



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

**YEAR 12 – Accounting System and Costing (Week 4) 2021-2022**

<b>Subject</b>	<b>Accounting P1</b>
<b>Class/ Section</b>	<b>Year 12 AS</b>
<b>Week- 3</b>	<b>19<sup>th</sup> September to 23<sup>rd</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> <ul style="list-style-type: none"><li>• <b>Control Accounts</b></li></ul>
<b>Key Vocabulary</b>	<b>Set-off/ Contra entries in Control Accounts</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 the importance of Control account as a checking device:</li><li>• Accrual/matching: Going concern:</li><li>• Adjust set-off entries/Cheque dishonoured/ Irrecoverable debts recovered 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 the required concepts</b> to assess the accurate Trade receivables/payables to show a true &amp; fair value of the business.</li><li>• <b>Prepare Control accounts</b> to calculate the accurate trade receivables/payables.</li></ul> <b>Qn. Given:</b> <ul style="list-style-type: none"><li>• Prepare the Control account from the information given with or without errors by applying the required concept to calculate the actual amount of trade receivables and payables.</li><li>• Evaluate the use of Control accounts in business accounting</li></ul>
<b>Tasks</b>	

**Assessment Criteria/  
Essential questions**

Past papers from Pearson Edexcel International Advanced Level  
New specification 2015 January Question 7  
AO1-Selection of appropriate items  
AO2-Application of concept/Set-off entries/correction of entries.  
AO3-For correct calculation of Trade receivables/payables

**Resources:**

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)