

Year: 10

**Subject: Accounting** 



Term	Week	Focus	Summary	Learning Outcomes	Learning skills
Term 2.1	1	Unit 2 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.
	2	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.
	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.
	4	Depreciation	Textbook pages 86-99  Students will learn about depreciation and how it is accounted for in the financial statements of a company.	Students will be able to explain what depreciation is and the causes for it. Students will learn two ways of calculating depreciation (the straight-line method and the reducing balance method). Students will also learn how depreciation is recorded and the double entries used. Students will also learn the double entry for the disposal of a non-current asset.	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.
	5	Depreciation	Textbook pages 86-99  Students will learn about depreciation and how it is	Students will be able to explain what depreciation is and the causes for it. Students will learn two ways of calculating depreciation (the straight-line method and the reducing balance method). Students will also learn how	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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			accounted for in the financial statements of a company.	depreciation is recorded and the double entries used. Students will also learn the double entry for the disposal of a non-current asset.	Students will practice questions to improve automaticity and improve their speed and accuracy.
	6	Depreciation	Textbook pages 86-99  Students will learn about depreciation and how it is accounted for in the financial statements of a company.	Students will be able to explain what depreciation is and the causes for it. Students will learn two ways of calculating depreciation (the straight-line method and the reducing balance method). Students will also learn how depreciation is recorded and the double entries used. Students will also learn the double entry for the disposal of a non-current asset.	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 2.2	1	Unit 3: Introduction to Control Processes	Textbook pages 100-107  Students will learn about how to compile a trial balance and its purpose.	Students will be able to prepare and agree a trial balance and understand the limitations of the trial balance (the errors that are not revealed).	Students will practice questions to improve automaticity and improve their speed and accuracy.
	2	Introduction to Control Processes	Textbook pages 100-107  Students will learn about how to compile a trial balance and its purpose.	Students will be able to prepare and agree a trial balance and understand the limitations of the trial balance.	Students will practice questions to improve automaticity and improve their speed and accuracy.
	3	Correction of Errors	Textbook pages 108-120  Students will be able to locate and correct errors and prepare a suspense account	Students will be able to prepare and agree a trial balance and understand the limitations of the trial balance. Students will learn about the steps to take when the trial balance does not balance – open a suspense account.	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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Correction of Errors	Textbook pages 108-120  Students will be able to locate and correct errors and prepare a suspense account	Students will be able to prepare and agree a trial balance and understand the limitations of the trial balance. Students will learn about the steps to take when the trial balance does not balance – open a suspense account.	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
Review of topics: Depreciation, Trial Balance and Correction of Errors	Textbook pages 86-120  Students will review all content covered and be assessed.	Review week and mini assessment	improve automaticity and improve their speed and accuracy.  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.