

Year 12: A Level Accountancy (7127)

	Autumn 1	Autumn 2	Spring 1	Spring 2	Summer 1	Summer 2
Topics	<p>Paper 1 – Financial Accounting -The Accounting system Introduce the key areas of A level Accountancy, the key terms and principles that are used within the subject.</p> <p>Focus: Introduction to the role of the accountant and how the double entry bookkeeping is at the heart of Accounting Transactions. And a basic introduction to the preparation of Financial Statements</p>	<p>Paper 1 – Financial Accounting -Verification of Accounting Records Introduce the verification of Accounting Records and Adjustment of Sole Trader Accounts</p> <p>Focus: Students will explore the Verification techniques like trial balance, bank reconciliation statements, sales ledger control accounts, purchases ledger control accounts. .</p>	<p>Paper 1 – Financial Accounting -Introduction To Basic Limited Company Accounts Prepare the internal financial statements of limited liability companies.</p> <p>Focus: Students will explore and Understand Limited Companies and Adjust Income Statements, Statement of Financial Position and Statement of Financial Position</p>	<p>Paper 1 – Financial Accounting -Advanced Limited Company Accounts Prepare More Advanced Limited Company Account Documents</p> <p>Focus: Students will Understand, Explain and complete Cash Flows using IAS 7 formats, Schedule of Non current Assets. They will also be evaluate Limited Company Accounts using Ratios</p>	<p>Paper 1 – Financial Accounting -Incomplete records for Sole Traders and Partnership Accounts Prepare Accounts for both ownership Models</p> <p>Focus: Students will explain and compete Incomplete Records and Partnership Accounts. Link both topics to Ways to Finance both ownership Models</p>	<p>Paper 1 – Financial Accounting Mock exams Revise for Mocks</p> <p>Focus: Work through the main topics and exam technique particularly on essays</p>
Assessments	<p>Topic Assessment: Basic T Accounts and Prepare Financial Statements for Sole Traders</p>	<p>Topic Assessment: More Advance Adjustments for Sole Traders and Verification of Records</p>	<p>Topic Assessment: Reasons for Limited Company Accounts and Basic Adjustments for Limited Companies</p>	<p>Topic Assessment: Cash Flows and Schedule of Non Current Assets. Explain and evaluate the Calculations</p>	<p>Topic Assessment: Incomplete Records and Partnership Accounts</p>	<p>Mock Exam Away from Point of learning: covering topics learnt so far. For year 12</p>
Building on Prior Learning	<p>Substantive Knowledge Accounting is rich in complex knowledge and something which has been built over time. From GCSE, students will draw on knowledge of Subjects like Business and Maths. Knowledge of Accounting explains how Financial information is used in the modern world and will enable students at Trinity to interpret and make informed decisions about information presented.</p> <p>Disciplinary/procedural Knowledge From their GCSE's Students will have some understanding of elements which make up Businesses and when information is Objective and Subjective. The information created will have economic, social, historical and cultural Context. Along with these areas of knowledge it will allow Accountants to apply responses in more sophisticated ways ensuring depth and to make judgements and draw conclusions to Given Business information</p>					
Cultural Capital	<p>Business is at the heart of Modern Society and the Economy and Accountancy is at the heart of Business. Accounting education is considered to be important because it has economic benefits, social and Cultural benefits. Through Accounting, pupils can learn 'powerful knowledge', enabling them to become informed and active participants in our increasingly complex Financial society. Learners will be able to associate what they hear on the news and read in newspapers with what they have learnt in lessons. Learners will gain an insight into how the preparation of the Accounts impacts the figures they see in the media and how interpretation will be impacted by the needs of the various stakeholders</p>					
Mastery	<p>In terms of mastery students will Demonstrate Advanced knowledge and understanding of a range of accounting principles, concepts, and techniques from across the specification. They can Apply accounting principles, concepts, and techniques with robust accuracy, using recognised formats and layouts and demonstrate a robust ability to evaluate complex accounting data, making judgements and drawing sound and logical conclusions</p>					
Development of Character	<p>A wide range of virtues are covered through the teaching of Accountancy. As our culture is becoming more diverse, it is important students learn to appreciate and understand other people's fears/needs/hopes/ambitions. Intellectual virtues are necessary when applying the critical eye over Accounts Through the teaching of the difference between Right and Wrong as part of ethical behaviour for Accountants, we help to embed the right Character virtues in Students. .</p>					
Extra-Curricular opportunities	<p>The emphasis in enrichment is strong at KS5. In School We have external speakers that talk to students in the World of Business and Accountancy. We also take part in ACCA competitions which allow Students to develop their Business Accountancy Presentation Skills.</p>					
Metacognitive Learning	<p>Students in Accountancy will learn through expert Modelling and exposure to a range skills and Topics which require the same application of analysis for any type of question in this area. To form these routines in knowledge, feedback will form an important part of developing students as metacognitive learners, they will be able to effectively apply exam technique and use feedback areas for development to help plan for success in future assessments/work. Students in Year 13 should be self-regulated learners, know how to successfully revise and apply Accounting knowledge and principles in order to make clear judgements and reach plausible conclusions.</p>					