



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

YEAR 13 – Accounting (Week 5) 2021-2022

Subject	Corporate & Management Accounting(P2)
Class/ Section	Year 13
Week -3	26 th September to 30 th September, 2021
Work send to students by	Google Classroom
Total number of lessons per week	3
Unit/Topic	Unit- 8-Marginal Costing and Break-Even Analysis.
Key Vocabulary	Fixed Cost Variable Cost Marginal cost Contribution Break –Even Point Margin of Safety Angle of Incidence
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 Marginal Costing as a tool for efficient production management.• Understand Break Even Point and its use for various decision making• Graphical presentation of Break-Even Chart. <u>Specific Intended Learning Outcomes:</u> Students will be able to: <ul style="list-style-type: none">• Apply Marginal costing technique in various decision making like:• profit planning• Fixation of price• Profit at various level of activity• Make or buy decision• Use of key factor etc.

**Assessment Criteria/
Essential questions**

Resources :

Qn. Given: To

- Calculate the Contribution, Break –Even Unit.
- Break-Even sales.
- Number of units to be sold to obtain a planned/desired level of profit.
- Draw Break-Even Chart etc.

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 BEP, BEP sale. No. of units to be sold to get the planned profit etc..
AO3- For analysis and evaluation of data.

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

Past papers from Pearson EIAL

www.accountingcoach.com

www.pearsoned.co.uk/wood

learnaccountingforfree.com ,

www.entrepreneur.com/article