

SRI LANKAN SCHOOL MUSCAT SCHEME OF WORK ACADEMIC YEAR 2016/2017

CLASS : YEAR 10 SUBJECT : ACCOUNTING TEACHER :Ms. LUSHANI

Month	No of Periods	Intended Learning Objectives	Unit No.	Topic/Details
September				
School Reopens - 1st Term				
Week 1	1	Students will be introduced to Accounting	1. 0	
Week 2	5	Students will learn extended accounting process	1.3, 1.4	Accounting Process
Week 3		Eid Holiday		
Week 4	5	Students will learn to differentiate current assets, non current assets		Components of ledger
Week5	5	Students will differentiate assets, liability, equity		Components of ledger
October				
Week 6	3	Students will learn to record in Single Column Cash Book with source documents	1.1	Columned Cash book
Week 7	5	Students will learn to record in Double Column Cash Book with source documents & Contra Notes & Triple Column Cash Book	1.5	Related Ledger a/cs
Week 8	5	Students will learn to differentiate Trade discounts and cash discount	1.6	Cash Discounts
Week 9	5	Students will be introduced Value Added Tax Students will be introduced to Petty Cash Book with Imprest System	2.11,2.12 1.12	Value Added Tax Petty Cash Book
November				
Week 10	3	Students will practice activities relating to Petty Cash Book	1.12,1.13	Petty Cash Book
Week 11	5	Students will learn Bank Statement	1.18	Bank Reconciliation
Week 12	5	Students will prepare Bank Reconciliation based on Bank Statement	1.19	Bank Reconciliation

Week 13	5	Students will practice activities relating to Bank Reconciliation. Other Journal (Sales ,Purchase , Sales Return ,Purchase Return)	1.19	Bank Reconciliation
Week 14	4	Students will be Introduced for other Day books	1.14	Sale ,Purchase daybook
December				
Week 14	1	Revision		
Week 15	4	Revision		
Week 16	5	1st term tests and report work		
Week 17		Paper correction and preparation of reports		
Week 18		vacation		
January 2017 School Reopens - 2nd Term				
Week 19		Vacation		
Week 20	5	Students will learn the General Ledger ledger	2.0,2.1 2.2	General Ledger
Week 21	5	Students will learn to balance & prepare Initial Trial Balance.	2.4,2.9,2.17	Trial Balance
Week 22	5	Students will Identify Shortcomings in T/Balance & error correction procedure	2.18,2.19,2.20	Types of errors
Week 23	3	Reconciliation of Debtors & Creditors with control A/cs Activities relating to reconciliation of debtors, creditors Assesment	2.25,2.26 2.25,2.26	Control accounts
February				
Week 23	1	Students will learn Accounting Concepts (Consistency, Prudence ,Accruals , Materiality ,Money Measurable,Prudence & Business Entity)	4.1	Accounting Concepts

Week 24	5	Students will Implement Adjustments	4.2	Adjustments
Week 25	5	Introducing of Adjustment of Closing Stock to the Final Accounts, Accruals , Prepared Expenses Adjustment of Stationery Closing Stocks	4.7 4.8,4.9	Adjustments
Week 26	5	Adjustment on provision for Depreciation on Fixed Assets Activities relating to Provision for Depreciation of Assets	4.3,4.4	Adjustments to final records
Week 27	3	Identification of adjustment of bad debts, prepaid , accrued	4.5,4.8,4.7	Adjustments to final records

March				
Week 27	1	Activities (Adjustments relating to final A/cs)	4.0	
Week 28	5	Practicing of activities of final records with adjustment		
Week 29		Revision		
Week 30		2nd term end exams		
Week 31.32		Paper correction and preparation of reports		
April				
Week 32		Paper correction and preparation of reports		
		2nd term end exams and report work		
Week 33		April vacation		
Week 34		School Reopens - 3rd Term		
	2	Practicing of activities relating to adjustments		Adjustments to final records
week35	5	activities on discussed adjustments on final accounts		
May				
Week 36	4	Adjustment on provision for doubtful debts and bad debts.	4.9,4.10,4.11	Adjustments
Week 37	5	of bad debts & doubtful debts, & impact on financial statements.	4.12	

Week 38	4	Activities relating to final accounts with financial statements		
Week 39	5	Introduction Prime cost , Factory Overhead & Activities	7. 0,7.1,7.2 7.3,7.4	Manufacturing a/cs
week40	4	Activities relating to manufacturing accounts		
June				
Week 40	1	Practising activities relating to Manufacturing A/cs		
week 41	5	Revision		
Week 42	4	Revision		
Week 43		3rd term end exams		
Week 44		3rd term test paper correction and report work		

July				
Week 45		3rd term end exams and report work		
		Summer Vacation		