

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
Week 1	<p>An introduction to the role of the accountant in business.</p> <p>Types of business organisation.</p>	<p>ownership models.</p> <p>The role of the accountant includes overseeing the work of bookkeepers and ledger clerks.</p> <p>The associated benefits and risks and the impact on business reporting.</p> <p>Types of business organisations including different business</p>	<p>The responsibilities of the accountant within business. The difference between financial accounting and management accounting and the purpose of each.</p> <p>The role of the accountant in developing and overseeing accounting information systems to provide reliable and relevant information for both financial and management purposes.</p> <p>Business organisations are: sole traders, partnerships, private (Ltd) and public limited liability companies (plc).</p> <p>Sources of finance for different forms of business organisation and the risks related to those.</p> <p>Sources of finance are: owner’s capital, partners’ capital, bank overdraft, bank loan, mortgage, ordinary shares, debentures.</p>	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
Week 2- 4	Apply the double entry model	The double entry system including the recording of transactions from	Source documents are: • purchase invoices • sales invoices • credit notes • cheque counterfoils • till rolls • cash receipts • paying-in	BA assessment cycle using exam style questions	A range of topic exercises from AS AQA for Accounting Textbook	So4, so6, C2, C3, C5, Sp2,

		source documents in books of prime entry and ledger accounts; transferring accounts to income statements, balancing accounts.	slip counterfoils • bank statements (for standing orders, direct debits, credit transfers, dishonoured cheques, debit card transactions, direct transfers). Books of prime entry are: • purchases journal • sales journal • sales returns journal • purchases returns journal • general journal • three column cash book.			Sp5, Sp6, Sp9
5-6	Introduction to the books of prime entry and divisions of the ledgers	The double entry system including the recording of transactions from source documents in books of prime entry and ledger accounts; transferring accounts to income statements, balancing accounts.	Books of prime entry are: • purchases journal • sales journal • sales returns journal • purchases returns journal • general journal • three column cash book. Ledger accounts may be subdivided into: • receivables ledger • payables ledger • general ledger accounts.	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
7	Introduction to the books of prime entry and divisions of the ledgers	Focus on preparation of the 3 Column cash book	Uses of the 3 Column cash book as a book of prime entry Layout Discounts allowed and received Balancing	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
8	Verification of double entry records	To verify the accuracy of double entry records	Verification of the double entry records. The trial balance and bank reconciliation statements The benefits and limitations of verification techniques.	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

9	Verification of double entry records	To verify the accuracy of double entry records	Verification of the double entry records. Control accounts The benefits and limitations of verification techniques		A range of topic exercises from AS AQA for Accounting Textbook	So4, so6, C2, C3, C5, Sp2, Sp5, Sp6, Sp9
10	Introduction to financial statements	Preparation of income statements and statements of financial position from trial balance	Prepare income statements (trading and profit and loss accounts) and statements of financial position (balance sheets) working from trial balances and additional information. Prepare statements of financial position (balance sheets) with subheadings.	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
11	Double entry bookkeeping and financial statements	Transferring ledger accounts to the income statement and statement of financial position	The preparation of sales, purchases, inventory, expenses and capital accounts and transferring these to the income statement and statement of financial position	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
12	Errors in the double entry records.	Identification of errors in the double entry records	Errors revealed by trial balance could include: • addition • partial omission • transposition • unequal posting. Errors not revealed by trial balance could include: • commission • complete reversal • compensating • omission • original entry • principle. Relevant errors (revealed and not revealed) from the lists above will apply to control accounts and bank reconciliations.	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
13	How to correct errors in double entry records.	Correcting errors includes the use of the general journal and suspense account.	How to correct errors in double entry records. Use of the general journal and suspense account. The effect of errors on profit calculations and statements of financial position.	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

14-15	Control accounts	Use of control accounts as master accounts to verify the double entry records.	Preparation of sales, purchases ledger control accounts Preparation of reconciliation statements Benefits and limitations of control accounts as an aid to management	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
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