

Year: 10

Subject: Accounting



Term	Week	Focus	Summary	Learning Outcomes	Learning skills
Term 1.1	1	Unit 1: The accounting environment Types of business organization	Textbook pages 4-10 Types of business organisation Introduction and overview to business entities, including public and private sector organisations, sole traders and partnerships.	Students will be able to describe the characteristics of sole traders, partnerships, private sector organisations and public sector organisations. They will be able to explain the relationship between stakeholders and a business.	Students will practice questions to improve automaticity and improve their speed and accuracy.
	2	Use of Technology in accounting	Textbook pages 11-19 Students can show how technology can be applied and (a) the benefits (b) security implications and (c) protection of data.	Students will be able to explain the benefits of using technology in the accounting environment - they will examine accounting software and spreadsheets. They will be able to explain the issues regarding data security, data loss, access and confidentiality.	Analysing business data, and use what is most relevant in the given statement.
	3	Professional Ethics and Introduction to accounting concepts	Textbook pages 20-27 Students will be able to understand the significance of consistency, prudence, accruals, materiality, money measurement and business entity.	Students will be able to describe the principles of professional ethics. They will be able to apply the principles of professional ethics of accounting roles and functions.	Analysing business data, and use what is most relevant in the given statement.
	4	Review of above topics	Textbook pages 4-35 Students will review all content covered and be assessed.	Review week and mini assessment	Hardworking on forming a judgement on the performance of the given business based on their profitability and liquidity. Students will practice questions to improve automaticity and improve their speed and accuracy.



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	5	Unit 2: Introduction to bookkeeping Introduction to Business documentation	Textbook pages 28-35 Business documents form the evidence on which transactions take place. Students will be introduced to the various business documents that are used.	Students will be able to explain and prepare business documents used to record accounting transactions.	Analysing business data, and use what is most relevant in the given statement.
	6	Books of original entry	Textbook page 36-59 Students will be introduced to the Ledgers, the classification of accounts as well as purchase invoices and cash and credit revenue.	Students will be able to explain the purpose of the books of original entry.	Students will work through accounting questions that require complex and multi-step problem solving skills. They will break down a task into small manageable parts. Students will practice questions to improve automaticity and improve their speed and accuracy.
Term 1.2	1	Books of original entry	Textbook page 36-59 Students will be able to consolidate their knowledge of business documents and demonstrate they have understood the topic by completing books of original entry	Students will be able to explain the purpose of the books of original entry and complete them for transactions that occur. Transactions to include Purchase returns, sales returns, cash discounts given). Students will be able to write up journal entries.	Students will work through accounting questions that require complex and multi-step problem solving skills. They will break down a task into small manageable parts. Students will practice questions to improve automaticity and improve their speed and accuracy.
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	3	Ledger Accounting and double entry bookkeeping	Textbook pages 60-85 Students will be introduced to the nominal, receivables and payables ledgers	Students will be able to explain the purpose of the nominal ledger, the receivables leger, the payables ledger. They will also be able to record transactions in ledger accounts using the double entry principle.	Students will work through accounting questions that require complex and multi-step problem solving skills. They will break down a task into small manageable parts. Students will practice questions to improve automaticity and improve their speed and accuracy.
	4	Ledger Accounting and double entry bookkeeping	Textbook pages 60-85 Students will be introduced to the nominal, receivables and payables ledgers	Students will be able to explain the purpose of the nominal ledger, the receivables leger, the payables ledger. They will also be able to record transactions in ledger accounts using the double entry principle.	Students will work through accounting questions that require complex and multi-step problem solving skills. They will break down a task into small manageable parts.
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