

## **Curriculum Overview 2019/20**

**Subject: Accounting** 

	Year 12	Year 13
HT1	3.1 Introduction to the role of the accountant in Business 3.2 Types of Business Organisations	3.14 Accounting for organisations with incomplete records
	3.3 The double entry model	3.15 Partnerships
HT2	3.3 The double entry model (continued)	
	3.5 Accounting concepts used in the preparation of accounting records	3.16 Accounting for limited Companies
НТ3	<ul><li>3.6 Preparation of financial statements of sole traders</li><li>3.4 Verification of Accounting Records</li></ul>	3.12 Absorption Costing And ABC
НТ4	3.7 Limited Company Accounts	3.11 Standard costing and variance analysis
	3.8 Analysis and evaluation of financial information	3.13 Capital Investment Appraisal
HT5	3.9 Budgeting	3.17 Interpretation, analysis and communication of accounting information
НТ6	3.10 Marginal Costing	
	3.18 The impact of ethical considerations	