



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

YEAR 12 –Accounting (Week 5) -2021-2022

Subject	Accounting
Class/ Section	12 Accounting
Week	26th September to 30th September
Work send to students by	Google Classroom
Total number of lessons per week	3
Unit/Topic	Overheads
Key Vocabulary	Allocation, apportionment, re apportionment, cost centre and equitable basis
Lessons 1,2,3 –Live Zoom lesson along with face to face instruction for students present on a particular day Tasks: To prepare statements of allocation and apportionment. Assessment Criteria/ Essential questions AO 1: Reapportionment of Over heads AO2: Prepare the statement of allocation, apportionment and reapportionment of overheads. Answering oral questions and solving work sheets. Resources	<u>Specific Learning objectives</u> <ul style="list-style-type: none">• To explore and recognise overheads. Identify the different types of overheads; fixed and semi-fixed overheads. Learn the examples of overheads.• Differentiate between Overhead allocation, apportionment and re apportionment.• Describe the basis of apportionment of OH among production and service departments and prepare the statement of allocation and apportionment. <u>Specific Intended Learning Outcomes</u> Students will be able to; <ul style="list-style-type: none">• Identify the different types of overheads; fixed and semi-fixed overheads.• Differentiate between Overhead allocation and apportionment.• Describe the basis of apportionment of OH and prepare

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A Level Accounting- H. Randall

the statement of allocation and apportionment.