

CLASS :YEAR 12

SUBJECT:ACCOUNTING

TEACHER : Ms.LUSHANI

Month	No.of Periods	Intended Learning Objectives	Unit No.	Topic/Details
September				
School Reopens - 1st Term				
Week 1	10	Introduction	1.1	Double Entry
		Double Entry System in Ledger posting.		System
Week 2	10	Identification of Accounting Process	1.2	
		Identification of Accounting Period & Concepts ,Convention		Accounting
		Differentiation of Capital and Revenue Expenses		Process
Week 3	10	Application of Accounting Ratios		
		Depreciation Methods,Accounting methods for depreciation.Impact on net profit	1.3	Adjustments
Week 4	6	Identification of Accounting Adjustments	1.3	Adjustments
Week 5	10	Assets Disposals,Adjustment on bad bedts & pro.doubtful debts		Adjustments
October				
Week 5	10	Preparation of Debtor and Creditor Control Accounts	2.1	Control A/cs
Week 6	10	Identifying of Errors at Ledger A/cs	2.0	Error
		Identifying Errors at Trial Balance		Correction
		Preparation of Suspense A/c.		
Week 7	10	Calculating of Gross Profit , Net Profit	3.0	Suspenses a/cs
		Year end Adjustments	3.1	
Week 8	10	Identification of Partners' Current Accounts	3.4	Partnership
		Preparation of Partners' Capital Accounts		Accounts
		Calculation of 'GoodWill' In a Partnership		Goodwill
Week 9	10	Admission and Retirement of Partners	3.4	

November				
Week 10	10	Identification of Retirement of partnership	3.4	Admission ,
Week 11	10	Activities relating to the Partnership A/cs		Retirement of
Week 12	10	Calculation of Prime cost,Factory Overhead & Work in progress	3.6	Manufacturing
Week 13	10	Apportion of Cost between individual products & functions	3.6	Accounts
December				
Week 14	10	Adjustment on unrealized profit & statement of comprehensive income statement	3.6	Manufacturing
Week 15		withdrawal Test		Accounts
Week 16		Report works		
Week 17 ,18		December Vacation		
January 2016 School Reopens - 2nd Term				
Week 19	10	Introduction - Departmental accounts	3.2	Departmental
Week 20	10	Lesson related questions		Records
		Past paper questions		
		Statement of Affairs, Income and Expenditure A/c - Incomplete Records	3.3	Incomplete
Week 21	10	Past paper questions		Records
Week 22	10	Calculation of FIFO ,LIFO & Net Realisable Value(NRV)	4.1	Stock Valuation
		Valuation under Perpetual & Periodical methods		
February				
Week 23	10	Identification of Concept of Labour productivity	4.2	Labour
		Methods of Remuneration - Day work, Piece work , Individual & group		Overhead

Week 24	10	Identification of Cost and earning under different methods	4.2	
		Calculation of Fixed , Semi-fixed ,Variable costs		
Week 25	10	Apportionment, allocation & absorbtion of Overhead		
		Apportionment and Continuous allotment		
Week 26	10	Calulation of Reciprocal services	1.4.4	
		Overhead recovery rates upon machine hours & labour hours		
March				
Week 27	10	Under and Over Absorption , characteristics of job Costing	1.4.5	Job Costing
		Identification of Batch production & Customer's Orders & Assesment		Batch Costing
Week 28	10	Analysis of Profitability and Liquidity Ratios	1.5	Accounting
Week 29	10	Activities and past papers discussion relating on Ratio Analysis		Ratios
Week 30	10	Past Paper discussion		
Week 31	10	Past Paper discussion & Assesment		
April				
Week 32		Mock Test		
		report work		
Week 33		April vacation		
		School Reopens - 3rd Term		
Week 34		seminar		

May				
Week 35		seminar		
Week 36		Edexcel Examamination		

Week 37				
Week 38				
Week 39				
June				
Week 40				
Week 42				
Week 43				
Week 44				
July				
Week 45				
		Summer Vacation		