## YEAR 12 ACCOUNTING

## WEEK 6 (October 4 -8)

## Teacher: Omana

## **Topic: Overheads**

Learning objectives:

- 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 and apportionment.
- Describe the basis of apportionment of OH and prepare the statement of allocation and apportionment.

Lesson outcome: Students will be able to;

- 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 the statement of allocation and apportionment.

Wednesday – lesson 3 (Zoom session)	Zoom Meeting (details to be intimated on
	Google Classroom)
Thursday – lesson 3 & lesson 4 (Zoom sessions)	Resources: <u>www.accountingcoach.com</u> <i>www.pearsoned.co.uk/wood</i> learnaccountingforfree.com , <u>www.entrepreneur.com/article</u> A Level Accounting by H. Randall & Work sheets based on Past question papers.
	<b>Teacher Input:</b> Discuss the different types of overheads, the basis of apportionment and explain how to prepare the statement of allocation and apportionment. <b>Formative Assessment:</b> Answering oral questions and solving work sheet questions.