



# **St Augustine's Catholic High School & Sixth Form**

**Curriculum Overview  
2022 – 2023**

**Accounting  
Key Stage 5**



# Curriculum Overview

## Accounting

### Autumn Term

	Y12	Y13
Autumn 1	<b>Content:</b> Why am I learning this? <i>(ie substantive content/link to previous work)</i> <b>Substantive content and link to previous work</b> * 3.1 An introduction to the role of the accountant in business. * 3.2 Types of business organisation. * 3.3 The double-entry model including - source documents, books of prime entry, ledger accounts, minor adjustments * 3.4 Verification of accounting records - bank reconciliation statements	<b>Content:</b> Why am I learning this? <i>(ie substantive content/link to previous work)</i> <b>Substantive content</b> * Revisit year 12 topics for aid memoire * 3.18 The impact of ethical considerations - fundamental principles * 3.5 Accounting concepts used in the preparation of accounting records * 3.14 Accounting records for organisations with incomplete records * 3.8 Analysis and evaluation of financial information - computer accounting
	<b>Assessment Focus</b> Deep assessment: End of topic tests  Formative / maintenance assessment: Student worked examples in class Homework questions MCQ's	<b>Assessment Focus</b> Deep assessment: End of topic tests  Formative / maintenance assessment: Student worked examples in class Homework questions MCQ's
Autumn 2	<b>Content:</b> Why am I learning this? <i>(ie substantive content/link to previous work)</i> <b>Substantive content</b> * 3.3 The double-entry model - books of prime entry and introduction to assets and liabilities	<b>Content:</b> Why am I learning this? <i>(ie substantive content/link to previous work)</i> <b>Substantive content</b> * 3.15 Partnership accounts - preparation and changes in partnership * 3.17 Interpretation, analysis and communication of accounting information * 3.18 The impact of ethical considerations - application of fundamental principles
	<b>Assessment Focus</b> Deep assessment: End of topic tests  <b>Maintenance assessment:</b> Student worked examples in class Homework questions MCQ's	<b>Assessment Focus</b> Deep assessment: End of topic tests  <b>Maintenance assessment:</b> Student worked examples in class Homework questions MCQ's
Termly themes	<b>Links to Gospel Values/vocations:</b> Faithfulness and integrity	<b>Links to Gospel Values/vocations:</b> Faithfulness and integrity Truth and justice Dignity and compassion
	<b>Enrichment:</b> For identified students when needed (Weds 4-5pm)	<b>Enrichment:</b> For identified students when needed (Weds 4-5pm)

Spring Term

	Y12	Y13
Spring 1	<p><b>Content:</b></p> <p>Why am I learning this? (<i>ie substantive content/link to previous work</i>)  <b>Substantive content</b>            * 3.6 Preparation of financial statements of sole traders            * 3.5 Accounting concepts used in the preparation of accounting records            * 3.3 The double-entry model - Adjustments, income statement, statement of financial position, depreciation</p>	<p><b>Content:</b></p> <p>Why am I learning this? (<i>ie substantive content/link to previous work</i>)  <b>Substantive content</b>            * 3.7 Limited company accounts            * 3.16 Accounting for limited companies - statements of cash flow, published accounts including income statement, statement of financial position, statement of changes in equity, director's report, statutory and annual report and accounts</p>
	<p><b>Assessment Focus</b>            Deep assessment: End of topic tests</p> <p><b>Formative / maintenance assessment:</b>            Student worked examples in class            Homework questions            MCQ's</p>	<p><b>Assessment Focus</b>            Deep assessment:</p> <p><b>Formative / maintenance assessment:</b>            Student worked examples in class            Homework questions            MCQ's</p>
Spring 2	<p><b>Content:</b></p> <p>Why am I learning this? (<i>ie substantive content/link to previous work</i>)  <b>Substantive content</b>            * 3.3 The double-entry model - the general journal and correction of errors            * 3.4 Verification of accounting records - control accounts and adjustments to financial statements</p>	<p><b>Content:</b></p> <p>Why am I learning this? (<i>ie substantive content/link to previous work</i>)  <b>Substantive content</b>            * 3.9 Budgeting            * 3.10 Marginal costing            * 3.11 Standard costing and variance analysis            * 3.12 Absorption and activity- based costing</p>
	<p><b>Assessment Focus</b>            Deep assessment:</p> <p><b>Maintenance assessment:</b>            Student worked examples in class            Homework questions            MCQ's</p>	<p><b>Assessment Focus</b>            Deep assessment:</p> <p><b>Maintenance assessment:</b>            Student worked examples in class            Homework questions            MCQ's</p>
Termly themes	<p><b>Links to Gospel Values/vocations:</b>            Faithfulness and integrity            Truth and justice</p>	<p><b>Links to Gospel Values/vocations:</b>            Faithfulness and integrity            Truth and justice</p>
	<p><b>Enrichment:</b>            For identified students when needed            (Weds 4-5pm)            CIPFA competition            BASE competition</p>	<p><b>Enrichment:</b>            Speaker – PWC (tentative)            For identified students when needed            (Weds 4-5pm)</p>

Summer Term

	Y12	Y13
Summer 1	<p><b>Content:</b></p> <p>Why am I learning this? (<i>ie substantive content/link to previous work</i>)</p> <p><i>Substantive content</i></p> <p>* 3.6 Preparation of financial statements of sole traders - use of concepts in preparation of accounts</p> <p>* 3.4 Verification of accounting records - errors on income statement and statement of financial position</p>	<p><b>Content:</b></p> <p>Why am I learning this? (<i>ie substantive content/link to previous work</i>)</p> <p><i>Substantive content and preparation for exams</i></p> <p>* 3.13 Capital investment appraisal</p> <p>* Revision for summer exams</p>
	<p><b>Assessment Focus</b></p> <p>Deep assessment: End of topic tests and summative mock exam</p> <p>Formative / maintenance assessment: Student worked examples in class Homework questions MCQ's</p>	<p><b>Assessment Focus</b></p> <p>Deep assessment: End of topic tests</p> <p>Formative / maintenance assessment: Revision Extended questions MCQ's Practice calculation questions</p>
Summer 2	<p><b>Content:</b></p> <p>Why am I learning this? (<i>ie substantive content/link to previous work</i>)</p> <p><i>Substantive content</i></p> <p>* 3.8 Analysis and evaluation of financial information - use and application of ratios</p> <p>* * Revision for summer exams</p>	<p><b>Content:</b></p> <p>Why am I learning this? (<i>ie substantive content/link to previous work</i>)</p> <p><i>Link to previous learning</i></p> <p><i>Targeted revision with practice questions based on RAG rated workbooks and sheets in folders</i></p>
	<p><b>Assessment Focus</b></p> <p>Deep assessment: End of year exam</p> <p>Maintenance assessment: Student worked examples in class Homework questions MCQ's</p>	<p><b>Assessment Focus</b></p> <p>Deep assessment: End of course exam</p> <p>Maintenance assessment: Practice questions as required by individual students to assist with revision and final exam</p>
Termly themes	<p>Links to Gospel Values/vocations: Faithfulness and integrity Truth and justice</p>	<p>Links to Gospel Values/vocations: Faithfulness and integrity Truth and justice</p>
	<p><b>Enrichment:</b></p> <p>RSW accounting work experience link Management challenge For identified students when needed (Weds 4-5pm)</p>	<p><b>Enrichment:</b></p> <p>For identified students when needed (Weds 4-5pm)</p>