

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

YEAR 13 – Accounting (Week 2) 2021-2022

Subject	Corporate & Management Accounting (P2)
Class/ Section	Year 13
Week -2	5 th September to 9 th September, 2021
Work send to students by	Google Classroom
Total number of lessons per week	3
Unit/Topic	Unit 1-Investment Ratio Analysis
Key Vocabulary	Gearing Equity capital Borrowed capital Debenture Preference shares
Lessons 1,2 & 3 –Live Zoom lesson along with face to face instruction for students present on a particular day Work will be assigned in Google classroom which will be matched to the students ability.	 An understanding of investment ratio and its calculation to make an investment decision. Calculation of Gearing ratio& ROCE of a corporate firm. Specific Intended Learning Outcomes: Students will be able to: Apply suitable ratio to demonstrate a specific aspects of a business. Evaluate the gearing of a company and obtain a suitable decision whether the financial position is sound or not/invest in the company or not etc. Calculate and evaluate the Return on Capital employed in a company.
Tasks	Qn. Given: • Calculate the Gearing Ratio and evaluate as highly/ low

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	 geared with relative merits and demerits. Assess the performance of the company on the basis of ROCE
Assessment Criteria/ Essential questions	Past papers from Pearson Edexcel International Advanced Level New specification 2018 January Question 5 AO1- for equation AO2 -for correct insertion of debenture and reserves and correct calculation of return on capital employed. AO3 -for correct calculation of net profit before interest and tax, and value of share capital.
Resources	A Level Accounting Text Book.(Page 460-488) Past papers from PEIAL www.accountingcoach.com www.pearsoned.co.uk/wood learnaccountingforfree.com, www.entrepreneur.com/article