

200/7

Original: 1994

Revised: 2002/06



Curriculum
Council

ACCOUNTING

(Year 12 E200)

Suggested Time Plan and Assessment Program

SAMPLE TIME PLAN ACCOUNTING YEAR TWELVE

TERM 1	TOPIC	ASSESSMENT
Week 1	Revision - Accounting cycle rules, terms and definitions. Accounting assumptions, principles etc.	
Weeks 2-4	Depreciation and Disposal of Depreciable Assets: <ul style="list-style-type: none"> • Calculation of depreciation, journal and ledger entries and accounts • Asset register Revision of journals, ledgers, and trial balance.	In class Assignment on Depreciation and Disposal of Depreciable Assets. Test on Depreciation and Disposal of Depreciable Assets.
Weeks 5-8	Budgets: <ul style="list-style-type: none"> • Revise cash control • Cash budget, budgeted income statement • Revision of balance day adjustments and financial reports 	In class Assignment on Budgets. Test on Budgets.
Weeks 8-10	Partnerships: <ul style="list-style-type: none"> • Characteristics • Partnership agreements • General journal entries and ledger accounts 	
TERM 2	TOPIC	ASSESSMENT
Week 1	Partnerships: <ul style="list-style-type: none"> • Classified income statement • Appropriation and classified balance sheet 	In class Assignment on Partnerships. Test on Partnerships - theory and practical.
Weeks 2-6	Companies: <ul style="list-style-type: none"> • Theory aspects and regulation • Business ownership, shares, debentures and reserves • Journal and ledger entries, retained earnings and financial statements • Statement of changes in equity • Balance sheet 	In class Assignment on Companies. Test on Companies - theory and practical.

Weeks 7-8	Sources of Finance. Concepts, Principles and Practices: <ul style="list-style-type: none"> • Framework for the Preparation and Presentation of Financial Statements • Internal control • Inventory methods • Assumptions and principles • Qualitative characteristics • Definitions of assets, liabilities, equity, income and expenses 	In class essay on Concepts, Principles and Practices. Test on Concepts, Principles and Practices.
Weeks 9-10	Revision and examinations Review exam	Exam
TERM 3	TOPIC	ASSESSMENT
Week 1-2	Cash Flow Statements: <ul style="list-style-type: none"> • Cash as per AASB 107 • Classification • Preparation • Account reconstructions 	In class Assignment on Cash Flow Statements. Test on Cash Flow Statements
Weeks 3-5	Clubs and Societies: <ul style="list-style-type: none"> • Characteristics • Incorporation • Subscriptions • Financial reports 	In class Assignment on Clubs and Societies. Test on Clubs and Societies
Weeks 6-7	Analysis and Interpretation: <ul style="list-style-type: none"> • Calculation of ratios 	In class Assignment on Ratio Analysis. Test on Analysis and Interpretation.
Week 8	Revision	
Weeks 9-10	Examinations	Exam
TERM 4	TOPIC	ASSESSMENT
Week 1	Review examination Revision - Partnerships and Companies Work through past TEE Questions	
Week 2	Revision - Disposal of Depreciable Assets, Budgets and Clubs and Societies Work through past TEE Questions	
Week 3	Revision - Cash Flow Statements, Ratio Analysis and Concepts, Principles and Practices Work through past TEE Questions	

YEAR 12 ACCOUNTING ASSESSMENT PROGRAM

CONTENT	Continuous Assessment 10-15%	Topic Tests 35-40%	Exams 50%	Total 100%
Concepts, Principles etc. 5-10%	1.00%	3.00%	5.00%	9.00%
Depreciation and Disposal 10-15%	1.50%	4.50%	6.00%	12.00%
Cash Flow Statements 10-15%	1.50%	4.50%	6.00%	12.00%
Analysis & Interpretation 5-10%	1.00%	3.00%	4.00%	8.00%
Partnerships 10-15%	1.50%	4.50%	6.00%	12.00%
Companies 20-25%	3.00%	9.00%	11.00%	23.00%
Budgets 10-15%	1.50%	4.50%	6.00%	12.00%
Clubs and Societies 10-15%	1.50%	4.50%	6.00%	12.00%
TOTALS	12.50%	37.50%	50.00%	100.00%