

Department of Business Studies and Computing Science



Higher Accounting

Week Beginning	Planned Learning
1 March (6 periods)	<u>Unit 2 – Management Accounting</u> Revision of Investment Appraisal, Accounting Rate of Return and the Payback Method.
8 March (6 periods)	<u>Unit 2 – Management Accounting</u> Revision of Service Costing including calculation of the cost per unit, calculation of mark-up and margin.
15 March (6 periods) Possible return of pupils to classroom teaching.	<u>Unit 1 – Financial Accounting</u> Revision of Partnership Accounts including accounting for the Introduction of a new partner, revaluation of assets and goodwill. Revision of sales/production budgets. Revision of cash budgets.
22 March (6 periods)	SQA – past paper examination practice. (Revision of key areas of course content requested by pupils).
29 March (4 periods)	(Revision of key areas of course content requested by pupils). Spring Assessment 1 – pupils may have the opportunity to undertake assessment and receive feedback to support moving learning forward.
5 April	Easter Holidays
12 April	Easter Holidays – Easter Supported Study
19 April (6 periods)	<u>Unit 2 – Management Accounting</u> Revision of investment ratios including: Gearing Ratio, Dividend Yield, Dividend Cover, Dividend per Share, Price/Earnings ratio and Interest Cover.
26 April (6 periods)	SQA – past paper examination practice.
3 May (6 periods)	SQA – past paper examination practice
10 May (6 periods)	Spring Assessment 2 – pupils will undertake a final examination in late April or early May 2021. The examination will last 2 hours and 30 minutes and will assess all 2 units of the Higher course.

WORK TOGETHER

LEARN TOGETHER

ACHIEVE TOGETHER