



Long Term Plan

IAL Accounting



2021-2022	Autumn 1 7 weeks	Autumn 2 7 weeks	Spring 1 7 weeks	Spring 2 7 weeks	Summer 7 weeks	
Year 12	Unit 1: The Accounting costing and system 1. Accounting role 2. Double entry 3. Income statements 4. Statement of financial position 5. Periods and Adjustments 6. Depreciation	Unit 1: The Accounting costing and system 1. Allowance for doubtful debts 2. Financial statements 3. Accounting concepts 4. Capital and revenue expenditure 5. Disposal of non-current Assets 6. Correction of errors 7. Effects on profit	Unit 1: The Accounting costing and system 1. Control Accounts 2. Departmental Accounts 3. Partnerships 4. Costing 5. Manufacturing Accounts 6. Advanced costing 7. Apportionment and continuous allotment of service departments	Unit 1: The Accounting costing and system 1. Incomplete records 2. Income statement, Statement of Financial Position (Inventory valuation) 3. Club Accounts 4. Income and Expenditure account 5. Profitability and liquidity ratios 6. Assessing Business Performance 7. Forward Projections 8. ICT Accounting	Unit 1: The Accounting costing and system Revision process Solution of questions from the past papers	Study Leave
Year 13	Unit 2: Corporate and management Accounting 1. Financial statements – Statement of Comprehensive Income 2. The Role of the Auditor 3. Reserves and Provisions 4. Authorised, issued and called-up share capital. Rights issues and bonus issues 5. Shares and debentures	Unit 2: Corporate and management Accounting 1. Purchase of limited companies. Revaluation of assets and liabilities 2. Investment Ratios 3. Ratios involving dividends 4. Statement of Cash flows	Unit 2: Corporate and management Accounting 1. Budgeting 2. Standard costing 3. Project Appraisal 4. Break-even analysis	Unit 2: Corporate and management Accounting 1. Marginal Costing and Absorption Costing 2. Marginal Costing and Absorption Costing – Limiting factors 3. ICT in accounting	Unit 2: Corporate and management Accounting Revision process Solution of questions from the past papers	Study Leave