



مدرسة القديسة مريم الكاثوليكية الثانوية - دبي  
ST. MARY'S CATHOLIC HIGH SCHOOL, DUBAI

**YEAR 12 – Accounting System and Costing (Week 2) 2021-2022**

<b>Subject</b>	<b>Accounting U1</b>
<b>Class/ Section</b>	<b>Year 12</b>
<b>Week- 2</b>	<b>5<sup>th</sup> September to 9<sup>th</sup> September, 2021</b>
<b>Work send to students by</b>	<b>Google Classroom</b>
<b>Total number of lessons per week</b>	<b>3</b>
<b>Unit/Topic</b>	<b>Unit 1-Role of Accounting concepts and conventions</b>
<b>Key Vocabulary</b>	<b>Accounting concepts Accounting bases Accounting policies</b>
<b>Lessons 1,2 &amp; 3 –Live Zoom lesson along with face to face instruction for students present on a particular day</b>  <b>Work will be assigned in Google classroom which will be matched to the students ability.</b>	<b><u>Specific Learning Objectives:</u></b> <ul style="list-style-type: none"><li>• An understanding of various concepts as accounting bases and policies:</li><li>• Accrual/matching: Going concern: Prudence: Consistency: Historic cost: MMC: Duality: Materiality: Business Entity: Realisation: Objectivity &amp; Periodicity concept etc.</li></ul> <b><u>Specific Intended Learning Outcomes:</u></b> Students will be able to: <ul style="list-style-type: none"><li>• <b>Apply various concepts</b> to assess the accurate profit/loss for the year and to show a true &amp; fair value of the business.</li><li>• <b>Prepare ledger accounts to calculate the expense /income of the year to be transferred to the income statement of the year..</b></li></ul>
<b>Tasks</b>	<b>Qn. Given:</b> <ul style="list-style-type: none"><li>• Name the accounting concepts or convention which has not been complied with in each of the <b>Six work</b> given.</li></ul>

- Evaluate the use of accounting concepts or conventions.

**Assessment Criteria/  
Essential questions**

**Resources**

Past papers from Pearson Edexcel International Advanced Level

New specification 2016 January Question 6

AO1-Naming the concept

AO2-Application of concept

AO3.-for correct calculation of net profit

A Level Accounting Text Book.(Page 460-488)

Past papers from PEIAL

[www.accountingcoach.com](http://www.accountingcoach.com)

[www.pearsoned.co.uk/wood](http://www.pearsoned.co.uk/wood)

[learnaccountingforfree.com](http://learnaccountingforfree.com) ,

[www.entrepreneur.com/article](http://www.entrepreneur.com/article)