the composition of the internally generated assessment scores are provided (Doc 1.3, pp 12-13).

There is a higher degree of guidance offered by the CAPS than the NCS (Doc 2.1, pp 39 and 41). For Grades 10 and 11, all assessment is internal. This internal assessment comprises of a total of seven tasks, six of which must be completed during the school year (25%) and the final task, an examination, makes up 75% of the total assessment. The Annual Teaching Plans specify the formal assessments per term for each grade (see Doc 2.1, pp 13, 24, 32, 40, 41). These termly assessments are further elaborated into a Programme of Assessment for formal assessment, specifying mark distribution and formula for calculation of the final promotion scores (Doc 2.1, pp 40-41).

For Grade 12, the ratio of internal to external assessment is 25:75. The 25% internal assessment comprises of seven specified tasks. Both internal and external assessments are subject to moderation.

The evaluation team is of the view that both curricula are assessment-heavy in terms of their stipulations with regard to formal assessments. Informal assessments as well as the extensive breadth are likely to compound the time constraints that teachers experience.

## 6.11 CURRICULUM INTEGRATION

### 6.11.1 Integration between subjects

Table 50 provides data on integration between subjects in both curricula.

	NCS	CAPS
Level of integration (high/moderate/low)	Low	Low
<b>Example 1</b> The setting of economics within the field	(Doc 1.1 p 14) The methods within the field of Business Commerce and Management	(Doc 2.1, p 14) Accounting Business Studies Commercial Law Mathematics of finance

	<b>NCS</b>	<b>CAPS</b>
<b>Example 2</b> Relationship with other sciences and career opportunities	(Doc 1.2 p 23) History and career opportunities	Statistics Mathematics Information technology Law Politics Sociology Geography

With reference to the NCS (Doc 1.1, p 14), the level of integration is low. There is limited reference to the relationship between Economics and other subjects. However, there is partial reference to integration in Grade 10 (Doc 1.2, p 23) where the location of Economics in the broader field of Commerce is indicated. However, there are no specific topic connections made between other subjects and Economics.

With reference to the CAPS (Doc 2.1, p 14) the level of integration is also low. As with the NCS, there is reference to Economics as it relates to the field of Accounting, Business Studies, Commercial Law and Mathematics of finance, but no reference to how specific content topics relate to other content topics in other subjects. The CAPS makes casual reference to relationships with other sciences such as Statistics, Mathematics, Information Technology, Law, Politics, Sociology and Geography. There are no explicit indications of integration with other subjects.

### 6.11.2 Integration with the everyday world and knowledge of learners

Table 51 indicates the level of integration between the formal subject knowledge in the curriculum and the everyday (general) knowledge of learners at this stage of their development and in this context using the descriptors high, moderate and low<sup>32</sup>. Examples are provided to justify the selection.

	<b>NCS</b>	<b>CAPS</b>
<b>Level of integration (High / moderate / Low)</b>	Moderate	Low
<b>Example 1</b>	Grade 10, 11, 12 (Doc 1.1 p 28). Citizenship ID documents and tax returns	(Doc 2.1 p 31). Grade 11 Economic issues of the day: engage in citizenship and life skills essentials
<b>Example 2</b>	Grade 10 Labour issues (Doc 1.1 p 28)	(Doc 2.1 p 22) Grade 10 Economics of the day: Participate in subject related competitions and other practical activities.

<sup>32</sup> **High:** Learners' everyday world and knowledge, the world of work and communities, are constantly referenced and form part of the knowledge specified in the curriculum;  
**Moderate:** Learners' everyday world and knowledge, the world of work and of learners' communities, are referenced in a few places in the curriculum;  
**Low:** The curriculum emphasises subject-specific knowledge and there are no or almost no references to the everyday knowledge of learners and their communities or the world of work.

With reference to the NCS (Doc 1.1, p 28) and the LPG (Doc 1.2, p 29), the relationship between subject knowledge and everyday knowledge is moderate. Learners' everyday world and knowledge, and the world of work and of learners' communities are referenced in a few places in the curriculum. For example, '*Engage in citizenship and life skills essentials (e.g. completing forms such as the application for ID documents, and passports, and filling in tax returns)*'. In the NCS, there is an explicit relationship and connection between learners' everyday knowledge and experience and the knowledge that forms part of the curriculum.

With reference to the CAPS (Doc 2.1, p 31), the relationship between subject knowledge and everyday knowledge is low. Learners' everyday world and knowledge, and the world of work and of learners' communities are referenced only once in the curriculum. For example, '*Engage in citizenship and life skills essentials*' without any specific examples. In the CAPS, there is no explicit relationship and connection between learners' everyday knowledge and experience and the knowledge that forms part of the curriculum.

## **6.12 CURRICULUM OVERVIEW**

### **6.12.1 Curriculum coherence**

The content topics of the NCS are retained in their entirety in the CAPS. However, a further eight topics have been added to make up the CAPS.

Reflection and scrutiny of the NCS and the CAPS with regard to content topics, the curriculum objectives, and sequencing and progression reveal that both curricula reflect a high degree of coherence that derives from the nature of the discipline. There is also substantive coherence within and across grades in both curricula.

### **6.12.2 Implications for the South African context**

A compelling feature of the South African school context is the diversity that exists across various school contexts. South African schools are divided in terms of quintile rankings, with fee paying schools and non-fee paying schools existing in the same school districts. Affluent schools are better resourced and able to provide enriched learning spaces for learners compared to lesser-resourced schools. Diversity also exists in terms of how schools perform, again with high and low performing schools existing in close proximity to one another. There are also disparities in terms of teacher competence, experience and capability. While the curriculum alludes to fulfilling the expectations and aspirations laid out in the country's constitution, there is concern as to the extent to which these expectations are, in fact, realisable.

Given the above scenario, the extensive breadth and pacing expectations make this Economics curriculum relatively inappropriate in the South African context.



Furthermore, the intended curriculum for Economics suggests the employment of learner support materials (magazines, newspapers, statistical data, internet); many of which are not present in all South African classrooms. It is clear that affluent schools with access to the complete range of resources that the curriculum suggests will be able to offer learners a fuller and richer experience as the Economics curriculum envisages than lesser-resourced schools can.

The rather prescriptive assessment protocol for each grade, in terms of what and when assessment should take place, is likely to create challenges for application 'to the letter' in the various contexts described above. Furthermore, such high level of prescription is likely to stifle teacher creativity as it relates to the use of alternative methods of assessment. The over-specification, especially with regard to the structure of the Grade 12 external examination (right down to the level of what questions could be asked in each section of the examination), makes this section of the Economics curriculum highly inappropriate (see Doc 2.1, pp 45-46).

The CAPS's somewhat narrow focus on listing Economics topics for coverage, without making explicit integration possibilities with other disciplines and with everyday knowledge, makes it a relatively inappropriate curriculum since it could result in the subject being taught in a rather narrow, insular, theoretical way.

### **6.12.3 Assumptions regarding teacher expertise**

The implementation of the Economics curriculum assumes the presence of a suitably qualified teacher with a post-matric qualification in Economics. It also assumes the presence of a teacher who has discipline-specific pedagogic knowledge. If teacher's content and pedagogic knowledge is weak, this may have implications for pacing, given the issues of breadth and depth signalled earlier.

## **6.13 CONCLUDING REMARKS**

The comparison between the Curriculum and Assessment Policy (CAPS) for FET Phase (Grades 10 – 12) and the National Curriculum Statement (NCS) reveal the following:

The central design feature of the CAPS is syllabus-type (content-based). This marks a significant change from the NCS, which was distinctly outcomes-based. Of particular importance is that the curriculum aims/purpose/objectives have remained largely the same with very minor alterations to these statements of learning achievements. The curriculum topics contained in the NCS have been carried through in their entirety into the CAPS, with a 13.5% addition to the number of topics included in the CAPS. These additions have been only at Grade 10 and Grade 11 levels. In essence, then, the CAPS can be regarded as largely a repackaging of the NCS, cleansed/sanitised of all references to outcomes.

The breadth of the CAPS has increased by 13.5%. The breadth of the NCS was deemed too extensive, which created challenges for pacing in the instructional field. It follows then that the breadth of the CAPS will worsen the challenge of pacing.

The depth of both the curricula was a point of concern as both reflect a definite loading of content topics at the two lowest levels. Less than 20% of the curriculum content in both curricula was deemed high level, complex and conceptually challenging.

The overall design and structure of the CAPS has changed from outcomes-based to syllabus-type (content-based) design. As such, the CAPS reflects content topic lists per grade as opposed to the Learning Outcomes present and infused throughout the NCS. With regard to coherence from a disciplinary perspective, there is a high level of coherence that derives from the nature of the discipline. The key essential aspects of the discipline of Economics and its principles are what hold the topics together.

The CAPS has introduced a higher level of specification, particularly with regard to sequencing, pacing and progression, and time allocation. It is however weak on specification with regard to content topics. The NCS, on the other hand, uses Learning Outcomes to guide the level of specification of content topics in each grade. With regard to the level of integration across subjects, the NCS provides greater specification in this regard. The CAPS alludes to integration across the subjects in a general way, without specific examples of how particular topics in Economics are related to topics in other subjects. Both curricula are weak on providing guidance to users as to the links between economic knowledge and everyday knowledge.

The high level of specification, as indicated above, is likely to introduce a level of rigidity if the prescribed structured approach to organising and planning for teaching is to be realisable. This is likely to manifest in challenges at the level of delivery where contextual issues may determine the extent to which Annual Teaching Plans are realised.

Both curricula, apart from making casual general reference to teaching approaches, provide very scant guidance as to subject-specific pedagogies that may be applied in the teaching of different topics in the curriculum. A similar critique holds for how the curriculum views the role of the Economics teacher and the envisaged Economics the learner.

Both curricula provide a high level of specification for the assessment of the subject. The NCS provides supporting documentation that focuses specifically on specifying assessment guidelines. There is extensive guidance provided for the external examination that is prescribed for Grade 12.

Of concern, though, with the CAPS is that the level of specification with regard to what and when to assess may have implications for teacher creativity as it relates to alternative forms of assessment and timing of assessments. Of even greater concern is the level of specification of the sections and sub-sections (command verbs and mark loading) in the final Grade 12 external examination. In the opinion of the evaluation team, this level of specification is unsuitable for a policy document as it renders a fixity and rigidity that may

have litigious consequences should there be any deviation from the prescriptive structure.

## 6.14 RECOMMENDATIONS

The following recommendations are made for strengthening the Economics curriculum. These recommendations emanate from the findings of this research project.

- Reduction in the breadth of the curriculum. Here the recommendation is the removal of certain topics, particularly in the Grade 10 curriculum, for example the *History of economics and history of money and banking* deals with concepts and issues that have limited relevance for contemporary money and banking developments. These selections about the history of money and banking are essentially western appropriations and have little or no non-western history elements.
- Develop a support document that demonstrates specific integration possibilities between Economics and other subjects. This should also include integration possibilities between Economics knowledge and everyday knowledge.
- Increase the amount of high level content as the current distribution reflects a skewed loading in favour of low level content. Every content topic in the curriculum lends itself to deeper levels of complexity; but the specificity of depth is at low levels. The recommendation, though, is that this deepening should happen in the Grade 12 curriculum.
- Rearrange the sequencing of topics in the Grade 11 curriculum in the order Topic 1, 4, 2 and 3. This makes better sense than the current arrangement.
- Reduce the level of specification with regard to Assessment, in particular the specification at Grade 12 (examination).
- Reduce the number of formal assessment tasks. As mentioned above, the evaluation team is of the view that there are too many formal assessments across all grades (see Table 45). If informal assessments are also factored into the curriculum, then it has the effect of compressing an extensive breadth and multiple assessments into a limited school calendar.
- Reduce the emphasis on formal tests and examinations to allow learners opportunities to demonstrate competence in forms that not only require written productions.
- Refine topic listing to include command verbs that signal the scope and depth of proposed content in the curriculum document.
- Review subject-specific objectives to give a more discipline focus.
- Include detailed subject-specific pedagogies that are appropriate for the teaching of Economics such as games, simulations, case studies, problem-solving and research.
- Several errors were identified in the curriculum document (see Section 6.5.4 for details). These need to be corrected.

## 7 ECONOMICS: EXIT-LEVEL OUTCOMES FOR THE FET PHASE

In determining the exit-level outcomes for the FET Phase, the content topics and skills were treated separately. The teaching plans given on pages 13 to 34 of the CAPS document were used in determining these outcomes. Table 52 (see below) contains the content topics that are covered in the final Grade 12 examination.

<b>Topics</b>	<b>Broad details of content</b>
Quantitative elements	Derive, define and apply quantitative elements in the circular flow
	Identify and explain current economic phenomena
Economic issues of the day	Identify and explain current economic phenomena
Circular flow- open economy	Present the circular flow diagram to illustrate the flows of variables, leakages and injections in an open economy
The multiplier	Present the circular flow model as a macro economic model, analysing national account aggregates and apply the multiplier effect in an open economy
Protectionism and free trade	Discuss and evaluate protectionism and free trade in terms of South African trade policies and protocols
Business cycles - analysis and forecasting	Explain and analyse business cycles and how they are used in forecasting
Perfect markets	Examination of the dynamics of perfect markets
Imperfect markets	Examination of the dynamics of imperfect market structures (monopolies; oligopolies; monopolistic competition)
Market failures	Explanation of the reasons for and consequences of market failures, reflecting on cost-benefit analysis
Role of the public sector	Evaluation of the role of the public sector in the economy with special reference to its socio-economic responsibility in the South African context (including the Laffer curve)
Public sector failure	Evaluation of the reasons for public sector failure
SA economic growth, development – international benchmarking	Comparison of the South African growth and development policies in terms of international benchmarks; highlighting the North/South divide and evaluate the approaches used in South Africa
Economic growth and development- policies	Explain the appropriateness of South Africa's economic and growth development strategies
SA economic growth, development – industrial development policies	Discussion of South Africa's regional industrial development policies and their suitability in terms of international best practice
Economic and social indicators	Analysis of the South African economic and social performance indicators and their uses benchmarking against International indicators
SA's economic importance in Africa	Discussion of the economic importance of South Africa in African continent
Economic growth – foreign exchange market	Examine the foreign exchange market, exchange rates and balance of payments
Inflation	Analysis and investigation of inflation and the policies used to combat it
Tourism	Debating the economic importance of tourism to South Africa and suggesting policies to promote it
Environmental sustainability	Analysis of environmental sustainability, investigating recent international agreements in this regard

Table 53 (see below) summarises the skills that are covered in the suggested classroom activities outlined in the Grade 12 CAPS Teaching Plans, clustered under the broad skill areas.

Table 53: Skills in Recommended Classroom Activities for Grade 12	
Topics	Broad details of content
Graphical skills	Draw, analyse and interpret diagrams Construct graphs Interpret tables and graphs Read maps
Mathematical Skills	Calculate Apply formulae Apply coefficients
Data interpretation skills	Interpretation of information Evaluation of information Identify assumptions
Problem Solving skills	Apply appropriate strategies to solve problems related to multi-step operations Apply complex procedures and show understanding of concepts when interpreting or analysing data
Economic Reasoning skills	Predict and forecast Estimate Differentiate Apply and use background knowledge as a basis and Engage in abstract reasoning Make critical judgements Interpret details, relationships, patterns and results Synthesise and Evaluate Argue logically, i.e. cause and effect (recognising an argument, identify reasons, identify conclusions) Discriminate between fact and opinion
Language skills	Reading and comprehension Communicate effectively (debate, oral presentation) Engage the discourse of economics
Research Skills	Access data sources Evaluate data sources Conduct basic research Investigate
Citizenship skills	Engage in ethical issues Social justice dispositions (access, redress, human values, sustainability)

**Content and skills gaps identified:** In order to make a judgement as to the gaps in the CAPS curriculum for Economics, the evaluation team drew on their professional experience as (former) teachers of Economics, subject advisors and university academics. The team is of the view that the following key content areas need strengthening in the CAPS:

- Firstly, the content topic *Broad social goals of economics* are important elements that need emphasis in the school Economics curriculum for South Africa. The social goals that relate to Economics are economic freedom, economic efficiency, economic equity, economic security, economic stability and economic growth. The evaluation found that, although some of these issues are integrated into various topics across the phase, they remain implicit. The suggestion, then, is that these key

issues are foregrounded and made more overt and explicit to learners as they engage with the economics curriculum in each grade.

- Secondly, the team is of the view that the issue of 'the predictable response of people to incentives' a key issue that underlines neoclassical economic theory (on which the CAPS is based) is not sufficiently emphasised. This is important as it is the assumption from which neoclassical economics proceeds and the principle that guides economic decision-making.
- Thirdly, the assumption that 'voluntary exchange occurs only when participating parties expect to gain' is embedded in content topics but is not sufficiently explicit as a key economic principle. This can be strengthened and signalled more strongly in the curriculum document.
- Fourthly, the team notes that the topic *Interest rates* is a crucial topic in Economics and as such requires greater depth. Real and nominal interest rates, risk and term differentials on loans and investments could be included to strengthen this topic as it is a phenomenon that is not well understood by society. It was deemed that the current exit-level content is not adequate for a Grade 12 Economics learner.
- Fifthly, there does not appear to be sufficient emphasis in the CAPS on the critique of government policies. There are public (social) policies that, by their very nature, cost more than the benefits they generate. Issues of who enjoys such benefits and who bears the costs should be addressed as an important element that needs foregrounding, especially as it relates to the goal of developing a critical citizenry.

**Appropriateness in terms of content area emphasis:** The current distribution as prescribed in the CAPS is as follows:

Topic	Percentage emphasis
Microeconomics	25
Macroeconomics	25
Economic Pursuits	25
Contemporary Economic Issues	25

In analysing the distribution of the broad areas, the evaluation team concluded that the *Contemporary Economic Issues*, as a main topic area, essentially deals with Macro-economic issues. Similarly the main topic area *Economic Pursuits* addresses issues as it relates to *Development Economics* and typically addresses Macro-economic phenomena. The evaluation team was, therefore, of the view that the topic distribution and emphasis was in order.

**Appropriateness of emphasis in terms of skills/competencies:** The evaluation team is of the view that the CAPS curriculum offers a wide range of generic as well as subject-specific skills. These are spread across the Phase with higher level of demand at Grade 11 and 12 level. The team notes, though, that many of these skills remain implicit in the cur-

riculum document. It would certainly strengthen the curriculum if the very specific skills associated with particular content are signalled explicitly. This will be particularly helpful for teachers who may not have the ability to infer or deduce from the content alone what the associated skills are. The evaluation team has derived a comprehensive list of skills that will be acquired by learners as they engage with the CAPS curriculum (see Annexure 2).

**Appropriateness of emphasis in terms of cognitive skills:** As was established in Part 1 of this study, the CAPS content emphasis is 34% at Level 1, 30% at Level 2, 18% at Level 3 and 18% at Level 4. Just under a fifth (18%) of the curriculum content is deemed conceptually challenging, requiring complex understanding, while approximately two-thirds (64%) is pitched at the two lowest levels. The evaluation team is of the view that, in order to signal an improving standard, a higher percentage should be accorded to content that demands high level cognitive demand (between 20-25%). It is understood that this will achieve two important objectives. Firstly, it will provide examiners with greater scope of content that is subject to high level assessment; and secondly, it will distinguish high achievers.

## 8 REFERENCES

---

- Bantjies, J. & Driver, A. 2013. *Enjoy Business Teachers Guide, Grade 12*. Johannesburg: Heinemann Publishers.
- Bernstein, B. (Ed.)1975. *Class, Codes and Control, Volume 3, Sources of Consensus and Disaffection in Education*. London: Routledge and Kegan, Paul.
- Bernstein, B. (Ed.) 1990. *Class, Codes and Control, Volume 4, The Structuring of Pedagogic Discourse*. London: Routledge.
- Bernstein, B. 1996. *Pedagogy, Symbolic Control and Identity: theory, research, critique*. London: Taylor and Francis.
- Bruner, J.S. 1995. On learning mathematics. *Mathematics Teacher*, 88(4); 330–335.
- Republic of South Africa, Department of Basic Education.2012. *National Policy Pertaining to the Programme and Promotion requirements of the National Curriculum Statement Grades R-12*. Pretoria: Government Printers.
- Donnelly, K. 1999. *An international comparative analysis across education systems: Benchmarking the Victorian CSF*. IARTV Seminar Series, No 83, May. Melbourne: IARTV.
- Donnelly, K. 2002. *A review of New Zealand's school curriculum*. Wellington: Education Forum.
- Donnelly, K. 2005. *Benchmarking Australian primary school curricula*. [Online]. Available from [http://www.dest.gov.au/sectors/school\\_education/publications\\_resources/profiles/benchmarking\\_curricula.htm](http://www.dest.gov.au/sectors/school_education/publications_resources/profiles/benchmarking_curricula.htm) [Accessed: 16th July, 2007].
- Donnelly, K. 2007. Australia's adoption of outcomes based education: A critique. *Issues in Educational Research*,17(2.):183-205. Melbourne: Education Strategies
- Schmidt, W.H., Wang, H.C. & McKnight, C.M. 2005. Curriculum coherence: An examination of U.S. mathematics and science content standards from an international perspective. *Journal of Curriculum Studies*, 37; 525–559.
- Schwartz, M.S., Sadler, P.M., Sonnert, G. & Tai, R.H. 2008. Depth Versus Breadth: How Content Coverage in High School Science Courses Relates to Later Success in College Science Coursework. *Science Education*, 93(5); 798-826.
- Umalusi. 2004. *Investigation into the standard of the Senior Certificate examination. A Report on Research Conducted by Umalusi*. Pretoria: Umalusi Council of Quality Assurance in General and Further Education and Training.
- Umalusi. 2006a. *Apples and Oranges: A comparison of school and college subjects*. Pretoria: Umalusi Council of Quality Assurance in General and Further Education and Training.



Umalusi.2006b. *Making educational judgements: Reflections on judging standards of intended and examined curricula*. Pretoria: Umalusi Council of Quality Assurance in General and Further Education and Training.

Umalusi. 2007. *Cognitive challenge: A report on Umalusi's research on judging standards of intended and examined curricula*. Pretoria: Umalusi Council of Quality Assurance in General and Further Education and Training.

Umalusi. 2008. *Learning from Africa-Science: Umalusi's research comparing syllabuses and examinations in South Africa with those in Ghana, Kenya and Zambia*. Pretoria: Umalusi Council of Quality Assurance in General and Further Education and Training.

Umalusi. 2010a. *Evaluating the South African National Senior Certificate in relation to selected international qualifications: A self-referencing exercise to determine the standing of the NSC*. Pretoria: Umalusi Council of Quality Assurance in General and Further Education and Training.

Umalusi. 2010b. *Comparing the learning bases: An evaluation of Foundation Phase curricula in South Africa, Canada (British Columbia), Singapore and Kenya*. Pretoria: Umalusi Council of Quality Assurance in General and Further Education and Training.

# ANNEXURE 1: ACCOUNTING SKILLS COVERAGE

Table 55 (see below) indicates the content topics and sub-topics covered per grade in each curricula for Accounting.

Topic/sub-topic	Define	Explain	Prepare	Record / Apply	Analyse	Interpret	Evaluate	Solve new / unfamiliar
Accounting concepts and principles	Y	Y						
Concepts of sole proprietorships	Y	Y						
Concepts of partnerships	Y	Y						
Concepts of clubs	Y	Y						
Concepts of companies - separate legal entity, limited liability	Y	Y						
Concepts of close corporations	Y	Y						
Basic bookkeeping		Y	Y	Y				
Unique accounts: partnership		Y	Y	Y				
Unique accounts: club		Y	Y	Y				
Unique accounts: company		Y	Y	Y				
Unique accounts: close corporation		Y	Y	Y				
Accounting equations for all forms of business enterprise				Y	Y			
Bank reconciliations – preparation			Y	Y				
Bank reconciliations - analysis and interpretation					Y			Y
Reconciliation of a debtors/creditors list to a control account			Y	Y	Y			
Age-analysis – preparation			Y	Y				
Age-analysis – interpretation					Y	Y	Y	Y
Creditors reconciliations to creditors' statement - preparation			Y	Y				
Creditors reconciliations to creditors' statement - analysis and interpretation					Y	Y		Y
Year-end adjustments				Y				
Closing transfers, final accounts and trial balances			Y	Y				
Financial statements - income statement and balance sheet: sole trader			Y	Y				
Financial statements - income statement and balance sheet: partnership			Y	Y				
Financial statements - income statement and balance sheet: club			Y	Y				
Statements of receipts and payments: club			Y					
Financial statements - income statement and balance sheet: company			Y	Y				

Topic/sub-topic	Define	Explain	Prepare	Record / Apply	Analyse	Interpret	Evaluate	Solve new / unfamiliar
Financial statements -income statement and balance sheet: close corporation			Y	Y				
Differences in financial statements of companies and close corporations							Y	
Analysis and interpretation of financial statements: sole trader					Y	Y	Y	Y
Analysis and interpretation of financial statements: club					Y	Y	Y	Y
Analysis and interpretation of financial statements: partnership					Y	Y	Y	Y
Analysis and interpretation of financial statements: company					Y	Y	Y	Y
Analysis and interpretation of financial statements: close corporation					Y	Y	Y	Y
Cash flow statements - preparation and interpretation			Y	Y	Y	Y	Y	Y
Analysis of published financial statements and audit reports					Y	Y	Y	
Salaries and wages journals and ledgers		Y	Y	Y			Y	Y
VAT concepts	Y	Y						
VAT calculations				Y				
VAT recording			Y	Y			Y	Y
Nature of Managerial Accounting and Financial Accounting	Y	Y						
Cost concepts	Y	Y					Y	
Recording of cost accounts			Y	Y				
Cost statement - preparation and interpretation: production			Y	Y	Y	Y		Y
Short form income statement and notes - preparation and interpretation: manufacturing			Y	Y	Y	Y		Y
Calculation of unit costs, break-event point, variable and fixed costs				Y	Y	Y	Y	Y
Budget concepts	Y	Y						
Prepare cash budget of sole trader			Y	Y				
Analysis and interpretation cash budget: sole trader					Y	Y		Y
Analysis and interpretation cash budget: company					Y	Y		Y
Preparation of projected income statement: sole trader			Y	Y				

<b>Table 55: Skills coverage for Accounting (continued)</b>								
Analysis and interpretation of projected income statement: sole trader					Y	Y		Y
Analysis and interpretation of projected Income statement: company					Y	Y		Y
Indigenous bookkeeping systems	Y	Y						
Depreciation			Y	Y				
Asset disposal			Y	Y				
Interpretation and reporting on fixed assets					Y	Y	Y	Y
Concepts of inventory systems - perpetual	Y	Y						
Concepts of inventory systems - periodic	Y	Y						
Periodic inventory system - preparation			Y	Y				
Inventory validation - FIFO and weighted average	Y	Y		Y				Y
Inventory validation - specific identification	Y	Y		Y				Y
Code of ethics and governance	Y	Y					Y	Y
Professional bodies	Y	Y					Y	Y
Internal control and internal audit processes	Y	Y					Y	Y
<b>TOTALS</b>	<b>18</b>	<b>24</b>	<b>27</b>	<b>32</b>	<b>20</b>	<b>17</b>	<b>17</b>	<b>24</b>

## ANNEXURE 2: ECONOMICS SKILLS COVERAGE

Tables 55 (see below) indicates the content topics and sub-topics covered per grade in each curricula for Economics. The Table also provides an assessment of the degree of cognitive complexity (depth) at which each topic is dealt with in the NCS and the CAPS using specified codes<sup>33</sup>. Where a topic or sub-topic is not covered at all in a curriculum, the relevant blocks are shaded.

Topic (content / skill)	Degree of complexity					
	NCS			CAPS		
	Grade 10	Grade 11	Grade 12	Grade 10	Grade 11	Grade 12
Basic concepts in economics	1			1		
Basic economic problem		1			1	
Circular flow-Economic goods and services in relation to GDP		3			3	
Economic goods and services –GVA, GNE, GNI					4	
Circular flow-participants and markets, flows	4			4		
Circular flow- open economy			2			2
Multiplier			4			4
Quantitative elements	2	2	2	2	2	2
Economic systems		2			2	
Protectionism and free trade			3			4
Business cycles-reasons, effects	1			2		
Business cycles- analysis and forecasting			3			4
Price elasticity of demand		4			4	
Relationships between markets		2			2	
Uses of Gini coefficient and Lorenz curve					4	
Demand, supply and Price formation	4			4		
Effects of cost and revenue		4			4	
Functions of markets	1			1		
Perfect markets			4			4
Imperfect markets			4			4
Market failures			3			3
Production possibility curve	4			4		
Public sector intervention – methods	3			3		
Public sector role			2			2

<sup>33</sup> 1 = Introductory level content; superficial; mainly definitions and descriptions

2 = Definitions and descriptions plus some detail provided

3 = Detailed indications of concepts/topics; requires understanding of relationships between concepts

4 = Highly detailed indication of topic; topic required to be dealt with in a conceptually challenging way; requires complex understanding of relationships between concepts

**Table 56: Skills coverage and complexity for Economics (continued)**

Topic (content / skill)	Degree of complexity					
	NCS			CAPS		
	Grade 10	Grade 11	Grade 12	Grade 10	Grade 11	Grade 12
Public sector – reasons for failure			3			3
Composition of the SA economy	2			2		
Early economic development	1			1		
Government and regulation of markets				1		
Evolution of markets				1		
Industrial development				1		
Evolution of economic institutions				1		
Economic structure of SA		1			1	
SA economic growth, development – history	1			1		
Economic growth, development and globalisation	1			1		
SA economic growth, development – international benchmarking			2			2
Economic growth and development- policies			1			2
SA economic growth, development –industrial development policies			1			1
Economic and social indicators			3			3
SA's economic importance in Africa			1			1
Wealth creation, distribution/redistribution		3			3	
Economic development-IKS	1			1		
Economic growth – foreign exchange market			3			4
Money and banking – history	1			1		
Money and banking – composition of money		1			1	
Banking in SA		2			2	
Population and labour force	3			3		
Labour market	3			3		
Environmental deterioration		1			1	
Economic development- characteristics of DCs		1			1	
Economic redress	1			1		
Economic issues of the day	1	1	1	1	1	1
Factors of production		1			1	
Accessibility of marginalised groups		2			2	
Unemployment	2			2		

<b>Table 56: Skills coverage and complexity for Economics (continued)</b>						
<b>Topic (content / skill)</b>	<b>Degree of complexity</b>					
	<b>NCS</b>			<b>CAPS</b>		
	<b>Grade 10</b>	<b>Grade 11</b>	<b>Grade 12</b>	<b>Grade 10</b>	<b>Grade 11</b>	<b>Grade 12</b>
Labour relations	2			2		
Labour Relations – economic redress & NEDLAC				3		
Globalisation		2			2	
Inflation			2			3
Tourism and redress			2			2
Tourism and IKS			2			2
Environmental sustainability			2			3
Poverty		3			3	
Quantitative elements of economics-GDP & GNI				4		
<b>Total topics at 1</b>	<b>10</b>	<b>7</b>	<b>4</b>	<b>13</b>	<b>7</b>	<b>3</b>
<b>Total topics at 2</b>	<b>4</b>	<b>6</b>	<b>8</b>	<b>5</b>	<b>7</b>	<b>8</b>
<b>Total topics at 3</b>	<b>3</b>	<b>2</b>	<b>6</b>	<b>4</b>	<b>2</b>	<b>6</b>
<b>Total topics at 4</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>TOTAL OVERALL DEPTH SCORE</b>	<b>1,95</b>	<b>1,94</b>	<b>2,38</b>	<b>2,10</b>	<b>1,96</b>	<b>2,15</b>





37 General Van Ryneveld Street, Persequor Technopark, Pretoria  
Telephone: +27 12 349 1510 • Fax: +27 12 349 1511  
E-mail: [info@umalusi.org.za](mailto:info@umalusi.org.za) • Web: [www.umalusi.org.za](http://www.umalusi.org.za)



Council for Quality Assurance in  
General and Further Education and Training