



Programme of Study – Year 10 Accounting

	Theme	Overview of key learning to take place	How learning will be assessed
Term 1	Unit 1 The Fundamentals of Accounting	<p>Key Topic 1: The fundamentals of accounting</p> <ul style="list-style-type: none"> a) I can understand and explain the difference between book-keeping and accounting b) I can state the purposes of measuring business profit and loss c) I can explain the role of accounting in providing information for monitoring progress and decision-making <p>Key Topic 2: The accounting equation</p> <ul style="list-style-type: none"> a) I can explain the meaning of assets, liabilities and owner's equity b) I can explain and apply the accounting equation. <p>Key Topic 3: The double entry system of book-keeping</p> <ul style="list-style-type: none"> a) I can outline the double entry system of book-keeping. b) I can process accounting data for assets liabilities, capital, expenses and incomes using the double entry system. c) I can prepare ledger accounts. d) I can post transactions to the ledger accounts. e) I can balance ledger accounts as required and make transfers to Trial Balance. f) I can interpret ledger accounts and their balances. g) I can recognise the division of the ledger into the sales ledger, the purchases ledger and the nominal (general) ledger. 	<p>Formative Assessment: There will be 2 Formative Assessments per term. Grades are not given for these pieces of work as the focus is on supporting students to make improvements to future pieces of work.</p> <ul style="list-style-type: none"> • Class Assignments • Quizzes • Past Paper based project (1 piece of task to be finalized by department across boys' and girls' sections) <p>Summative Assessments: There will be one End of Unit Summative Assessment in the first half term.</p> <p>The other Summative Assessment will be the End of Term Exams, which will take place in the second half of November. This will be in the style of the final exams and will cover all topics.</p> <ul style="list-style-type: none"> • End of unit test (Written/online). Test will be based on MCQs and structured questions as per CIE criteria for P1 and P2. (consistent across both sections) • EoT1 exam – Based on P1 and P2 style questions as per CIE criteria covering all the content covered during Term 1.

Term 1	Unit 2 Sources and Recording of Data	<p>Key Topic 4: Business Documents</p> <ul style="list-style-type: none"> a) I can recognise and understand the following business documents: invoice, debit note, credit note, and statement of account, cheque, and receipt. b) I can complete pro-forma business documents. c) I can understand the use of business documents as sources of information: invoice, credit note, cheque counterfoil, paying-in slip, receipt, bank statement. <p>Key Topic 4: Books of prime entry</p> <ul style="list-style-type: none"> a) I can explain the advantage of using various books of prime entry. b) I can explain the use of and process accounting data in the books of prime entry: cash book, petty cash book, sales journal, purchases journal, sales returns journal, purchases returns journal and the general journal. c) I can post the ledger entries from the books of prime entry. d) I can distinguish between and account for trade discount and cash discounts. e) I can explain the dual function of the cash book as a book of prime entry and as a ledger account for bank and cash. f) I can explain the use of and record payments and receipts made by bank transfers and other electronic means. g) I can explain and apply the imprest system of petty cash. 	
Term 1	Unit 3 Verification of accounting records	<p>Key Topic 5: The trial balance</p> <ul style="list-style-type: none"> a) I can understand that a trial balance is a statement of ledger balances on a particular date b) I can outline the uses and limitations of a trial balance c) I can prepare a trial balance from a given list of balances and amend a trial balance which contains errors d) I can identify and explain those errors which do not affect the trial balance: commission, compensating, complete reversal, omission, original entry, principle 	

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Term 2	Unit 3 Verification of accounting records	<p>Key Topic 6: Correction of errors</p> <ol style="list-style-type: none"> I can correct errors by means of journal entries I can explain the use of a suspense account as a temporary measure to balance the trial balance I can correct errors by means of suspense accounts I can adjust a profit or loss for an accounting period after the correction of errors I can understand the effect of correction of errors on a statement of financial position. <p>Key Topic 7: Bank reconciliation</p> <ol style="list-style-type: none"> I can understand the use and purpose of a bank statement I can update the cash book for bank charges, bank interest paid and received, correction of errors, credit transfers, direct debits, dividends, and standing orders I understand the purpose of and prepare a bank reconciliation statement to include bank errors, uncredited deposits and unpresented cheques. <p>Key Topic 8: Control accounts</p> <ol style="list-style-type: none"> I can understand the purposes of purchases ledger and sales ledger control accounts I can identify the books of prime entry as sources of information for the control account entries I can prepare purchases ledger and sales ledger control accounts to include credit purchases and sales, receipts and payments, cash discounts, returns, irrecoverable debts, dishonoured cheques, interest on overdue accounts, contra entries, refunds, opening and closing balances (debit and credit within each account). 	<p>Formative Assessment: There will be 2 Formative Assessments per term. Grades are not given for these pieces of work as the focus is on supporting students to make improvements to future pieces of work.</p> <ul style="list-style-type: none"> Class Assignments Quizzes Past Paper based project (1 piece of task will be finalized by the department across both sections) <p>Summative Assessments: There will be one End of Unit Summative Assessment in the 2nd term.</p> <ul style="list-style-type: none"> End of unit test Written/online- Test will be based on MCQs and Structured questions following CIE criteria for Paper 1 and 2. (Standardized test across both sections)
Term 2		<p>Key Topic 9: Capital and Revenue Expenditures</p> <ol style="list-style-type: none"> I can distinguish between and account for capital expenditure and revenue expenditure. 	

	Unit 4 Accounting procedures	<p>b) I can distinguish and account for capital receipts and revenue receipts.</p> <p>c) I can calculate and comment on the effect on profit of incorrect treatment.</p> <p>d) I can calculate and comment on the effect on asset valuations of incorrect treatment.</p> <p>Key Topic 10: Accounting for depreciation and disposal of non-current assets</p> <p>a) I can define depreciation and explain the reasons for accounting for depreciation.</p> <p>b) I can name and describe the straight-line, reducing balance and revaluation methods of depreciation.</p> <p>c) I can prepare ledger accounts and journal entries for the provision of depreciation.</p> <p>d) I can prepare ledger accounts and journal entries to record the sale of non-current assets, including the use of disposal accounts.</p>	
Term 3	Unit 4 Accounting procedures continued	<p>Key Topic 11: Other payables and other receivables</p> <p>a) I can recognise the importance of matching costs and revenues.</p> <p>b) I can prepare ledger accounts and journal entries to record accrued and prepaid expenses.</p> <p>a) I can prepare ledger accounts and journal entries to record accrued and prepaid incomes.</p> <p>Key Topic 12: Irrecoverable debts and provision for doubtful debts</p> <p>a) I can explain and recognise the application of the following accounting principles: matching, business entity, consistency, duality, going concern, historic cost, materiality, money measurement, prudence and realisation.</p>	<p>Formative Assessment: There will be 1 Formative Assessments in term 3. Grades are not given for these pieces of work as the focus is on supporting students to make improvements to future pieces of work.</p> <ul style="list-style-type: none"> • Class Assignments • Quizzes • Past Paper based project (1 piece of task to be finalized by department across boys' and girls' sections) <p>Summative Assessments:</p> <ul style="list-style-type: none"> • EoY exam – Full exam papers in the style of IGCSE. P1 and P2 style questions as per CIE criteria covering all the content covered during the year.

