

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

YEAR 13 – Accounting (Week 4) 2021-2022

Subject	Corporate & Management Accounting(P2)
Class/ Section	Year 13
Week -3	19 th September to 23 rd September, 2021
Work send to students by	Google Classroom
Total number of lessons per week	3
Unit/Topic	Unit 1-Investment Ratio Analysis (Contd)
Key Vocabulary	ROCE Earnings Per Share(EPS) Price Earnings Ratio(P/E) Dividend Per Share(DPS) Dividend Cover(D/C) Gearing
	Dividend yield
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	 Specific Learning Objectives: An understanding of investment ratio and its calculation to make an investment decision/comparison of data. Calculation of Gearing, ROCE, EPS, P/E, DPS, DC,D Yield ratio etc. of a corporate firm
classroom which will be matched to the students ability.	 Specific Intended Learning Outcomes: Students will be able to: Apply suitable ratio to demonstrate a specific aspect from different perspective of a business. Evaluate the gearing of a company and decide a suitable decision whether the financial position is sound or not/should invest or not etc. Calculate and evaluate the Return on Capital employed, Earning per share etc. in a company.

Qn. Given: To • Calculate the Gearing Ratio and evaluate as highly/low geared with relative merits and demerits. Assess the performance of the company on the basis of ROCE/EPS/PE/ DPS/Dividend Cover/ Dividend Yield etc **Assessment Criteria/ Essential questions** Past papers from Pearson Edexcel International Advanced Level New specification 2016 June Question 6/2014 June/2013 Jan Qn. AO1- Equation and correct figures chosen. AO2-For correct calculation of capital employed, ROCE and other relevant figures used for calculation. AO3- For analysis and application of data to calculate the required ratio and for its critical evaluation. A Level Accounting Text Book.(Page 460-488) Past papers from PEIAL **Resources:** www.accountingcoach.com www.pearsoned.co.uk/wood learnaccountingforfree.com, www.entrepreneur.com/article