



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

YEAR 12 – Accounting System and Costing (Week 3) 2021-2022

Subject	Accounting P1
Class/ Section	Year 12 AS
Week- 3	12th September to 16th September, 2021
Work send to students by	Google Classroom
Total number of lessons per week	3
Unit/Topic	Unit 1-Role of Accounting concepts and conventions
Key Vocabulary	Accounting concepts Accounting bases Accounting policies
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.	<u>Specific Learning Objectives:</u> <ul style="list-style-type: none">• An understanding of various concepts as accounting bases and policies:• Accrual/matching: Going concern: Prudence: Consistency: Historic cost: MMC: Duality: Materiality: Business Entity: Realisation: Objectivity & Periodicity concept etc. <u>Specific Intended Learning Outcomes:</u> <p>Students will be able to:</p> <ul style="list-style-type: none">• Apply various concepts to assess the accurate profit/loss for the year and to show a true & fair value of the business.• Prepare ledger accounts to calculate the expense /income of the year to transferred to the income statement of the year..
Tasks	Qn. Given: <ul style="list-style-type: none">• Prepare the ledger accounts of expenses and income by applying the accrual/matching concept to calculate the amount transferable to the income statement.

**Assessment Criteria/
Essential questions**

- Evaluate the use of accrual/matching concept

Past papers from Pearson Edexcel International Advanced Level

New specification 2015 January Question 7

AO1-Naming the concept

AO2-Application of concept

AO3.-for correct calculation of expenses/income

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

Resources: