



Year 12 – Accounting – Half Term 1

- **We are learning:**

- In this half term students will be introduced to the role of the accountant in business and become familiar with the benefits and risks of different types of business organisations and review the sources of finance available to them.
- Students will learn the importance of the accounting equation and acquire and develop skills in double entry bookkeeping when recording financial transactions.
- They will also learn how to prepare sole trader income statements and statements of financial position from a trial balance including adjustments from the application of accounting concepts.

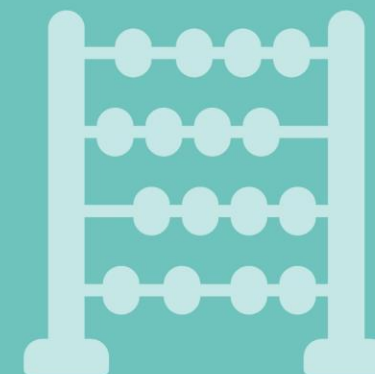
- **How can you support your child:**

- Check beehive for tasks that have been set for your child to complete.
- Encourage your child to read through their topic booklet before the start of each lesson.
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- **Try asking them:**

- What are the key accounting terms? What is the accounting equation? What is DEADCLIC?
- What is the purpose of the trial balance?
- Prepare the layout for a sole trader income statement and statement of financial position.
- Identify and analyse how different accounting adjustments impact on the financial statements.

- AQA accounting teacher youtube channel – for useful content videos and exam question walk-throughs:
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Year 12 – Accounting – Half Term 2

• **We are learning:**

- In this half term students will build on their knowledge of double entry bookkeeping, as developed from HT1, they will learn how to record transactions from source documents in books of prime entry and ledger accounts and transfer accounts to the trial balance for the preparation of income statements and statements of financial position.
- They will also learn the verification methods of bank reconciliation; sales ledger control accounts; and the purchases ledger control account, and how to correct errors using the general journal and the suspense account.
- Understanding of the benefits and limitations of verification methods will be developed too as well as the effect of errors on profit calculations and statements of financial position.

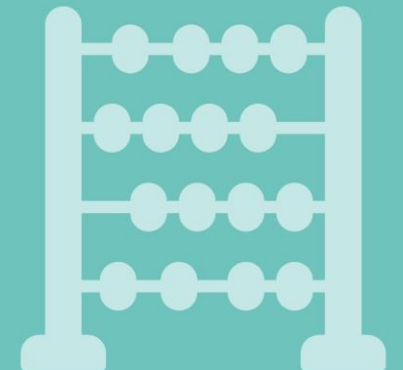
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• **Try asking them:**

- What is bookkeeping?
- What is the layout for the sales ledger control account and the purchases ledger control account?
- How do you reconcile the cash book with the bank statement?
- What errors are revealed and not revealed by the trial balance?
- How do you correct errors? What is the effect of errors on profit?

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Year 12 – Accounting – Half Term 3

- **We are learning:**

- This half term in A-Level Accounting, students will focus on two key topics: errors and suspense accounts and capital and income expenditure.
- In the study of errors and suspense accounts, students will learn to identify and correct accounting errors, understand the role of suspense accounts in maintaining balance in the ledger, and accurately present adjusted financial statements.
- For capital and income expenditure, we will explore the distinction between these two types of expenditure, their correct classification, and their impact on financial statements. Students will develop their ability to apply these concepts in practical accounting scenarios, preparing them for both exams and real-world applications.

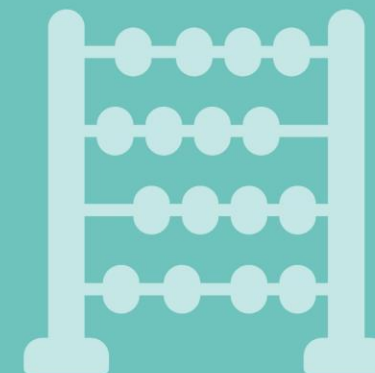
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- **Try asking them:**

- What are the differences between errors and suspense accounts?
- Explain how to identify and correct accounting errors.
- Explain the impact of errors on financial statements.

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Year 12 – Accounting – Half Term 4

• **We are learning:**

- This half term in A-Level Accounting, students will focus on company accounts and incomplete records.
- In the study of company accounts, students will learn how to prepare financial statements for companies, including the statement of profit or loss and the statement of financial position, while adhering to relevant accounting standards and principles.
- When studying incomplete records, students will develop techniques to derive financial information from incomplete or missing data. This will include reconstructing accounts and applying logical methods to ensure accuracy in financial reporting. These topics are vital for both exam preparation and practical accounting skills.

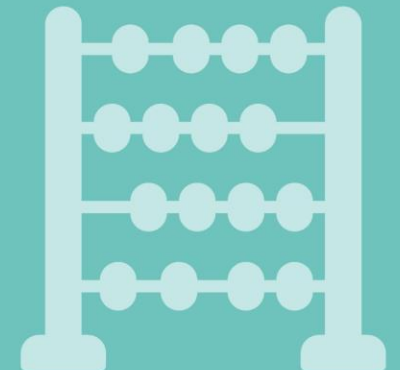
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• **Try asking them:**

- Explain the key steps in preparing company accounts
- How can profit/loss impact a firms financial position?
- Define the term 'incomplete record'

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Year 12 – Accounting – Half Term 5

• **We are learning:**

- This half term in A-Level Accounting, students will focus on the topic of ethics.
- They will explore the importance of ethical behaviour in accounting, including principles such as integrity, objectivity, and professional competence. We will examine real-world scenarios to understand how ethical dilemmas can arise and the ways in which they should be managed.
- In addition to this, students will complete a trial exam to assess their progress. This will provide valuable practice for their final exams and help identify areas where further support may be needed.

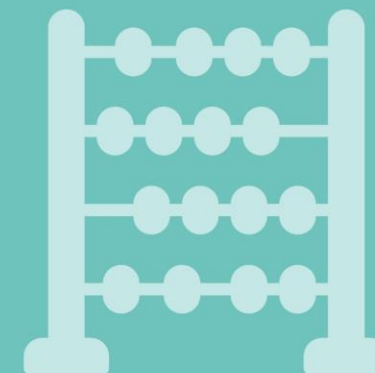
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• **Try asking them:**

- Why is ethics important in accounting?
- Use a real world example to explain the concept of ethics.
- How can ethical dilemmas arise and how can they be managed?

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Year 12 – Accounting – Half Term 6

- **We are learning:**

- This half term in A-Level Accounting, students will focus on the topics of budgets and diversity.
- In the study of budgets, students will learn how to prepare, analyse, and interpret various types of budgets, including cash flow forecasts and operating budgets. This will enhance their understanding of financial planning and control within organizations.
- The topic of diversity will explore the importance of inclusivity and representation within the accounting profession, emphasizing how diverse perspectives contribute to ethical practices and better decision-making in financial management.

- **How can you support your child:**

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- **Try asking them:**

- Define the term 'budget'
- Explain the key features of the different budgets that exist.
- Explain the importance of cash flow for a firm.

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