

Department of Business Studies and Computing Science



National 5 Accounting

Week Beginning	Planned Learning
1 March (3 periods)	<u>Unit 1 – Correction of Errors</u> Continuation of Correction of Errors topic. Pupils should be aware of the 6 errors which don't influence the trial balance totals and how correcting these errors may influence Gross Profit and/or Profit for the Year. SQA past examination practice.
8 March (3 periods)	<u>Unit 2 – Profit Maximisation</u> Candidates will learn how to maximise profit/contribution under the constraint of a limiting factor, such as machine hours. SQA past examination practice.
15 March (3 periods) Possible return of pupils to classroom teaching.	<u>Unit 2 – Profit Maximisation</u> Candidates will learn how to maximise profit/contribution under the constraint of a limiting factor, such as machine hours. SQA past examination practice.
22 March (3 periods)	<u>SQA Past Paper Practice: Whole Course Revision</u> Topics could include: Income Statements, Statements of Financial Position, Business Documents, preparing a Trial Balance, Correction of Errors, Ratio Analysis Inventory Control, Cash Budgets, Overhead Analysis and Profit Maximisation.
29 March (1 period – Friday Holiday)	Spring Assessment 1 – pupils may have the opportunity to undertake assessment and receive feedback to support moving learning forward. This piece of assessment will last 1 period and will cover a small number of questions under exam conditions .
5 April	Easter Holidays
12 April	Easter Holidays
19 April (3 periods)	<u>SQA Past Paper Practice: Whole Course Revision</u> Topics could include: Income Statements, Statements of Financial Position, Business Documents, preparing a Trial Balance, Correction of Errors, Ratio Analysis Inventory Control, Cash Budgets, Overhead Analysis and Profit Maximisation.
26 April (3 periods)	<u>SQA Past Paper Practice: Whole Course Revision</u> Topics could include: Income Statements, Statements of Financial Position, Business Documents, preparing a Trial Balance, Correction of Errors, Ratio Analysis Inventory Control, Cash Budgets, Overhead Analysis and Profit Maximisation.
3 May (3 periods)	<u>SQA Past Paper Practice: Whole Course Revision</u> Topics could include: Income Statements, Statements of Financial Position, Business Documents, preparing a Trial Balance, Correction of Errors, Ratio Analysis Inventory Control, Cash Budgets, Overhead Analysis and Profit Maximisation.
10 May (3 periods)	Spring Assessment 2 – pupils will undertake a final examination in early May 2021. The examination will last 2 hours and will assess all 3 units of the National 5 course.

WORK TOGETHER

LEARN TOGETHER

ACHIEVE TOGETHER