



# Long Term Plan

## IGCSE Accounting

2021-2022	Autumn 1 7 weeks	Autumn 2 7 weeks	Spring 1 7 weeks	Spring 2 7 weeks	Summer 7 weeks
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<p><b>Year 10</b></p>	<p><b>Unit 1: Introduction to bookkeeping and accounting</b></p> <p>Types of business organisations</p> <p>Accounting concepts</p> <p>Use of Accounting technology</p> <p>Professional ethics</p>	<p><b>Unit 1: Introduction to bookkeeping and accounting</b></p> <p>Business documents</p> <p>Ledger Accounting</p>	<p><b>Unit 1: Introduction to bookkeeping and accounting</b></p> <p>Capital and revenue expenditure</p> <p>Depreciation</p> <p>Irrecoverable debts</p> <p>Other receivables and other payables</p>	<p><b>Unit 1: Introduction to bookkeeping and accounting</b></p> <p>Trial balance</p> <p>Control Accounts</p> <p>Correction of errors</p> <p>Bank reconciliation statements</p>	<p><b>Unit 1: Introduction to bookkeeping and accounting</b></p> <p>Revision process</p> <p>Solution of questions from the past papers</p>
<p><b>Year 11</b></p>	<p><b>Unit 2: Financial statements</b></p> <p>Revision unit 1</p> <p>Financial statements for sole traders</p>	<p><b>Unit 2: Financial statements</b></p> <p>Incomplete records</p> <p>Financial statements for partnerships</p> <p>Accounting ratios</p>	<p><b>Unit 2: Financial statements</b></p> <p>Manufacturing Accounts</p> <p>Accounting concepts</p> <p>Depreciation-Capital and revenue expenditure</p> <p>Accounting treatment of irrecoverable debt</p>	<p><b>Unit 2: Financial statements</b></p> <p>Irrecoverable debts in financial statements</p> <p>Accounting for other receivables and other payables</p>	<p><b>Unit 2: Financial statements</b></p> <p>Revision process</p> <p>Solution of questions from the past papers</p>