

Term	Week	Focus	Summary	Learning Outcomes	Learning skills
Term 2.1	1	Chapter 16: Irrecoverable debts	Students will be able to explain the reason and need to provide for debts no longer recoverable	Students will complete examples from textbooks to practice the accounts treatment of accounting for irrecoverable debts.	Thinking critically about irrecoverable debts. Using the given data to synthesise the amount of profit that can be impacted by irrecoverable debts. Self-Direction- Planning and carrying out problem-solving activities, or recognising the irrecoverable debts will reduce the value of trade receivables.
	2	Chapter 16: Irrecoverable debts	Students will be able to discuss the risks associated with irrecoverable debts.	Students will use extract from the internet copies of published accounts and discuss the risks of irrecoverable debts of companies that have high levels of receivables compared with ones that mainly deal in cash.	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 irrecoverable transactions in Income statement and deduct from current asset to ensure double entry book keeping system.
	3	Chapter 16: Irrecoverable debts	Students are able to explain the necessity to account for other receivables and payables	Students will be able to complete the exam style questions on Irrecoverable debts.	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. 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. Irrecoverable debts is a loss suffered by all businesses who offer credit period.

	4	Chapter 17 Incomplete records	Students will explore the principles of incomplete records and be able to complete financial statements from available information.	Students will be able to complete the trading account of a given trader from the available/incomplete information.	<p>Thinking critically about business ideas and issues. Using various business concepts and data to synthesise the information to create financial statements for the given entrepreneur who does not maintain complete accounting records.</p> <p>Analysing business data, and use what is most relevant in the given statement.</p>
	5	Chapter 17 Incomplete records	Students will analyze the incomplete data and form a judgment to make which relevant accounts to find the total revenue for the given business.	Students will be able to complete the profit and loss account/income statement of a given trader from the available/incomplete information.	<p>Thinking critically about business records. Using the limited given and data to synthesise the values of missing items to make judgements in order to construct the statement of financial position of the business.</p> <p>Self-Direction- Planning and carrying out problem solving activities, or recognising the missing data and to calculate the required items/ transactions.</p>
	6	Chapter 17 Incomplete records	Students will explore the principles of incomplete records.	Students will be able to complete the trading account of a given trader from the available/incomplete information.	<p>Thinking critically about business ideas and issues. Using various business concepts and data to synthesise the information to create opening statement of affair for the given entrepreneur who does not maintain complete accounting records.</p> <p>Analysing business data, and use the calculated figures to derive the value of closing capital for the given entrepreneur.</p>

Term 2.2

	1	Chapter 18- The calculation and interpretation of accounting ratios	Students will be able to demonstrate the ability to calculate profitability ratios and explain the implication of changes to each ratio.	Students will be able to calculate the profitability ratios and explain the implication of changes to each ratio for a given business.	Thinking critically about business ideas and issues. Using various business concepts and data to synthesise the information to make judgements in order to evaluate the scenario and make a realistic judgement on the profitability of the business.
	2	Chapter 18- The calculation and interpretation of accounting ratios	Students will be able to demonstrate the ability to calculate profitability ratios and explain the implication of changes to each ratio.	Students will be able to demonstrate the ability to calculate accounting ratios and explain the implication of changes to each ratio.	Thinking critically about business ideas and issues. Using various business concepts and data to synthesise the information to make judgements in order to evaluate the scenario and make a realistic judgement on the liquidity of the business
	3	Chapter 20- Financial statement of a manufacturer	Students will be able to prepare manufacturing accounts in the normal format and be able to identify the correct data to be included	Students will be able to demonstrate the ability to annotate the trial balance and categorise the types of inventory a manufacturer holds.	Thinking critically about business ideas and issues. Using various business concepts and data to synthesise the information to create financial statements for the given manufacturer. Analysing business data, and use what is most relevant in the given statement.
	4	Chapter 20- Financial statement of a manufacturer	Students should be able explain each accounting concept and how they are applied to end of period adjustments	Students can complete exam-style questions on the manufacturing account and trading account of a manufacturer.	Students will be able to think critically about the items that appear under manufacturing account, Income statement, analysing how each item could affect the Gross profit and the profit of the year for a given business.
	5	Chapter 20- Financial statement of a manufacturer	Students will be able to demonstrate how to prepare financial statements of a manufacturer from source information.	Students can complete exam-style questions on the income statement and statement of financial position of a manufacturer.	Students will be able to think critically about the items that appear under Statement of Financial position, analysing how each item could affect the Total assets and the Capital and Liabilities of a given business.