



## Education and Sport Development

Department of Education and Sport Development  
Departement van Onderwys en Sportontwikkeling  
Lefapha la Thuto le Tihabololo ya Metshameko  
**NORTH WEST PROVINCE**

Inset Building,  
Dr Albert Luthuli Drive, Mmabatho,  
Private Bag X2044, Mmabatho 2735  
Tel.: (018) 384-1715 / 388-0800  
Fax: (018) 384-1041  
e-mail: bnothnagel@nwpg.gov.za  
e-mail: pietersee@nwpg.gov.za

### CHIEF DIRECTORATE: EXAMINATIONS AND ASSESSMENT

Enq:	OD Gaborone	018 384 5808 / 083 675 2029	Fax	086 2632755	OGaborone@nwpg.gov.za	Date: 29/11/2017
------	-------------	-----------------------------	-----	-------------	-----------------------	------------------

#### EXAMINATIONS AND ASSESSMENT INSTRUCTION 34 OF 2017

**TO:**

- DISTRICT DIRECTORS**
- DISTRICT ASSESSMENT MANAGERS**
- DISTRICT CES PROFESSIONAL SUPPORT**
- SUB DISTRICT MANAGERS**
- SUB DISTRICT FET CURRICULUM COORDINATORS**
- CIRCUIT MANAGERS**
- LABOUR**
- FET PRINCIPALS & TEACHERS**

**FROM:** **MR BJ NOTHNAGEL**  
**ACTING CHIEF DIRECTOR: EXAMINATIONS AND ASSESSMENT**

**SUBJECT: CIRCULARS:**

- 1. S11 of 2017**
- 2. S12 of 2017**
- 3. S13 of 2017**

Your serious attention is drawn to the information regarding the above listed Circulars from the National Department of Basic Education.

It would be incumbent upon all official involved in offering Gr 10, 11 and 12 subjects to ensure that this information reaches learners.

**1. Circular S11 of 2017 – Splitting of Business Studies into two papers.**

Business Studies will be split into 2 papers, examination in this subject will no longer be offered as one paper.

Implementation Year	Grade	Decision
2018	10	Examination: Paper 1 and Paper 2
2019	11	Examination: Paper 1 and Paper 2
2020	12	Examination: Paper 1 and Paper 2

**2. Circular S12 of 2017 – Splitting of Accounting into two papers.**

Accounting will be split into 2 papers, examination in this subject will no longer be offered as one paper.

Implementation Year	Grade	Decision
2018	10	Examination: Paper 1 and Paper 2
2019	11	Examination: Paper 1 and Paper 2
2020	12	Examination: Paper 1 and Paper 2

### 3. Circular S13 of 2017 – Combination of Accounting and Mathematics/Mathematical Literacy

The Minister has repealed or cancelled the decision that was taken to restrict combination of Accounting and Mathematics only.

This means that Accounting can be taken with Mathematical Literacy as well.

Implementation Year	Grade	Decision
From 2018 onwards	10	Accounting to be taken with EITHER Mathematics OR with Mathematical Literacy.

Kindly find attached Circulars that further elaborate on these matters.



**B J Nothnagel**

**Acting Chief Director: Examinations and Assessment**



## basic education

Department:  
Basic Education  
REPUBLIC OF SOUTH AFRICA

Private Bag X895, Pretoria, 0001, Sol Plaatje House, 222 Struben Street, Pretoria, 0002, South Africa  
Tel.: (012) 357 3000, Fax: (012) 323 0601, [www.education.gov.za](http://www.education.gov.za)

Enquiries: Mr MP Masango  
Tel: 012 357-4071  
Email : [Masango.p@dbe.gov.za](mailto:Masango.p@dbe.gov.za)

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

### **CIRCULAR S11 OF 2017: THE SPLITTING OF THE BUSINESS STUDIES EXAMINATION QUESTION PAPER FROM ONE PAPER INTO TWO PAPERS FOR GRADES 10-12**

1. The Curriculum and Assessment Policy S for Business Studies stipulates that the examination for the subject should consist of ONE 3 hour paper of 300 marks.
2. The current Business Studies question paper contains nine (9) choice questions. **Section B** contains five questions and learners must choose three questions while **Section C** consists of four questions and learners must choose two.
3. The Council of Education Ministers has approved the splitting of the current Business Studies paper into two papers.
4. The new structure is as follows:

Paper	Content	Duration	Total Marks
Paper 1	Business Environments and Business Operations	2 hours	150
Paper 2	Business Ventures and Business Roles.	2 hours	150

5. The new paper structure will incrementally be implemented as follows:
  - i. 2018: Grade 10
  - ii. 2019: Grade 11; and
  - iii. 2020: Grade 12.
6. The new paper structure is attached as **Annexure A**.
7. You are kindly requested to bring the content of this **Circular** to the attention of all provincial and district officials, principals and teachers of both public and independent schools writing the National Senior Certificate, and all relevant stakeholders.



MR/HM MWELI  
DIRECTOR-GENERAL  
DATE: 22/11/2017



**FORMAT OF EACH PAPER**

SECTION	PAPER 1	PAPER 2	MARKS per paper	TIME per paper	COGNITIVE LEVELS
<b>A</b>	<b>Compulsory (Covers BOTH topics) (15 x 2)</b> Different types of short questions using various assessment styles and covering the two topics in each paper, e. g. multiple choice, match columns, choose the correct word, complete statements, etc.		<b>30</b>	<b>20 min</b>	<b>Mostly Level 1</b> (Remembering/recall ) and <b>Level 2</b> (Understanding)
<b>B</b>	<b>Choose any TWO questions (40 x 2) THREE questions will be set.</b>  <b>One question per main topic. The third question will cover both main topics equally.</b>  Applicable action verbs in this section are, for example, explain, discuss, motivate, compare, evaluate, distinguish, critically evaluate, justify, suggest, recommend, etc. Case studies (scenarios) or source-based questions should be included. Answers should be in point form, full sentences or paragraph style as per requirement of each question.		<b>80</b>	<b>70 min</b>	<b>Levels 1 - 6</b> (Remembering/recall , understanding, applying, analysing, evaluating & creating)
<b>C</b>	<b>Choose ONE question. (40 x 1) TWO questions will be set, one per main topic.</b> Longer, essay type questions of lower, middle and higher cognitive and difficulty levels to assess insight and interpretation of theoretical knowledge in addition to content.		<b>40</b>	<b>30 min</b>	<b>Mostly Levels 3 - 6</b> (Applying, Analysing, Evaluating and Creating)
<b>TOTAL per paper</b>			<b>150</b>	<b>120 min</b>	





## basic education

Department:  
Basic Education  
REPUBLIC OF SOUTH AFRICA

Private Bag X895, Pretoria, 0001, Sol Plaatje House, 222 Struben Street, Pretoria, 0002, South Africa  
Tel.: (012) 357 3000, Fax: (012) 323 0601, [www.education.gov.za](http://www.education.gov.za)

Enquiries: Mr MP Masango  
Tel: 012 357-4071  
Email : [Masango.p@dbe.gov.za](mailto:Masango.p@dbe.gov.za)

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

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

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

6. Implementation dates as follows:

- i. 2018: Grade 10;
- ii. 2019: Grade 11; and
- iii. 2020: Grade 12.

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

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



**DR G WHITTLE**  
**ACTING DIRECTOR-GENERAL**

DATE: 02/11/17





**basic education**

Department:  
Basic Education  
REPUBLIC OF SOUTH AFRICA

### FORMULA SHEET GRADE 10

$\frac{\text{Gross Profit}}{\text{Sales}} \times \frac{100}{1}$	$\frac{\text{Gross Profit}}{\text{Cost of sales}} \times \frac{100}{1}$	$\frac{\text{Net profit}}{\text{Sales}} \times \frac{100}{1}$
$\frac{\text{Operating expenses}}{\text{Sales}} \times \frac{100}{1}$	$\frac{\text{Operating profit}}{\text{Sales}} \times \frac{100}{1}$	
Current assets : Current liabilities	(Current assets – inventories) : Current liabilities	
$\frac{\text{Net profit}}{\text{Owners' equity}} \times \frac{100}{1}$	Total assets : Total liabilities	



basic education

Department:  
Basic Education  
REPUBLIC OF SOUTH AFRICA

### FORMULA SHEET GRADE 11

$\frac{\text{Gross Profit}}{\text{Sales}} \times \frac{100}{1}$	$\frac{\text{Gross Profit}}{\text{Cost of sales}} \times \frac{100}{1}$	$\frac{\text{Net profit}}{\text{Sales}} \times \frac{100}{1}$
$\frac{\text{Operating expenses}}{\text{Sales}} \times \frac{100}{1}$	$\frac{\text{Operating profit}}{\text{Sales}} \times \frac{100}{1}$	
$\frac{\text{Total earnings by partner}}{\text{Partners' average equity}} \times \frac{100}{1}$	$\frac{\text{Net profit}}{\text{Average owners' equity}} \times \frac{100}{1}$	
Current assets : Current liabilities	(Current assets – inventories) : Current liabilities	
$\frac{\text{Average debtors}}{\text{Credit sales}} \times \frac{365 \text{ or } 12}{1}$	$\frac{\text{Average creditors}}{\text{Credit purchases}} \times \frac{365 \text{ or } 12}{1}$	
$\frac{\text{Average inventories}}{\text{Cost of sales}} \times \frac{365 \text{ or } 12}{1}$	$\frac{\text{Cost of sales}}{\text{Average inventories}}$	
Non-current liabilities : Owners' equity	Total assets : Total liabilities	



basic education

Department:  
Basic Education  
REPUBLIC OF SOUTH AFRICA

### FORMULA SHEET GRADE 12

$\frac{\text{Gross Profit}}{\text{Sales}} \times \frac{100}{1}$	$\frac{\text{Gross Profit}}{\text{Cost of sales}} \times \frac{100}{1}$	$\frac{\text{Net profit}}{\text{Sales}} \times \frac{100}{1}$
$\frac{\text{Operating expenses}}{\text{Sales}} \times \frac{100}{1}$	$\frac{\text{Operating profit}}{\text{Sales}} \times \frac{100}{1}$	
$\frac{\text{Net profit after tax}}{\text{Average shareholders' equity}} \times \frac{100}{1}$	$\frac{\text{Net profit before tax} + \text{interest expense}}{\text{Average capital employed}} \times \frac{100}{1}$	
Current assets : Current liabilities	(Current assets – inventories) : Current liabilities	
$\frac{\text{Average debtors}}{\text{Credit sales}} \times \frac{365\text{or }12}{1}$	$\frac{\text{Average creditors}}{\text{Credit purchases}} \times \frac{365\text{or }12}{1}$	$\frac{\text{Cost of sales}}{\text{Average inventories}}$
$\frac{\text{Average inventories}}{\text{Cost of sales}} \times \frac{365\text{or }12}{1}$	$\frac{\text{Closing inventories}}{\text{Cost of sales}} \times \frac{365\text{or }12}{1}$	Current assets – Current liabilities
Non-current liabilities: Shareholders' equity	Total assets : Total liabilities	$\frac{\text{Dividends per share}}{\text{Earnings per share}}$
$\frac{\text{Profit after tax}}{\text{No. shares in issue}}$	$\frac{\text{Ordinary share dividends}}{\text{No. shares in issue}}$	
$\frac{\text{Fixed Costs}}{\text{Selling price per unit} - \text{variable cost per unit}}$	$\frac{\text{Total ordinary shareholders' equity}}{\text{No. shares in issue}}$	

CIRCULAR S12 OF 2017 ANNEXURE A

Structure: Accounting Question Paper

Weighting of curriculum	Exam. papers	Topics
<p><b>Discipline 1:</b> <b>weighting 50%</b></p> <p><b>Recording, Reporting and Evaluation of Financial Information &amp; Corporate Governance</b></p>	<p><b>PAPER 1</b></p>	<ol style="list-style-type: none"> <li>1. Accounting concepts, GAAP &amp; IFRS</li> <li>2. Bookkeeping (including salaries &amp; wages) and trial balances</li> <li>3. Accounting equation</li> <li>4. Adjustments, final accounts and trial balances</li> <li>5. Financial statements (including notes e.g. fixed assets and inventory notes; and Independent Auditors' Report)</li> <li>6. Financial indicators for reporting purposes &amp; interpretation</li> <li>7. Corporate governance, ethics &amp; professional bodies</li> </ol>
<p><b>Discipline 2:</b> <b>weighting 50%</b></p> <p><b>Manufacturing, Forecasting and Internal Auditing &amp; Control</b></p>	<p><b>PAPER 2</b></p>	<ol style="list-style-type: none"> <li>1. Reconciliations (including debtors' age analysis)</li> <li>2. Value-added tax</li> <li>3. Inventory valuation</li> <li>4. Manufacturing &amp; Cost accounting</li> <li>5. Budgeting and Projected Income Statements</li> <li>6. Financial indicators for internal control purposes</li> <li>7. Internal control &amp; internal auditing (cash, fixed assets, inventories, debtors, creditors, income and expenses including salaries &amp; wages)</li> <li>8. Ethics</li> </ol>



## basic education

Department:  
Basic Education  
REPUBLIC OF SOUTH AFRICA

Private Bag X895, Pretoria, 0001, Sol Plaatje House, 222 Struben Street, Pretoria, 0002, South Africa  
Tel.: (012) 357 3000, Fax: (012) 323 0601, [www.education.gov.za](http://www.education.gov.za)

Ref no: C-3640-24/11/2017

Enquiries: Ms Florence Modipa

Tel: 012 357-4101

Email : [Modipa.f@dbe.gov.za](mailto:Modipa.f@dbe.gov.za)

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

### **CIRCULAR S13 OF 2017: REPEAL OF THE PROVISO RESTRICTING ACCOUNTING TO LEARNERS OFFERING MATHEMATICS ONLY**

1. In 2014, the Minister called for written submissions from stakeholder bodies and members of the public on the proposal to amend policy and regulation.
2. Among the proposals was the Proviso on the offering of Mathematics as a compulsory subject in combination with certain subjects (Economics, Physical Sciences, Life Sciences, Accounting, Business Studies and Geography).
3. The Minister **ONLY** approved the Proviso restricting Accounting to Mathematics and Physical Sciences. The Proviso was subsequently published through Government Notices 1160, 1161 and 1162 published in Government **Gazette 39435 of 20 November 2015**.
4. The Minister having observed the unintended consequences of this legislation, has **repealed** the **Proviso** restricting Accounting to learners offering Mathematics only, in accordance with the provisions of the Constitution and the National Education Policy Act, 1996 (NEPA) which give the Minister the power to rescind, revoke, amend or vary the rules, or regulations thereof.

5. The repeal of the proviso **will only be implemented in Grade 10 in 2018** as policy cannot be implemented retrospectively. Hence, from 2018 Grade 10 learners who opt for Accounting may combine this with either Mathematics or Mathematical Literacy.
6. You are kindly requested to bring the content of this **Circular** to the attention of all provincial and district officials, principals and teachers of both public and independent schools, and relevant stakeholders.



**MR/HM MWELI**  
**DIRECTOR-GENERAL**  
DATE: 24/11/2017



## basic education

Department:  
Basic Education  
**REPUBLIC OF SOUTH AFRICA**

Private Bag X895, Pretoria, 0001, Sol Plaatje House, 222 Struben Street, Pretoria, 0002, South Africa  
Tel.: (012) 357 3000, Fax: (012) 323 0601, [www.education.gov.za](http://www.education.gov.za)

Enquiries: Ms FN Modipa  
Tel : 012 357-4101  
Fax : 012 328 2128  
Email : [Modipa.f@dbe.gov.za](mailto:Modipa.f@dbe.gov.za)

TO: MECs FOR EDUCATION  
HEADS OF PROVINCIAL EDUCATION DEPARTMENTS  
HEADS OF PROVINCIAL CURRICULUM SECTIONS  
HEADS OF PROVINCIAL EXAMINATION SECTIONS  
ASSOCIATION OF PRIVATE PROVIDERS  
UNIVERSITIES SOUTH AFRICA  
SOUTH AFRICAN QUALIFICATIONS AUTHORITY  
INDEPENDENT EXAMINATIONS BOARD  
INDEPENDENT SCHOOLS' COUNCIL  
UMALUSI  
NATIONAL TEACHER ORGANISATIONS

### **CIRCULAR S1 OF 2016: CLARIFICATION ON IMPLEMENTATION DATES FOLLOWING CIRCULAR S15 of 2015**

1. **Circular S15 of 2015** was sent to Provincial Education Departments on 14 December 2015 regarding the promulgation and the implementation dates for Technology subjects and Sign language, change in the offering of subjects in Grades 10 and 11, offering of Mathematics with Accounting and Physical Sciences, and accommodation of Independent schools by means of provisos in the Regulations pertaining to the National Curriculum Statement Grades R-12.
2. This circular is a follow up to the above **Circular** and seeks to provide clarity on the amendments as listed in Circular S15 of 2015 and the implementation date.
  - 2.1 **Special dispensation for FET learners regarding a change in the offering of subjects in Grades 10-11**
    - 2.1.1 A learner may change a maximum of two subjects in Grade 10, provided this is done by the end of the second term, subject to the approval of the Principal of the school where the learner is registered. Such change must be done before 30 June of the Grade 10 year.
    - 2.1.2 A learner may change two subjects in Grade 11, provided this is done before 31 March, subject to the approval of the Principal of the school where the learner is registered.
    - 2.1.3 In exceptional cases a learner may change one additional subject in Grade 11, provided this is done before 15 December of the Grade 11-year.

**CIRCULAR S1 OF 2016: CLARIFICATION ON IMPLEMENTATION DATES FOLLOWING  
CIRCULAR S15 OF 2015**

2.1.4 The amendment referred to in paragraph 2.1.3 applies to Grade 11; hence this change can be implemented in 2016. The status quo will apply in terms of paragraph 2.1.1 and 2.1.2.

**2.2 The offering of Mathematics as a compulsory subject with either Accounting and Physical Sciences as one of the major subject**

2.2.1 Learners offering Physical Sciences and Accounting as one or more of their optional subjects selected from Group B in the policy document, *National Policy Pertaining to the Programme and Promotion Requirements of the National Curriculum Statement Grades R – 12*; must offer Mathematics as a compulsory subject selected from Group A in the said policy document.

2.2.2 Given the fact that Circular S15 of 2015 was issued at a stage when school plans for the 2016 year were already finalized, the implementation dates have been deferred as follows:

- 2017 in Grade 10;
- 2018 in Grade 11; and
- 2019 in Grade 12.

2.2.3 Schools that have already implemented this change with effect from 2016 should not alter their subject combinations. The extension is granted to accommodate schools that were not able to implement the change in 2016.

**2.3 Accommodation of independent schools by means of provisos in the Regulations Pertaining to the National Curriculum Statement Grades R-12 as identified by the NAISA**

2.3.1 Independent schools must comply with the minimum outcomes and standards regarding the programme requirements of the subjects listed in sub-regulation (5)(1)(bA), namely the overview of the relevant subject content, as contemplated in section 2 of the applicable Curriculum and Assessment Policy Statement, provided they have comparable content sequencing principles in place as listed in sections 2 and 3 of the said policy document.

2.3.2 Should an independent school's performance not meet the required performance targets as stipulated by the relevant authority, such a school must comply with all subject requirements as stipulated in sections 2 and 3 of the Curriculum and Assessment Policy Statements.

2.3.3 These provisos are applicable with effect from 2016.

3. This Circular S1 of 2016 should be read in conjunction with the following policy documents:

- *National Policy Pertaining to the Programme and Promotion Requirements of the National Curriculum Statement Grades R-12*;
- *Regulations Pertaining to the National Curriculum Statement Grades R-12*;
- *National Policy Pertaining to the Conduct, Administration and Management of the National Senior Certificate examination*;
- *Regulations Pertaining to the Conduct, Administration and Management of the National Senior Certificate examination*;
- *Curriculum and Assessment Policy Statements (CAPS)*; and



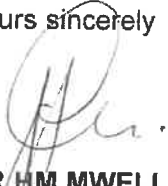
**CIRCULAR S1 OF 2016: CLARIFICATION ON IMPLEMENTATION DATES FOLOWING  
CIRCULAR S15 of 2015**

- Circular S15 of 2015.

The above National policy documents and Regulations are available on the Department website: [www.education.gov.za](http://www.education.gov.za) under Documents Library-Policies.

Circular S15 of 2015 is attached for easy reference. You are kindly requested to bring the contents of this **Circular** to the attention of all provincial and district officials, principals and teachers of both public and independent schools.

Yours sincerely



**MR HM MWELI**

**DIRECTOR-GENERAL**

**DATE: 03/03/2016**