

Scheme of Work 2020-2021

Subject: Accounting

Year Group: 12 Accounting
Specification: AQA Accounting (Year 1)

Lesson No week (5 lessons)	Topic & Objectives	Big Question – What will students learn?	Key Activities & Specialist Terminology (Do Now Task / Starter/Tasks/Plenary)	Planned Assessment	Homework or flipped learning resources DODDLE resources	Lit Num SMSC Codes
31	Budgeting	The nature and purposes of budgeting	Methods of budgeting: Incremental and zero-based budgeting Features, benefits and limitations of the different methods of budgeting Preparation of budgeted financial statements	In class assessment activities based on topic	A range of topic exercises from AS AQA for Accounting Textbook	So4, so6, C2, C3, C5, Sp2, Sp5, Sp6, Sp9
32	Budgetary control	Use of budgeting in planning and control	Introduction to variances: Favourable and adverse variances Management by exception	BA assessment cycle using exam style questions	A range of topic exercises from AS AQA for Accounting Textbook	So4, so6, C2, C3, C5, Sp2, Sp5, Sp6, Sp9
33	Marginal costing	Business decision making using marginal costing	Characteristics of direct and indirect costs Classifying costs by nature: Fixed, stepped, semi-variable, variable Contribution Marginal cost and marginal costing profit statements	In class assessment activities based on topic	A range of topic exercises from AS AQA for Accounting Textbook	So4, so6, C2, C3, C5, Sp2, Sp5, Sp6, Sp9
34	Break-even	Use of break-even in business decision making	Calculation of break-even using: <ul style="list-style-type: none"> • Formula • Graphical method Uses of break-even analysis	BA assessment cycle using exam style questions	A range of topic exercises from AS AQA for Accounting Textbook	So4, so6, C2, C3, C5, Sp2, Sp5, Sp6, Sp9

			<ul style="list-style-type: none"> • Before starting a business • Making changes within a business <p>Limitations of break-even analysis</p>			
35-36	Decision making situations	Using marginal costing in decision making situations	<ul style="list-style-type: none"> • Make or buy decisions • Acceptance of additional work • Price setting • Optimum use of scarce resources • Closing of a potentially loss-making line or production department • Using marginal costing to make target profits 		A range of topic exercises from AS AQA for Accounting Textbook	So4, so6, C2, C3, C5, Sp2, Sp5, Sp6, Sp9
37	Revision of red topics	Past papers	<ul style="list-style-type: none"> • Use of past papers to identify red topic areas 	BA assessment cycle using exam style questions	A range of topic exercises from AS AQA for Accounting Textbook	So4, so6, C2, C3, C5, Sp2, Sp5, Sp6, Sp9