

Key Stage 4 Curriculum Map 2021 - 2022

Term 1

| Subject: Accounting | | Year: 11 | |
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| Focus/Topic | UAE Links | HPL | Home Learning |
| <p>Week 1 – Curriculum orientation and expectations.</p> <p>Topic revision:</p> <p>Unit 2: INTRODUCTION TO BOOK KEEPING.</p> <p>5. Books of original entry.</p> <p>6. Ledger accounting and double entry book keeping.</p> <p>a) Preparing Books of Original entry. b) Preparing ledger accounts using double entry bookkeeping c) Balancing ledger accounts.</p> <p>7. Depreciation:</p> <p>a) Explain the causes of depreciation. b) Analyze the methods of deprecation. c) Preparing depreciation account, provision for depreciation account and disposal of fixed asset account.</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> ANALYSING Critical or logical thinking</p> <p>-The ability to deduct, hypothesise, reason, seek supporting evidence</p> | <p>Course textbook – page68, page 80 respectively.</p> |
| <p>Week 2 Topic revision:</p> <p>Unit 3: INTRODUCTION TO CONTROL PROCESS.</p> <p>8. Trial Balance: Prepare trail balance.</p> | <p>Research the trial balance of a company in the UAE.</p> | <p> ANALYSING Precision</p> <p>-The ability to work effectively within the rules of a domain</p> | <p>Course textbook – Unit 3.8</p> |

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| <p>9. Correction of errors. 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>10. Control accounts. a) Explain the purpose of control accounts. b) Prepare a trade receivables control account and a trade payables control account.</p> <p>11. Bank reconciliation statement: a) Explain the purpose of bank reconciliation statements. b) Understand the process of bank reconciliation. c) Prepare a bank reconciliation statement.</p> | | | |
| Week 3 and 4: Assessment week | | | |
| <p>Week 5</p> <p>Unit 4: THE PREPARATION OF FINANCIAL STATEMENT AND END OF PERIOD ADJUSTMENT.</p> <p>12. Capital and Revenue expenditure. a) Differentiate between equity and revenue expenditure. b) Explain the importance of correct procedure for capital expenditure and revenue expenditure.</p> <p>13. Accounting concepts. a) Understand the significance of accounting concepts.</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>-The ability to deduct, hypothesise, reason, seek supporting evidence</p> | <p>Course textbook – Unit 4.12</p> |

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| <p>Week 6</p> <p>14. Financial statement of a sole trader.</p> <p>a) Explain the concept of income statement and its uses. b) Prepare an income statement for a sole trader and calculate the Gross profit and profit for the year. c) Explain the definition and content of financial statement. d) Prepare the layout of the statement of financial position of the company.</p> | <p>Research the financial statement of leading construction companies in UAE and compare their profits for the financial year ending 2020 and 2021 respectively.</p> |  <p>-The ability to train and prepare through repetition the same processes in order to become more proficient.</p> | |
| <p>Week 7: Half Term</p> | | | |
| <p>Week 8</p> <p>14. Financial statement of a sole trader.</p> <p>a) Prepare an income statement for a sole trader and calculate the Gross profit and profit for the year. b) Prepare the layout of the statement of financial position of the company.</p> | <p>Research the financial statement of leading construction companies in UAE and compare their profits for the financial year ending 2020 and 2021 respectively.</p> |  <p>-The ability to work effectively within the rules of a domain</p> | <p>Course textbook – Unit 3.9</p> |
| <p>Week 9</p> <p>15. 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 the other receivable and payables in the books of accounts.</p> | <p>Research the financial statement of leading construction companies in UAE and calculate their other receivables and payables.</p> |  <p>-The ability to work effectively within the rules of a domain</p> | <p>Course textbook – pages 169</p> |

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| <p>Week 10</p> <p>16. Irrecoverable debts.</p> <p>a) Explain the purpose to provide an allowance for irrecoverable debts.</p> <p>b) Differentiate between irrecoverable debt and an allowance for an irrecoverable debt.</p> <p>c) Calculate and record irrecoverable debts and allowance for irrecoverable debts in the books of accounts.</p> | <p>Do banks in the UAE operate in the same way as banks in other countries? What are the similarities and differences? What do they do if they are unable to recover debts in UAE?</p> |  <p>-The ability to work effectively within the rules of a domain</p> | <p>Course textbook – page 183</p> |
| <p>Week 11</p> <p>17. Incomplete records.</p> <p>a) Calculate the profit for the year by comparing the opening and closing balances.</p> <p>b) Calculate revenue and purchases by using appropriate accounting techniques used in control accounts.</p> <p>c) Prepare income statement and financial statement from incomplete records.</p> | <p>How does a baqala (super market owner) in UAE maintain their records?</p> |  | <p>Revision</p> |
| <p>Week 12</p> <p>18. Calculations and interpretation of Accounting ratios.</p> <p>a) Explain the difference between profitability and liquidity.</p> <p>b) Calculate and interpret the profitability ratios.</p> <p>c) Calculate and interpret the liquidity ratios.</p> | <p>Research the financial statement of leading construction companies in UAE and compare their profitability ratios for the financial year ending 2020 and 2021 respectively.</p> |  | <p>Revision</p> |
| <p>Week 13</p> <p>19. Financial statement of Partnership.</p> | <p>Research the financial statement of leading partnership firms in UAE and compare their profitability ratios for the financial year</p> |  | <p>Revision</p> |

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| <p>a) Explain the nature of partnership and the reasons for forming one.</p> <p>b) Explain the nature and structure of limited liability partnership.</p> <p>c) Apply the provision of partnership Act in calculations of interest, salaries, commission to partners and the purpose of these accounts.</p> | <p>ending 2020 and 2021 respectively.</p> | | |
| <p>Week 14</p> <p>Revision sessions followed by end of term assessment.</p> | | | |
| | Winter Break | | |