

Subject: Yr 13 Accounting

Year Group: YR 13 Accounting
Specification: AQA A-Level

Lesson No week	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
1	Financial statements and introduction to ethics	Review the structure of financial statements for sole traders and limited companies Ethical principles applied to the production of financial statements	Review the differences between the financial statements of sole traders and limited companies Ethical principles <ul style="list-style-type: none"> • Integrity • Objectivity • Professional competence and due care • Confidentiality • Professional behaviour 	In class assessment activities based on topic	A range of topic exercises from A2 AQA for Accounting Textbook	So4, so6, C2, C3, C5, Sp2, Sp5, Sp6, Sp9
2	Incomplete records	Why some businesses do not keep full accounting records Creating financial statements from incomplete records	Information available to the accountant Information that may not be available to the accountant Calculating missing purchases, sales and expenses figures using control accounts	Fortnightly assessment cycle	A range of topic exercises from A2 AQA for Accounting Textbook	So4, so6, C2, C3, C5, Sp2, Sp5, Sp6, Sp9
3	Incomplete records	Creating financial statements from incomplete records	Using financial ratios i.e. mark-up, margin, rate of inventory turnover ETC to create financial statements	In class assessment activities based on topic	A range of topic exercises from A2 AQA for Accounting Textbook	So4, so6, C2, C3, C5, Sp2, Sp5, Sp6, Sp9
4	Incomplete records	Creating financial statements from incomplete records	Assessing the reasonableness of financial figures Calculating missing inventory and cash Benefits and limitations of not keeping complete financial records	Fortnightly assessment cycle	A range of topic exercises from A2 AQA for Accounting Textbook	So4, so6, C2, C3, C5, Sp2, Sp5, Sp6, Sp9

5	Computer accounting	How computerized accounting packages can support the recording of financial transactions and preparation of financial statements	<p>Managements reporting from computerised accounting packages</p> <ul style="list-style-type: none"> • Aged trade receivable and payable reports • Trial balance • Inventory system • VAT returns <p>Computerised ledger system</p> <ul style="list-style-type: none"> • Sales ledger • Purchase ledger • Cash book • General ledger 	Fortnightly assessment cycle	A range of topic exercises from A2 AQA for Accounting Textbook	So4, so6, C2, C3, C5, Sp2, Sp5, Sp6, Sp9
6	Partnership financial statements	Preparation of financial statements of partnerships	<p>Features of partnership businesses and the partnership act 1890</p> <p>Accounting requirements of partnership businesses</p> <p>Financial statements of partnership businesses income statements, profit and loss appropriation accounts, current accounts and capital accounts and statements of financial position</p>	In class assessment activities based on topic	A range of topic exercises from A2 AQA for Accounting Textbook	So4, so6, C2, C3, C5, Sp2, Sp5, Sp6, Sp9
7-9	Changes in partnerships	Preparation of financial statements of partnerships when there are changes in structure	<p>Admission of a new partner</p> <p>Retirement of an old partner</p> <p>Partnership changes when there are split years</p> <p>Treatment of goodwill, revaluation of assets</p>	Fortnightly assessment cycle	A range of topic exercises from A2 AQA for Accounting Textbook	So4, so6, C2, C3, C5, Sp2, Sp5, Sp6, Sp9
10	Accounting for limited companies	Preparation of financial statements of limited companies for publication	<p>Format of published accounts in compliance with IAS1</p> <p>Accounting policies used in the preparation of published accounts</p>	In class assessment activities based on topic	A range of topic exercises from A2 AQA for Accounting Textbook	So4, so6, C2, C3, C5, Sp2, Sp5, Sp6, Sp9

			<p>Uses of published accounts by different stakeholders</p> <p>Content of the annual report</p> <p>IAS 1 in detail</p> <p>Compliance with the accounting concepts</p> <p>Preparation of the financial statements of limited companies:</p> <ul style="list-style-type: none"> • Income statements • Statements of changes in equity • Statements of financial position 			
11	Accounting for limited companies	Detailed notes to the financial statements	<p>Preparation of schedule of non-current assets</p> <p>Benefits and limitations of published financial statements</p>	Fortnightly assessment cycle	A range of topic exercises from A2 AQA for Accounting Textbook	So4, so6, C2, C3, C5, Sp2, Sp5, Sp6, Sp9
12	Accounting for limited companies	Accounting for the issue of shares	<p>Rights and bonus issues of shares</p> <p>Similarities and differences in rights and bonus issues of shares</p> <p>Preparation of financial statements to reflect rights and bonus issues of shares</p>	In class assessment activities based on topic	A range of topic exercises from A2 AQA for Accounting Textbook	So4, so6, C2, C3, C5, Sp2, Sp5, Sp6, Sp9
13	Statements of cash flow	Nature and purpose of statements of cash flow	<p>Format and layout of statements of cash flow</p> <p>Impact on the acquisition and disposal of non-current assets on statements of cash flows</p> <p>Revaluation of non-current assets</p> <p>Interpreting statements of cash flow</p>	Fortnightly assessment cycle	A range of topic exercises from A2 AQA for Accounting Textbook	So4, so6, C2, C3, C5, Sp2, Sp5, Sp6, Sp9
14	Interpretation of accounting information	Use of ratios to interpret accounting information	<p>Recap financial ratios:</p> <ul style="list-style-type: none"> • Profitability • Liquidity • Efficiency • Capital structure • Profit vs liquidity 	In class assessment activities based on topic	A range of topic exercises from A2 AQA for Accounting Textbook	So4, so6, C2, C3, C5, Sp2, Sp5, Sp6, Sp9
15	Interpretation of accounting information	Use of ratios to interpret accounting information	<p>Investment ratios:</p> <ul style="list-style-type: none"> • Dividend yield • Earnings per share 	Fortnightly assessment cycle	A range of topic exercises from A2 AQA for Accounting Textbook	So4, so6, C2, C3, C5, Sp2,

			<ul style="list-style-type: none">• Dividend cover• Price earnings• Interest cover Stakeholders of published accounts Limitations of ratio			Sp5, Sp6, Sp9
--	--	--	---	--	--	------------------