

A Level Accountancy Curriculum Intent

The Accountancy curriculum at Trinity High School has been carefully designed so that students' **knowledge** – both substantive and disciplinary – becomes more broad and more sophisticated as they progress through the key stages. We have used the strong **subject expertise** within our department to ensure **inclusivity** - that all students are able to access and understand even the most complex of concepts.

For example, in Year 12 The Students will understand the role and develop the skills of the accountant in developing and evaluating accounting information systems and in preparing financial and management accounting information. They will apply the principles and techniques of accounting in the preparation of financial and management accounting information including using the double entry model to record transactions, prepare financial statements for different types of organisations, and prepare management accounting information to enable management to plan, control and make decisions.

Our curriculum also ensures that students' disciplinary knowledge develops in an equally advanced way. For example, year 12 students will begin by understanding the double entry bookkeeping system and will progress to final Accounts and their use and purpose

We use the principles of **cognitive science** in the planning of our curriculum, to ensure that students develop bodies of knowledge through revisiting key concepts in different contexts. Each element of the curriculum has been **carefully sequenced** to aid the **acquisition and remembering** of this content and through this, students will be enabled in their learning - to think **metacognitively**.

Finally, although outcomes are very important, we know that teaching to the test is counterproductive in developing knowledge and understanding. Our curriculum is therefore enriched by a wealth of **cultural capital** – the glue which helps the core content to stick. For example, while students are studying business performance, we look at articles from Newspapers to gain context about the geopolitical context of the environment the Business operates in. Cultural Capital is identified in our document as the hinterland.

The document below details the core substantive and disciplinary knowledge and how these build over time in our subject.

Subject: Year 12 Accountancy Curriculum Intent

Term	Core Propositional Knowledge (The What)	Procedural Knowledge (The How)	Hinterland
Autumn	<p>Introduction to A Level Accountancy</p> <p>In this term, Students are to be introduced to the key areas of A level Accountancy, the key terms that are used within the subject. They will then revisit these at different points during the term.</p> <ul style="list-style-type: none"> • 3.1 An introduction to the role of the accountant in business. • 3.2 Types of business organisation • 3.3 The double entry model • 3.4 Verification of accounting records- • 3.5 Accounting concepts used in the preparation of accounting records- • 3.6 Preparation of financial statements of sole traders- 	<ul style="list-style-type: none"> • AO1: Learners will Demonstrate knowledge and understanding of accounting principles, concepts and techniques. • AO2: Learners will Apply knowledge and understanding of accounting principles, concepts and techniques. 	<p>Weekly Quizzes on Published Limited Company Results with the emphasis on Profitability Ratios</p> <p>Weekly Accounting news story and relevant Business news story of the week will be shared and discussed with students.</p> <p>Investigation Of local Accountancy Businesses in the local areas</p>
Spring	<ul style="list-style-type: none"> • Continued • Learners will use the Knowledge gained from the Autumn term on Sole Traders and their various transactions and develop it further for more advanced scenarios for Sole Traders and Limited Companies • 3.6 Preparation of financial statements of sole traders • 3.7 Limited company accounts • 3.8 Analysis and evaluation of financial information 	<ul style="list-style-type: none"> • AO3: Learners will Analyse and evaluate accounting data to present information, make judgements and draw conclusions. 	<p>Weekly Quizzes on Published Limited Company Results with the emphasis on Profitability Ratios</p> <p>Weekly Accounting news story and relevant Business news story of the week will be shared and discussed with students.</p> <p>Investigate the Limitations of Published Accounts for Limited Company Accounts</p>

Summer	<ul style="list-style-type: none"> • Learners will further develop their knowledge for Sole Traders and Will start on Partnerships. They will compare and contrast the 2 types of ownership Models. • 3.14 Accounting for Incomplete records • 3.15 Partnerships 		
Year 12 End Point	There will be a Mock exam of 2 hours To enable your students to show their breadth of knowledge and understanding, The paper will be using a mixture of question types including multiple choice, short answer and scenario based essay questions. They will be Assessed on topics 3.1 to 3.8 in year 12 and all of the topics in year 13		