













Key Stage 4 Curriculum Map 2020 - 2021

Term 2

Subject: Accounting	Year: 10	
Focus/Topic	UAE Links	Home Learning / HPL
<p>Week 1 – Depreciation</p> <p>a) Calculate and record depreciation in the books of account. b) Calculate and record profit or loss of disposal of non-current assets.</p>	<p>Research a company in the UAE (e.g., oil company) – what non-current assets do they have. Are there any differences/similarities to companies in other countries?</p>	<p>Course textbook – Unit 2.7</p>  <p>-The ability to deduct, hypothesise, reason, seek supporting evidence</p>
<p>Week 2 Capital expenditure and Revenue expenditure</p> <p>a) Explain the terms: • capital expenditure • revenue expenditure. b) Explain the importance of the correct treatment of capital expenditure and revenue expenditure</p>	<p>Pick a major construction project in the UAE – research some of the capital and revenue expenditures that the company had to make. Are there any differences/similarities to projects in other countries?</p>	<p>Course textbook – Unit 4.12</p>  <p>-The ability to deduct, hypothesise, reason, seek supporting evidence</p>
<p>Week 3 – Irrecoverable Debts</p> <p>a) Explain why it is necessary to provide a provision for irrecoverable debts. b) Distinguish between an irrecoverable debt and a provision for an irrecoverable debt. c) Calculate and record irrecoverable debts and provision for irrecoverable debts in the books of account.</p>	<p>If a company or individual owes you money in Dubai and they are unable to pay – what is the process? Are there any differences/similarities to other countries?</p>	<p>Course textbook – Unit 4.16</p>  <p>-The ability to deduct, hypothesise, reason, seek supporting evidence</p>

<p>Week 4 – Other receivables and payables</p> <p>a) Explain why it is necessary to account for other receivables and payables. b) Distinguish between other receivables and payables. c) Calculate and record other receivables and payables in the books of account.</p>	<p>Pick a company in the UAE – and research its other receivables and payables. Are the same/different to other countries?</p>	<p>Course textbook – Unit 4.15.2, 4.15.3</p>  <p>-The ability to deduct, hypothesise, reason, seek supporting evidence</p>
<p>Week 5 – Topic 2: Introduction to bookkeeping review and assessment</p>		 <p>-The ability to train and prepare through repetition of the same processes in order to become more proficient.</p>
<p>Week 6 – Introduction to Topic 3: Introduction to control processes</p> <p>Trial balance</p> <p>a) Explain the purpose of a trial balance. b) Prepare a trial balance. c) Understand the limitations of a trial balance.</p>	<p>Research the trial balance of a company in the UAE.</p>	<p>Course textbook – Unit 3.8</p>  <p>-The ability to work effectively within the rules of a domain</p>
<p>Half Term</p>		
<p>Week 1 - Control accounts</p> <p>a) Explain the purpose of control accounts. b) Prepare a trade receivables control account and a trade payables control account.</p>	<p>TBC</p>	<p>Course textbook – Unit 3.10</p>  <p>-The ability to work effectively within the rules of a domain</p>
<p>Week 2 - Correction of errors</p> <p>a) Identify and explain errors that do and do not affect the balancing of the trial balance. b) Prepare journal entries to correct errors. c) Prepare a suspense account.</p>	<p>TBC</p>	<p>Course textbook – Unit 3.9</p>  <p>-The ability to work effectively within the rules of a domain</p>

		 <p>-The ability to work effectively within the rules of a domain</p>
<p>Week 3 – Bank reconciliation statements</p> <p>a) Explain the purpose of bank reconciliation statements. b) Understand the process of bank reconciliation. c) Prepare a bank reconciliation statement.</p>	<p>Do banks in the UAE operate in the same way as banks in other countries? What are the similarities and differences?</p>	<p>Course textbook – Unit 3.11</p>  <p>-The ability to work effectively within the rules of a domain</p>
<p>Week 4 - Topic 3: Introduction to control processes review and assessment</p>		 <p>-The ability to train and prepare through repetition of the same processes in order to become more proficient.</p>
<p>Week 5 - Paper 1 review and assessment</p>		 <p>-The ability to train and prepare through repetition of the same processes in order to become more proficient.</p>
<p>Easter Break</p>		