

Term	Week	Focus	Summary	Learning Outcomes	Learning skills
<b>Term 1.1</b>	1	1. Role and purpose of accounting 2. Double-Entry System 1	<ul style="list-style-type: none"> <li>• What is accounting</li> <li>• Different types of accounting-financial and management</li> <li>• The needs and users of financial accounting.               <ul style="list-style-type: none"> <li>• Understand Debit and Credit</li> <li>• Six types of transactions</li> <li>• Understand what is meant by “Double-Entry Bookkeeping”</li> <li>• Calculate “Double-Entry Bookkeeping” of different accounts</li> </ul> </li> </ul>	Student should be able to define, explain the purpose of accounting and understand the double-entry bookkeeping.	Conceptual understanding: Students will develop a solid understanding of the double-entry system. They will understand the basic principles behind recording transactions. Recording transactions: Students will learn how to correctly record transactions using the double-entry system.
	2	2. Double-Entry System 1      3. Double-Entry System 2	<ul style="list-style-type: none"> <li>• Understand Debit and Credit</li> <li>• Six types of transactions</li> <li>• Understand what is meant by “Double-Entry Bookkeeping”</li> <li>• Calculate “Double-Entry Bookkeeping” of different accounts</li> <li>• Recording transactions the use prime entry -               <ul style="list-style-type: none"> <li>• Purchase daybook</li> <li>• Purchase return book</li> </ul> </li> <li>• Understand and how to calculate revenue day book and revenue returns book</li> </ul>	Student should be able to define, understand and the purpose of the double-entry bookkeeping systems one and two. Double-entry bookkeeping system is to ensure that a company's accounts remain balanced and can be used to depict an accurate picture of the company's current financial position.	Conceptual understanding: Students will develop a solid understanding of the double-entry system. They will understand the basic principles behind recording transactions. Recording transactions: Students will learn how to correctly record transactions using the double-entry system.
	3	5. Capital expenditure and revenue expenditure	<ul style="list-style-type: none"> <li>• What is capital expenditure</li> <li>• What is revenue expenditure</li> <li>• Classifying capital expenditure and revenue expenditure</li> <li>• Impact of error in classifications of expenditure</li> </ul>	Student should be able to define, explain and evaluate capital expenditure and revenue expenditure.	Differentiating between capital expenditure and revenue expenditure: Students will learn to distinguish between capital expenditure and revenue expenditure based on the nature and purpose of the expenditure.

			<ul style="list-style-type: none"> <li>What is Capital income and Revenue income</li> </ul>		They will understand that capital expenditure relates to long-term investments in assets that provide benefits over multiple accounting periods, while revenue expenditure represents expenses incurred in the day-to-day operations of a business.
	4	6. Non- current asset depreciation	<ul style="list-style-type: none"> <li>Explain the causes of depreciation</li> <li>Explain the reasons for charging depreciation</li> <li>Calculate the depreciation charge using straight line, reducing balance and revaluation methods</li> <li>Prepare ledger accounts for non-current assets and provisions for depreciation</li> </ul>	Student should be able to define, explain and evaluate three different types of non-current asset depreciation. Also why depreciations are charged and how to prepare ledger accounts for non-current assets and provisions for depreciation.	Understanding depreciation: Students will develop a clear understanding of the concept of depreciation and its significance in accounting. Depreciation methods: Students will learn about different depreciation methods such as straight-line and reducing balance depreciation methods. Understand the principles and calculations behind each method and their implications for financial reporting and asset valuation.
	5	6. Non- current asset depreciation	<ul style="list-style-type: none"> <li>Explain the causes of depreciation</li> <li>Explain the reasons for charging depreciation</li> <li>Calculate the depreciation charge using straight line, reducing balance and revaluation methods</li> <li>Prepare ledger accounts for non-current assets and provisions for depreciation</li> </ul>	Student should be able to define, explain and evaluate three different types of non-current asset depreciation. Also why depreciations are charged and how to prepare ledger accounts for non-current assets and provisions for depreciation.	Understanding depreciation: Students will develop a clear understanding of the concept of depreciation and its significance in accounting. Depreciation methods: Students will learn about different depreciation methods such as straight-line and reducing balance depreciation methods. Understand the principles and

					calculations behind each method and their implications for financial reporting and asset valuation.
	6	Principles of Accounting Revision and TEST	Principles of Accounting Revision and TEST. Exam style question- CIMA and AAT questions	Revise and complete textbook activities	Critical thinking Problem-solving Time management
	7	Exam style questions	Past paper, 2020, 2021 and 2022	Complete required exam style questions	Critical thinking Problem-solving Time management Exam technique
<b>Term 1.2</b>	1	7. Trail Balance	<ul style="list-style-type: none"> <li>Understand the nature and purpose of a trial balance</li> <li>Prepare a trial balance from a set of ledger accounts balances</li> <li>Understand Suspense account</li> <li>Understand the limitation of a trial balance</li> </ul>	Student should be able to define, explain and calculate the trial balance.	Understanding the purpose of the trial balance. Balancing accounts: Students will gain skills in recording transactions and balancing accounts to ensure accurate account balances. Identifying errors: Students will develop the ability to identify errors in the general ledger by analysing the trial balance.
	2	8. Control Accounts	<ul style="list-style-type: none"> <li>Definition, advantages and limitation of control account</li> <li>Transfer of transactions to the control account.</li> <li>Trade receivables and payables control account</li> <li>Contra accounts (Set-offs)</li> <li>Balances on both sides</li> </ul>	Student should be able to define, explain and calculate control accounts.	Understanding the purpose of control accounts: Students will learn the role of control accounts in accounting systems. Detecting errors and discrepancies.

	3	8. Control Accounts	<ul style="list-style-type: none"> <li>• Definition, advantages and limitation of control account</li> <li>• Transfer of transactions to the control account.</li> <li>• Trade receivables and payables control account</li> <li>• Contra accounts (Set-offs)</li> <li>• Balances on both sides</li> </ul>	Student should be able to define, explain and calculate control accounts.	Understanding the purpose of control accounts: Students will learn the role of control accounts in accounting systems. Detecting errors and discrepancies.
	4	9. Correction of errors	<ul style="list-style-type: none"> <li>• Identify the errors that do not affect the trial balance</li> <li>• Identify and explain the nature of the additional errors effecting a trail balance</li> <li>• Prepare a journal entries to correct errors and prepare a suspense account</li> <li>• Prepare statements of revised profit</li> <li>• Correct errors in control account</li> </ul>	Student should be able to identify errors and make journal entries to correct the accounts.	Error identification: Students will develop skills in identifying errors in accounting records. They will learn to review financial statements, trial balances, and other relevant documents to spot inconsistencies, discrepancies, or inaccuracies. Analysis and investigation. Journal entries: Students will develop proficiency in making journal entries to correct errors.
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	6	Past exam papers	Complete exam style questions	Complete exam style questions	Critical thinking Problem-solving Time management Exam technique
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