

Term	Week	Focus	Summary	Learning Outcomes	Learning skills
<b>Term 1.1</b>	1	1. Financial statement of limited companies	2.1.1 Financial statements in accordance with International Accounting Standards (IAS) 1: <ul style="list-style-type: none"> <li>statement of comprehensive income</li> <li>statement of changes in equity</li> <li>statement of financial position.</li> </ul>	Student should be able to define, explain the purpose and construct financial statement of limited companies.	Understanding financial statement components: Students will develop skills in understanding the components of financial statements of limited companies. They will learn to identify and analyze the income statement and balance sheet. Financial reporting standards and regulations: Students will learn about the financial reporting standards and regulations applicable to limited companies.
	2	1. Financial statement of limited companies	2.1.1 Financial statements in accordance with International Accounting Standards (IAS) 1: <ul style="list-style-type: none"> <li>statement of comprehensive income</li> <li>statement of changes in equity</li> <li>statement of financial position.</li> </ul>	Student should be able to define, explain the purpose and construct financial statement of limited companies.	Understanding financial statement components: Students will develop skills in understanding the components of financial statements of limited companies. They will learn to identify and analyze the income statement and balance sheet. Financial reporting standards and regulations: Students will learn about the financial reporting standards and regulations applicable to limited companies
	3	2. Capital structure for limited companies	How the following reserves are created and utilised: retained earnings, general, foreign exchange, share premium, revaluation and capital redemption. Ledger accounts and journal entries to record the issue of new shares, bonus issues and rights issues. The features of shares and debentures. Capital gearing and its implications. The creation and features of provisions.	Student should be able to define, explain the purpose of capital structure for limited companies.	Understanding capital structure components: Students will develop skills in understanding the components of a company's capital structure. Analysing financial risk: Students will gain proficiency in analyzing the financial risk associated with a company's capital structure. Evaluating cost of capital: Students will learn to evaluate the cost of capital for a company based on its capital structure.

	4	2. Capital structure for limited companies	How the following reserves are created and utilised: retained earnings, general, foreign exchange, share premium, revaluation and capital redemption. Ledger accounts and journal entries to record the issue of new shares, bonus issues and rights issues. The features of shares and debentures. Capital gearing and its implications. The creation and features of provisions.	Student should be able to define, explain the purpose of capital structure for limited companies.	Understanding capital structure components: Students will develop skills in understanding the components of a company's capital structure. Analysing financial risk: Students will gain proficiency in analyzing the financial risk associated with a company's capital structure. Evaluating cost of capital: Students will learn to evaluate the cost of capital for a company based on its capital structure.
	5	3. Merger or purchase of limited companies	Journal entries and ledger accounts for the purchase of a limited company or the merger of two companies: revaluation account, realisation account, sundry shareholders' account, acquisition account, purchase of a limited company using shares or cash and merger of limited companies using shares or cash. Calculation of purchase price of a company: revaluation of assets and liabilities. Statement of financial position of a limited company following purchase of or the merger with another company. The calculation and correct treatment of goodwill	Student should be able to define, explain the purpose of merger or purchase of limited companies.	Strategic analysis: Students will develop skills in conducting strategic analysis of companies involved in a merger or acquisition. Financial analysis: Students will gain proficiency in performing financial analysis to assess the financial health and performance of the companies involved. They will learn to analyze financial statements, evaluate key financial ratios, and assess the financial viability and potential risks associated with the merger or purchase. Regulatory and legal considerations: Students will gain knowledge of the regulatory and legal considerations involved in mergers and acquisitions.

Term 1.2	6	3. Merger or purchase of limited companies	Journal entries and ledger accounts for the purchase of a limited company or the merger of two companies: revaluation account, realisation account, sundry shareholders' account, acquisition account, purchase of a limited company using shares or cash and merger of limited companies using shares or cash. Calculation of purchase price of a company: revaluation of assets and liabilities. Statement of financial position of a limited company following purchase of or the merger with another company. The calculation and correct treatment of goodwill	Student should be able to define, explain the purpose of merger or purchase of limited companies.	Strategic analysis: Students will develop skills in conducting strategic analysis of companies involved in a merger or acquisition. Financial analysis: Students will gain proficiency in performing financial analysis to assess the financial health and performance of the companies involved. Regulatory and legal considerations: Students will gain knowledge of the regulatory and legal considerations involved in mergers and acquisitions.
	7	Revision week	Revise chapter one, two and three and complete textbook activities.	Revise and complete textbook activities	Critical thinking Problem-solving Time management Exam technique
	1	4. Investment ratios	Different types of accounting Investment ratios such as earnings per share, price earnings, dividend per share, dividend yield, dividend cover and return on capital employed.	Student should be able to define, explain the purpose and calculate different ratios.	Understanding investment ratios: Students will develop skills in understanding different investment ratios. Calculation and interpretation: Students will gain proficiency in calculating investment ratios and interpreting their meaning. Risk assessment: Students will learn how investment ratios can be used to assess the risk associated with an investment.

	2	4. Investment ratios	Different types of accounting Investment ratios such as earnings per share, price earnings, dividend per share, dividend yield, dividend cover and return on capital employed.	Student should be able to define, explain the purpose and calculate different ratios.	Understanding investment ratios: Students will develop skills in understanding different investment ratios. Calculation and interpretation: Students will gain proficiency in calculating investment ratios and interpreting their meaning. Risk assessment: Students will learn how investment ratios can be used to assess the risk associated with an investment.
	3	5. Statement of cash flows	Statement of cash flows in accordance with International Accounting Standard (IAS) The importance of liquidity to a company.	Student should be able to understand, understand the importance and create a cash flow forecast in accordance with International Accounting Standard (IAS).	Understanding cash flow components: Students will develop skills in understanding the components of the statement of cash flows. Cash flow preparation: Students will learn how to prepare a statement of cash flows. They will understand the structure and format of the statement. Assessing financing cash flows: Students will gain knowledge of assessing the financing cash flows section of the statement. They will learn to analyze the cash flows related to raising capital.
	3	5. Statement of cash flows	Statement of cash flows in accordance with International Accounting Standard (IAS) The importance of liquidity to a company.	Student should be able to understand, understand the importance and create a cash flow forecast in accordance with International Accounting Standard (IAS).	Understanding cash flow components: Students will develop skills in understanding the components of the statement of cash flows. Cash flow preparation: Students will learn how to prepare a statement of cash flows. They will understand the structure and format of the statement. Assessing financing cash flows: Students will gain knowledge of assessing the financing cash flows section of the statement. They will learn to analyze the cash flows related to raising capital.

	4	5. Statement of cash flows	Statement of cash flows in accordance with International Accounting Standard (IAS) The importance of liquidity to a company.	Student should be able to understand, understand the importance and create a cash flow forecast in accordance with International Accounting Standard (IAS).	Understanding cash flow components: Students will develop skills in understanding the components of the statement of cash flows. Cash flow preparation: Students will learn how to prepare a statement of cash flows. They will understand the structure and format of the statement. Assessing financing cash flows: Students will gain knowledge of assessing the financing cash flows section of the statement. They will learn to analyze the cash flows related to raising capital.
	5	Revision week	Revise chapter one, two, three, four and five and complete textbook activities.	Revise and complete textbook activities	Critical thinking Problem-solving Time management Exam technique
	6	Past exam papers	Complete exam style questions	Complete exam style questions	Critical thinking Problem-solving Time management Exam technique