

**Teacher Guide**

Cambridge  
**IGCSE**

Cambridge  
**O Level**

# Cambridge IGCSE® and Cambridge O Level Accounting and Principles of Accounts

0452 and 7110

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## **Introduction**

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### **The purpose of this teacher guide**

This teacher guide is designed to introduce you to the syllabus and support materials available from Cambridge and to help you organise and plan your teaching. It also offers advice and guidance on delivery, classroom practice and preparing your learners for the external examination.

When planning a course, you need to be familiar with the curriculum content, the assessment structure and the support materials available.

The syllabus covers the overall aims, assessment objectives, descriptions of the examination components and grade descriptions for the subject.

The sample scheme of work and lesson plans in the appendices provide examples of how we can break down the curriculum into learning objectives. These also illustrate the planning principles outlined in sections 2 and 3 of this guide. The secure online support for Cambridge teachers, Teacher Support, (<http://teachers.cie.org.uk>) contains schemes of work which can be adapted to suit individual needs.

This site also contains a range of support materials for teachers such as past examination papers, mark schemes, and examiner reports.

Making use of all the resources available will help you to understand:

- how the teaching relates to the assessment objectives
- how to prepare your learners for their external examination
- the standard of the assessment.

It will also save you time.

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## Section 1: Syllabus overview of Cambridge IGCSE Accounting

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### Cambridge IGCSE Accounting

The following section summarises the main structural aspects of the two qualifications from their respective syllabus documents, purely for convenience within this guide. However, the syllabus documents themselves should be referred to as the authoritative source of technical information on these qualifications. (Please ensure that you are referring to the syllabus for the year in which the examination is to take place as small variations may occur from year to year.)

#### 1.1 Aims

The syllabus aims are to enable learners to develop:

- knowledge and understanding of the principles and purposes of accounting for individuals, businesses, non-trading organisations and society as a whole
- an understanding of accounting principles, policies, techniques, procedures and terminology
- improved skills of numeracy, literacy, communication, enquiry, presentation and interpretation
- improved accuracy, orderliness and the ability to think logically
- an excellent foundation for advanced study.

#### 1.2 Assessment objectives

Learners are assessed on three assessment objectives (AOs).

##### **AO1 Knowledge with understanding**

Learners should be able to

- demonstrate knowledge and understanding of facts, terms, principles, policies, procedures and techniques that are in the syllabus
- demonstrate understanding of knowledge through numeracy, literacy, presentation and interpretation
- apply knowledge and information to various accounting situations and problems.

##### **AO2 Analysis**

Learners should be able to

- select data which is relevant to identified needs of business
- order, analyse and present information in an appropriate accounting form.

##### **AO3 Evaluation**

Learners should be able to

- develop an ability to interpret and evaluate accounting information and to draw reasoned conclusions.

## 1.3 Relationship between assessment objectives and syllabus topics

### **AO1 Knowledge with understanding**

This assessment objective includes topics such as definitions, ledger accounts, business documents, books of prime entry, trial balance, and control accounts.

### **AO2 Analysis**

This assessment objective includes topics such as bank reconciliation statements, financial statements, suspense accounts and correction of errors.

### **AO3 Evaluation**

This assessment objective includes topics such as profit correction, calculation and interpretation of ratios, application of principles and the impact of policies on the business.

## 1.4 Assessment structure

There are two compulsory components: Paper 1 and Paper 2.

Component	Description	Duration	Weighting
Paper 1	<p>Unseen examination paper based on topics from the whole of the syllabus containing</p> <ul style="list-style-type: none"><li>• 8–12 multiple choice items</li><li>• Some short-answer questions</li><li>• 4 or 5 structured questions</li></ul> <p>Answers are written on the question paper</p>	1 $\frac{3}{4}$ hour	50%

Component	Description	Duration	Weighting
Paper 2	<p>Unseen examination paper based on topics from the whole of the syllabus containing</p> <p>4 or 6 structured questions</p> <p>Answers are written on the question paper</p>	1 $\frac{3}{4}$ hour	50%

The full range of grades (A\*–G) is available.

## 1.5 Relationship between assessment objectives and components

The following table shows how the skills are weighted to give an indication of their relative importance. It is not intended to provide a precise statement of the number of marks allocated to particular skills.

Component	AO1 Knowledge with understanding	AO2 Analysis	AO3 Evaluation
Paper 1	70%	20%	10%
Paper 2	45%	30%	25%
Total (approx.)	60%	25%	15%

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## **Section 2: Syllabus overview of Cambridge O Level Principles of Accounts**

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Again, please always refer to the syllabus document for the year in which the examination will be taken for the most up to date information.

### **2.1 Aims**

The syllabus aims are to enable learners to develop:

- an understanding of the role of accounting in providing an information system for monitoring progress and decision-making
- an understanding of accounting concepts, principles, procedures and terminology
- skills in preparing and interpreting accounting information
- knowledge and understanding of the aims and activities of business and non-trading organisations, their accounting implications and the accounting techniques and procedures appropriate to them
- skills of numeracy, literacy, communication and enquiry
- accuracy, orderliness, logical thought and an appreciation of professional ethics

### **2.2 Assessment objectives**

Learners are assessed on three assessment objectives (AOs).

#### **AO1 Knowledge with understanding**

Learners should be able to:

- demonstrate knowledge and understanding of facts, terms, concepts, conventions, principles and techniques appropriate to the syllabus
- demonstrate understanding of knowledge through numeracy, literacy, presentation and comprehension
- apply knowledge and information to various accounting situations and problems.

#### **AO2 Analysis**

Learners should be able to:

- select, analyse and order information in written, numerical and diagrammatic form
- present appropriate information in an accepted accounting form.

#### **AO3 Evaluation**

Learners should be able to:

- interpret and evaluate accounting information and to draw reasoned conclusions

## 2.3 Relationship between assessment objectives and syllabus topics

### **AO1 Knowledge with understanding**

This assessment objective includes topics such as definitions, ledger accounts, business documents, books of prime entry, trial balance, and control accounts.

### **AO2 Analysis**

This assessment objective includes topics such as bank reconciliation statements, financial statements, suspense accounts and correction of errors.

### **AO3 Evaluation**

This assessment objective includes topics such as profit correction, calculation and interpretation of ratios, application of principles and impact of policies on the business.

## 2.4 Assessment structure

There are two compulsory components: Paper 1 and Paper 2.

Component	Description	Duration	Weighting
Paper 1	Unseen examination paper based on topics from the whole of the syllabus containing <ul style="list-style-type: none"><li>• 30 multiple choice items</li></ul> Answers are written on a pre-printed form	1 hour	33.3%

Component	Description	Duration	Weighting
Paper 2	Unseen examination paper based on topics from the whole of the syllabus containing <ul style="list-style-type: none"><li>• 4 or 6 structured questions one of which involves the preparation of financial statements</li></ul> Answers are written on the question paper	2 hour	66.6%

The full range of grades (A\*–E) is available.

## 2.5 Relationship between assessment objectives and components

The following table shows how the skills are weighted to give an indication of their relative importance. It is not intended to provide a precise statement of the number of marks allocated to particular skills.

Component	AO1 Knowledge with Understanding	AO2 Analysis	AO3 Evaluation
1	60%	40%	
2	25%	55%	20%

## Section 3: Planning the course

In this section we consider the kinds of issues you will need to think about in order to plan the delivery of your course. Planning can be broken down into three levels of detail:

- long-term planning (coverage over the year)
- medium-term planning (breaking the content down into teaching units)
- short-term planning (creating lesson plans).

### 3.1 Key factors

Before starting on a plan for the course, it is necessary to consider:

- the number of lessons required to cover the syllabus (a total of 130 guided learning hours\* is recommended by the syllabus)
- the amount of teaching time available
- the learning outcomes for the course
- the methods of checking the learners' understanding
- the dates of the external examination
- whether there are several teachers with classes following the same course
- the resources (such as textbooks) that are available.

\* Guided learning hours include direct teaching and any other supervised or directed study time. They do not include time spent by teachers preparing teaching materials and marking assessments. They do not include private study time spent by the learner.

### 3.2 Long-term planning

It is necessary to consider:

- length of course (one year or two years)
- the number of weeks in the school year
- the number and length of lessons per week
- the number of assignments (classwork and homework) to be given
- the amount of time to be devoted to revision at the end of the course
- the composition of the classes (mixed ability or streamed)
- the dates of any internal examinations.

Where there are several teachers with classes following the course, an overall plan can be drawn up so that all the classes follow the same scheme of work, complete the same assignments and so on. A group of teachers working together allows for a sharing of ideas and experience which can be of benefit to every member of the group, and, subsequently, of benefit to the learners.

If you are the only teacher of the course the plan will be an individual one, bearing in mind any school policies about the setting of homework assignments and so on.

In either situation, it may be necessary to modify the plan in view of the actual situation. There may be some unforeseen happenings over which you have no control. It may be that you find the plan needs to be amended in view of the learning experience of a particular group of learners. If it is your first experience of a scheme of work for this syllabus you can expect that the plan may have to be amended in light of actual circumstances. Do keep a record of any changes to the plan as these will be invaluable when preparing the plan for future courses.

The long-term plan should be regarded as a guide and not a rigid plan which has to be adhered to at all costs.

The sample long-term plan in Appendix 1 is based on a course of 130 guided learning hours. It should be regarded as an example only; it is not intended to be an “official” scheme of work.

When preparing a long-term plan it is necessary to consider the textbook being used. For example some textbooks cover depreciation before accrued and prepaid income and expenses, so this may influence the order in which the topics are taught.

The syllabus content is arranged according to topics: it is not intended to be a recommended teaching order. For example, accounting principles are listed towards the end of the syllabus content, but these can be taught at any appropriate point; the principle of accruals (matching) can be introduced when teaching accrued and prepaid income and expenses.

### 3.3 Medium-term planning (scheme of work)

The next stage of planning is to break down the long-term plan into smaller sections. A medium-term plan can vary in length: it can be a plan for a school term, or can be a plan for a few teaching weeks.

A medium-term plan allows you to consider the long-term plan in more detail and to decide how and when key skills can be developed most effectively. You need to consider how each topic is going to be linked to the following topic and how the necessary knowledge and understanding are going to be imparted. For example, how are you going to link the preparation of financial statements to the previous topic of double entry?

Medium-term planning allows you to break down the long-term plan into learning outcomes, teaching activities and learning resources for each of the topics.

You can find suggested schemes of work on Teacher Support, <http://teachers.cie.org.uk> Two extracts from the IGCSE scheme of work are shown in Appendix 4 and two extracts from the O Level scheme of work are shown in Appendix 5. A template which can be used for a medium-term plan (scheme of work) is also provided in Appendix 6.

Short-term planning – the creation of actual lesson plans – follows on from medium-term planning. It is then when the actual details of the specific lesson activities takes place.

### 3.4 Planning lessons

In this section we take a closer look at the process of creating lesson plans. You can find a suggested lesson plan template in Appendix 9.

### 3.4.1 Key ingredients

Lesson plans help you to focus on a number of areas:

- linking the assessment objectives to the specific syllabus content
- pinpointing opportunities for active learning
- establishing the timing of the activities to be completed within the lesson
- ensuring that formative and summative assessments take place at appropriate times
- considering general classroom management
- incorporating examples from local businesses.

#### **Lesson plans**

How each lesson is actually delivered depends not only on your own personality and experience, but also on the particular topic. Some topics are necessarily based on teacher-led learning whilst other topics can be based on learning through activities.

It is important to get the learners actively involved in the learning process as much as possible. Learners often like lessons to follow a routine, but we should try to vary the pace of teaching and the activities within the lesson. Learners will soon get to know you and your style of teaching and recognise the change of pace and the different activities.

Two sample lesson plans are provided in appendices 7 and 8. A lesson plan template is provided in Appendix 9.

It is useful to plan lessons for say a six-week period. This will allow you to check that the sequence is logical and that the appropriate learning will be covered in the time allocated in the medium and long-term plans.

Every lesson cannot possibly be a ‘perfect’ lesson. You do not have the time to plan every lesson you teach each week down to the last detail. However, it is important to prepare some detailed lesson plans especially when a new topic is introduced.

Once you have developed a ‘bank’ of lesson plans these can form the basis of the lessons for the following year and they can also be adapted for use on other syllabuses.

#### **Teaching Aims**

Teaching aims are the general aims you set for yourself to achieve during the lesson.

#### **Lesson Objectives**

Lesson objectives are what you are aiming for the learners to be able to do at the end of the lesson. You may wish to share the lesson objectives with the learners by writing them on the board at the start of the lesson. You might also ask them at the end of the lesson whether they think the objectives have been achieved.

#### **The syllabus assessment objectives**

These are based on a combination of the assessment objectives and the curriculum content from the syllabus.

The aims and objectives are clearly connected. They are designed to set targets for you and the learners and to link these to the syllabus.

Other categories in the lesson plan are self-explanatory.

### 3.4.2 Evaluation of learning

A lesson plan should ideally include a section to be completed after the lesson which allows you to reflect on the lesson and evaluate the learning.

As soon as possible after the lesson, take a little time to reflect on it. What aspects of the lesson worked well? Which aspects of the lesson did not work as well as you would have liked? What would you do differently next time?

Making brief notes on these and similar points will assist you when you are next preparing a lesson on that particular topic.

Other ways of evaluating the effectiveness of a lesson are by peer evaluation (a colleague sitting and observing the lesson) and by team-teaching (several classes are combined for a particular topic with the class teachers leading the group for different aspects of the topic).

## Section 4: Assessment

### 4.1 Types of assessment

Assessment can be divided into two – formative assessment and summative assessment.

#### 4.1.1 Formative assessment

This can be regarded as assessment *for* learning, as it is a means of assessing the skills the learners have acquired. Such assessment can take place at any time during the course and is a way of checking whether the learners have achieved the learning objectives of a particular lesson or topic. It can consist of a question and answer session in class or homework/classwork assignments.

#### 4.1.2 Summative assessment

This can be regarded as assessment *of* learning as it is an assessment of what learners have achieved by the end of the course or the end of the academic year. The external examination at the end of the course is the summative assessment. Similar summative assessment in the form of an internal examination may take place at the end of the academic year. This type of assessment is long-term.

### 4.2 The purpose and function of assessment

Type of assessment	Purpose	Diagnostic function
Formative	To establish whether learners have met the learning objectives or are on track to do so.	To identify why learners do not understand (or have difficulty with) some topic or idea and to use this information to take appropriate action to correct mistakes or misconceptions.
Summative	To 'sum up' what learners have achieved. (These are long-term.)	<p>To establish what general level of ability the learner has attained in terms of understanding, selecting and applying the knowledge and skills they have been taught.</p> <p>This kind of assessment is used as a means of reporting to other establishments and to parents on the actual attainments of learners.</p>

## 4.3 Techniques for formative assessment

Assessment can take many varied forms and it is important to try to make use of as many as possible. The assessment does not have to be a formal written piece of work which is marked by the teacher and the mark recorded. A number of ways of carrying out formative assessment are given below.

### 4.3.1 Question and answer techniques

No formal record is maintained of individual achievement in the following methods of assessment. They are still valuable tools in the learning process and are a means of involving learners in their own learning.

Try to involve the class as a whole – not just the more able learners.

This can initially be a short series of questions to re-cap on the previous lesson.

During the lesson a series of simple questions can be asked e.g. “Which side of the cash book should this be entered?”

This can then be developed into making learners reason things out for themselves. For example, having shown a contra entry of cash to bank, ask learners to suggest an entry for bank to cash or having entered a cheque from a debtor ask the learners to suggest an entry for a dishonoured cheque.

It is not necessary to wait until ratio analysis is taught before a little interpretation is introduced. For example, having prepared a cash book resulting in a bank overdraft, learners can be asked to suggest how this could have been avoided and could be remedied: having prepared a statement of financial position showing a lack of net current assets, learners can be asked to discuss the significance of this and suggest ways to improve the position.

The lesson can close with a short series of questions covering the main points of the lesson.

### Group work

Group work can be a useful tool in the learning process. Groups preferably should be of mixed ability and vary each time group work is undertaken.

A practical group activity could be to provide each group with a set of business documents (invoices, credit notes, cheque counterfoils, paying-in counterfoils etc) and asked to record this information in a trader's accounting records.

A discussion group activity could be to ask each group to make a list of advantages and disadvantages of partnerships (before the topic is taught formally) and then appoint a spokesperson to report back to the rest of the class. A list could be compiled on the board as each group adds a new point.

Once ratio analysis has been taught, groups could be provided with trading results from two traders and asked to provide a report comparing the two sets of results.

### Incorporating ICT

If there is access to computers, a short period at the end of a lesson can be used to try out various quizzes and short-answer tests which are available. Googling “games in accounting” will provide a list of some of the materials available. It is always recommended that you try these for yourself to ensure that they are suitable for learners at a particular stage of learning.

### 4.3.2 Formal assessment by means of assignments

Another useful method of formative assessment is the setting of assignments. These can be completed either in the classroom or at home and consist of individual pieces of work which can be marked (and a record kept).

Such assignments can range from 10 short-answer questions to be completed in the classroom in a set period of time, an exercise from the textbook, or an examination question to be completed in the classroom or at home.

These can be given at the end of a particular topic and can be used to assess whether learners have understood and achieved the learning objectives of that particular topic.

Ideally an assignment should be constructed so that there are sections which test learners of all abilities. Where possible, questions should be graded, starting with relatively easy items and progressing to more difficult ones.

It is preferable to set tasks which are independent of each other. Constant carrying forward of learners' own figures means that marking is more difficult and more time-consuming. More importantly, a learner who fails to complete the first task may be unable to attempt subsequent tasks.

The assessments can be marked in various ways. Short answer assessments can be structured so that the learners can mark their own work or exchange books and mark the work of another learner.

It is more appropriate for a longer structured assessment to be marked by the teacher.

Schools have a formal homework timetable so it may be necessary to set the homework assignments according to this pre-determined schedule.

## 4.4 Techniques for summative assessment

The final summative assessment is the externally set and marked examination. The school may have a policy of setting internal examinations at the end of the academic year or at the end of term. These internal examinations should be based on the format of the external examinations taking into account the amount of the syllabus covered at that point.

## 4.5 Feedback

Whatever form the assessment takes, it should provide valuable feedback for both the learners and the teacher.

By observing the learners in a general question and answer session or in group work the teacher is able to see how groups or individuals are making progress. The participation of individual learners can also be observed.

It is essential that learners receive feedback as this will show them which topics or aspects of a topic they need to spend more time on in order to improve their skills.

Where the assessment is marked in class, you can provide explanations when going through the answers. Where you have marked the assessment individually, it is important that you put corrections and comments on each individual piece of work. Learners can then see not only *where* they have gone wrong, but also *how* the answer could have been prepared.

## **Section 4: Assessment**

The results of the assessment should also be used as feedback by the teacher. It can show which topics need to be revised by the individual learner and which topics could be more profitably revised with the whole class. This enables you to plan for feedback in the next lesson. It also allows you to consider whether the assessment contributed to the learning process. If necessary you can make adjustments and improvements before filing it away for use in the following year.

## Section 5: Preparing learners for the final assessment

### 5.1 Revision tips for learners

The following section aims to offer some general guidance which may be useful to learners who are preparing to sit the IGCSE Accounting or O Level Principles of Accounts examinations.

#### Before the examination

- Make sure you have covered all the topics on the syllabus in your revision. Check this with your teacher if you are unsure.
- Study the past examination papers to get an idea of the sort of questions and the styles of paper that are set.
- Work through as many examples and past examination papers as possible.
- Practise answering narrative questions as well as practical questions.

#### On the day of the examination

- Make sure you know exactly where the examination is taking place.
- Allow plenty of time to get to the venue.
- Remember to take a few pens, pencil, ruler and calculator.

#### In the examination

- Read each question very carefully so that you really do understand what is being asked.
- Take particular note of the command word in each question e.g. state, explain etc.
- Look at the number of lines provided: if only one or two lines are provided a short answer is obviously expected. But remember that you do not necessarily have to use all the lines which are provided.
- You do not have to attempt the questions in the order in which they appear so you could start with the question which you feel most confident about.
- Allocate the time according to the marks per question e.g. a 20 mark question on a paper with a total of 120 marks should take about 1/6 of the time.
- Try not to over-run on the time per question: you can always re-visit the question after you have attempted the others.
- It is far better to attempt all the required questions and only partly complete them than to do one or two questions perfectly.
- If there is an item within a question that you are not familiar with, do not abandon that question just omit that item and continue. That way you can still earn some of the available marks.
- Do not be tempted to omit the narrative questions as this can seriously reduce your possible grade.
- Do not do more than is required. For example, if two reasons are required, do not provide four. You will not lose marks but you will lose time. In such a situation the examiner will usually take the first two answers: the examiner will not select the correct answers from your list.
- Do show calculations where appropriate. This may mean that you gain some of the available marks even if the final answer is incorrect.

- If you wish to re-attempt an answer do not cross out the original until you have completed the new version. If the second attempt is on another page remember to put a note indicating where the answer may be found.
- If you finish the examination early, check your work thoroughly.

## 5.2 Key words in the examinations

In the examination papers you will find various key words (sometimes referred to as command words) are used in the questions. These words direct learners on how to answer the question. Learners should be familiar with instructions such as 'prepare', 'write up', 'explain' and so on. It is important to be able to distinguish between commands such as 'state' and 'state and explain' as these indicate the depth of the answer which is required. The number of lines provided for learners' answers may also be a useful indicator of the length of the answer required for narrative questions.

The main key (command) words in accounting examinations are:

<b>Advise</b>	Write down a suggested course of action in a given situation. This is often linked with 'Suggest'.
<b>Calculate</b>	Work out; often no format specified.
<b>Comment</b>	Make relevant statements; usually on given figures or results of calculations.
<b>Compare</b>	Write down the differences between two accounting statements of two businesses or two methods of recording something etc.
<b>Complete</b>	Fill in; often used in relation to tables, sentences or 'boxes'.
<b>Define</b>	Write down an explanation of the meaning of an accounting term.
<b>Discuss</b>	Write down a reasoned explanation of the causes/effects of a course of action or the difference between two sets of figures or between two accounting statements etc. This is often linked with 'Comment'.
<b>Draw up</b>	Present something in statement or account format etc. This is sometimes used in place of 'Prepare'.
<b>Enter</b>	Record given information in specified accounts, books or ledgers. This is sometimes used in place of 'Make entries'.
<b>Explain</b>	Give a written account of what something means or why it is done or what the outcome is.
<b>Give</b>	Write down. This is sometimes used in place of 'State'.
<b>List</b>	Write down information in a number of points. Usually no further explanation is required.
<b>Make entries</b>	Record information in specified accounts. This is sometimes used in place of 'Enter'.
<b>Name</b>	Write down the name of.....
<b>Outline</b>	Give a brief written account of something. This is often linked to 'State'.

<b>Prepare</b>	Present some accounting information in a suitable format. This is sometimes used in place of 'Draw up'.
<b>Record</b>	Make the necessary entries in a set of accounting records. This may be used in place of 'Enter' or 'Write up'.
<b>Select</b>	Choose relevant information from that given. This is often linked to a further instruction.
<b>Show</b>	Write down your calculations or write down how an item will appear in an accounting statement.
<b>State</b>	Write down. This is often used instead of 'Give' and when a written explanation of something is required.
<b>State and explain</b>	Usually requires a little more detail than just 'State' and often an explanation of why/how.
<b>Suggest</b>	Offer an explanation of why something has occurred or how a situation can be improved or what methods are available to deal with a situation etc. It requires knowledge to be related to a given situation.
<b>Using</b>	Referring back to some previous information.
<b>Write up</b>	Present accounting information in a suitable format. May be used in place of 'Prepare'.

### 5.3 Using best practice to avoid common errors in the exam room

There are various ways in which learners may fall short of their full potential in an examination. Many of these are simple and could easily be avoided by building the necessary skills and awareness into the general teaching approach.

Below are a few examples of these to watch out for.

#### Careless errors

For example:

- the transposition of figures e.g. \$4550 written as \$5450
- the use of inappropriate symbols e.g. \$40 instead of 40%
- adding a figure when it should be deducted and vice versa e.g. adding sales returns to the sales
- failing to label figures where appropriate e.g. cost of production not labelled in a manufacturing account.

#### Lack of attention to detail

Small but important errors can easily be avoided if learners become accustomed to paying close attention to detail throughout the course (such as in the preparation of accounting statements). If this can be made a habit then it is less likely to be an issue for learners in the actual examination.

For example:

- the omission of dates in ledger accounts and books of prime entry

- using inappropriate abbreviations e.g. 'B' or 'BBD' for 'Balance'
- providing an incomplete answer e.g. putting '35' for the collection period for trade receivables instead of '35 days'
- not presenting accounting statements correctly e.g. failing to display a statement of financial position correctly with the assets and liabilities sub-divided with suitable section headings and sub-totals.

### **Giving ambiguous answers**

Learners should be made aware that their answers need to be positive and clear as should be the case in all their working. Where answers are ambiguous, they will not be credited.

For example:

- in theory questions where two items are required giving a list of items (some correct and some incorrect)
- giving several words in the details column of a ledger account rather than just the name of the account where the double entry appears e.g. 'goods/sales/purchases' instead of 'sales'
- entering the same item on both sides of a ledger account
- entering the same item twice within a set of financial statements e.g. recording a partner's salary in the income statement as well as the appropriation account.

### **Failing to show calculations**

Again, it is best practice to encourage learners to show their calculations as a matter of habit throughout the course, so that in the examination they are able to access all the marks they can. Even when calculations are not specifically asked for, learners are advised to show them. Where the final answer is incorrect, say for the calculation of a ratio, it is important to point out that some marks may be earned for that part of the workings which is correct. Examinations are marked positively, rewarding what is there, and candidates can increase their chances generally by bearing this in mind.

### **Repetition**

Learners should avoid making the same point twice. For example, in theory questions when the learner is asked to list a number of points such as how to reduce the risk of bad debts they might say both "sell more goods on a cash basis rather than on credit" and "reduce credit sales and increase cash sales". These are really the same thing and will count as only one point.

### **Not answering the question being asked**

Throughout the course, learners should build skills in identifying and focusing on the issue in any given question. They may make a factually correct statement in response to a theory question, but it must address the question being asked.

Answers need to be focused and incisive and learners should avoid simply stating the obvious. For example, the statement "the receipts and payments account shows receipts and payments". Understanding what is being asked is the key to avoiding such errors but this skill does require practice and should form part of the general teaching environment in the classroom.

## 5.4 Use of past papers, mark schemes, examiner reports and example candidate responses

It is important that learners are familiar with the format of examination papers so that the actual style and presentation of the examination paper they are sitting does not come as a surprise. Learners should have the opportunity to work through as many past examination papers as possible. The published mark schemes should be applied to these examination questions. This enables both learners and teachers to understand what is required to meet the criteria.

An examiner report is published for each examination paper, containing information about how learners performed. These provide teachers with helpful commentary on all the questions on the paper, including highlighting common errors and misunderstandings.

A booklet of example candidate responses (standards booklet) is also provided by Cambridge. This contains actual extracts from learners' answers to examination questions with comments from the examiner on the quality of the answers.

## Section 6: Teacher support

### 6.1 Teacher support – key features

Teacher Support provides access to:

- specimen examination papers, past examination papers and mark schemes, and example candidates responses
- a suggested scheme of work
- a resource list
- a list of training events and conferences
- a community area where teachers can share and exchange information about the syllabus, share teaching materials, exchange ideas about teaching strategies, and ask for help and suggestions from other members of the community.

You can access Teacher Support at <http://teachers.cie.org.uk>

In addition to Teacher Support, you can also visit Ask CIE. This contains a bank of answers to frequently asked questions from Cambridge principals, teachers, learners, parents, examination officers and other customers. If you decide you would rather call or email, you may do so by visiting the Contact Us page.

You can access Ask CIE at <http://ask.cie.org.uk>

### 6.2 Endorsed textbooks

Endorsed textbooks are available in our resource list. Cambridge endorsement of a title means that it has been written to closely follow the qualification it relates to, and is therefore suitable to be used as teaching material for that specific syllabus. We also provide a list of other titles which may be useful as reference resources when teaching or studying the subject but which have not been written specifically for that syllabus. At the time of publication of this guide there are two main, endorsed textbooks.

*Cambridge IGCSE Accounting*, Coucom C, Cambridge University Press, India, 2012

*Cambridge IGCSE Accounting Workbook*, Coucom C, Cambridge University Press, India, 2012

*Cambridge O Level Principles of Accounts*, Coucom C, Cambridge University Press, India, 2012

*Cambridge O Level Principles of Accounts Workbook*, Coucom C, Cambridge University Press, India, 2012

### 6.3 Training

#### 6.3.1 Online training

Online training is occasionally available to Cambridge schools, usually on a rolling schedule. The Cambridge website [www.cie.org.uk](http://www.cie.org.uk) will provide a list of the dates on which courses are running together with registration details.

**Online tutor-led** courses are led by a Cambridge expert. They focus on classroom practice. These consist of a three-unit programme over six weeks in which participants can interact and share resources with teachers from other Cambridge schools.

**Online seminars** are led by a Cambridge expert. They run for a short period only and focus on specific issues such as syllabus changes or the recent examination session.

### 6.3.2 Face to face training

We run an extensive programme of short professional development courses for teachers at Cambridge schools. These are held in many different countries throughout the world. Many of the workshops are run by Cambridge trainers and some are run by highly experienced local teachers. These courses offer teachers the chance to update their knowledge, learn new skills and network with other teachers.

You can see when courses are being held and find registration details on the Cambridge website  
[www.cie.org.uk](http://www.cie.org.uk)

### 6.3.3 Professional development for teachers

We also offer professional qualifications for teachers who want to develop their thinking and practice. For example, we offer the Cambridge International Certificate for Teachers and Trainers and the Cambridge International Diploma for Teachers and Trainers.

You can find more details at [www.cie.org.uk/qualifications/teacher](http://www.cie.org.uk/qualifications/teacher)

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## **Appendices**

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Appendix 1: Sample IGCSE long-term plan

Appendix 2: Sample O Level long-term plan

Appendix 3: Long-term plan template

Appendix 4: Sample IGCSE scheme of work (Unit 7: Analysis and interpretation)

Sample IGCSE scheme of work (Unit 8: Accounting principles and policy)

Appendix 5: Sample O Level scheme of work (Unit 5: Financial statements – Sole trader)

Sample O Level scheme of work (Unit 8: Clubs and societies and incomplete records)

Appendix 6: Sample scheme of work (medium-term plan) template

Appendix 7: Sample lesson Plan (A)

Appendix 8: Sample lesson plan (B)

Appendix 9: Lesson plan template

## Appendix 1: Sample IGCSE long-term plan

This plan is based on a two year course with three terms with the external examination being taken at the end of the second year. It is based on the school year being divided into two terms of 11 weeks and one term of 10 weeks.

### Year 1

#### Term 1

Week	Topic
1	Introduction to course and terminology Introduction to elementary statements of financial positions
2	Introduction to double entry
3	{Double entry
4	{
5	{Double entry and trial balances
6	{
7	{Division of ledger
8	{2 and 3 column cash books
9	{
10	{Business documents
11	{

#### Term 2

Week	Topic
12	{Books of prime entry (purchases, sales and returns)
13	{Posting to ledger
14	{
15	Petty cash books
16	{Income statements and statements of financial position
17	{
18	{
19	{
20	{Other receivables and other payables – ledger and financial
21	{statements
22	{

## Term 3

Week	Topic
23	{Depreciation and disposals of non-current assets – ledger and financial statements
24	{
25	{
26	{Bad debts, bad debts recovered and provisions for doubtful debts – ledger and financial statements
27	{
28	{
29	{Bank reconciliation
30	{
31	Revision
32	Internal examination

## Year 2

### Term 1

Week	Topic
1	{Revision of Year 1 topics (to include more advanced exercises)
2	{
3	{
4	{Journal entries, correction of error, suspense accounts, profit
5	{correction
6	{
7	Control accounts
8	{Incomplete records
9	{
10	{
11	{

## Term 2

Week	Topic
12	{Accounting principles, accounting policies, capital and revenue
13	{expenditure and receipts, inventory valuation
14	{Clubs and societies
15	{
16	{
17	{Partnerships
18	{
19	{
20	{
21	{Manufacturing accounts
22	{

## Term 3

Week	Topic
23	(Limited companies
24	{
25	{
26	{
27	{Accounting ratios – calculation and interpretation, inter-firm
28	{comparison, interested parties, limitations of accounting statements
29	{
30	{Revision
31	{
32	{

Plans can easily be modified to suit unexpected events. Small “stand alone” topics such as petty cash books, bank reconciliation and accounting principles can be moved into more convenient slots if required. This can be useful if the original plan shows that you would be starting a new topic, which requires more than one week, just before the end of a term.

## **Appendix 2: Sample O Level long-term plan**

This plan is based on a two year course with three terms with the external examination being taken at the end of the second year. It is based on the school year being divided into two terms of 11 weeks and one term of 10 weeks.

### **Year 1**

#### **Term 1**

<b>Week</b>	<b>Topic</b>
1	Introduction to course and terminology Introduction to elementary statements of financial positions
2	Introduction to double entry
3	{Double entry
4	{
5	{Double entry and trial balances
6	{
7	{Division of ledger
8	{2 and 3 column cash books
9	{
10	{Bank reconciliation
11	{

#### **Term 2**

<b>Week</b>	<b>Topic</b>
12	Business documents
13	{Books of prime entry (purchases, sales and returns)
14	{Posting to ledger
15	{
16	{Income statements and statements of financial position
17	{
18	{
19	{
20	{Other receivables and other payables – ledger and financial
21	{statements
22	{

## Term 3

Week	Topic
23	{Depreciation and disposals of non-current assets – ledger and financial statements
24	{
25	{
26	{Bad debts, bad debts recovered and provisions for doubtful debts – ledger and financial statements
27	{
28	{
29	{Accounting principles, accounting policies, professional ethics, capital
30	{and revenue expenditure and receipts
31	Revision
32	Internal examination

## Year 2

### Term 1

Week	Topic
1	{Revision of Year 1 topics (to include more advanced exercises)
2	{
3	{
4	{Journal entries, correction of error, suspense accounts, profit
5	{correction
6	{
7	Control accounts
8	{Incomplete records
9	{
10	{
11	{

## Term 2

Week	Topic
12	{Clubs and societies
13	{
14	{
15	{Partnerships
16	{
17	{
18	{
19	{Limited companies
20	{
21	{
22	{

## Term 3

Week	Topic
23	(Manufacturing accounts
24	{
25	{Accounting ratios – calculation and interpretation, inter-firm
26	{comparison, interested parties, limitations of accounting statements
27	{
28	{Revision
29	{
30	{
31	{

Plans can easily be modified to suit unexpected events. Small “stand alone” topics such as bank reconciliation, accounting principles and payroll accounting can be moved into more convenient slots if required. This can be useful if the original plan shows that you would be starting a new topic, which requires more than one week, just before the end of a term.

## Appendix 3: Long-term plan template

Year 1

Term 1

Week	Topic
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	

Term 2

Week	Topic
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	

### Term 3

Week	Topic
23	
24	
25	
26	
27	
28	
29	
30	
31	
32	

### Year 2

#### Term 1

Week	Topic
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	

## Term 2

Week	Topic
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	

## Term 3

Week	Topic
23	
24	
25	
26	
27	
28	
29	
30	
31	
32	

## Appendix 4: Sample IGCSE scheme of work

### Cambridge IGCSE Accounting (0452)

#### Unit no 7: Analysis and interpretation

##### **Recommended prior knowledge**

A synoptic unit where students will be refining/improving their understanding of financial statements.

##### **Context**

Having prepared financial statements i.e. the income statement and the balance sheet the ability to interpret financial information is an important aspect. This involves a detailed review of the information produced in order to assess the business's performance with a previous year, to compare against budget and with other businesses.

##### **Outline**

A further look at accounting ratios, their usefulness and limitations in decision making.

	<b>Learning outcomes</b>	<b>Suggested teaching activities</b>	<b>Learning resources</b>
7.1	<b>Summary of commonly used ratios</b>		<p><b>Textbooks</b>            Cambridge IGCSE Accounting, CUP 2012, Catherine Coucom, Chapter 22            Cambridge IGCSE Accounting Workbook, CUP 2012, Catherine Coucom, Questions 117–123            Frank Wood's Book-keeping and Accounts – Sheila Robinson &amp; Frank Wood Chapter 39            Frank Wood's Business Accounting 1            Frank Wood and Alan Sangster Chapter 47</p> <p><b>Online</b>  <a href="http://www.bized.co.uk/learn/business/accounting/busaccounts/pizza/pr.htm">www.bized.co.uk/learn/business/accounting/busaccounts/pizza/pr.htm</a></p>

	<b>Learning outcomes</b>	<b>Suggested teaching activities</b>	<b>Learning resources</b>
	<p>Candidates should be able to compute and explain the following ratios:</p> <ul style="list-style-type: none"> <li>• percentage of gross profit to sales percentage of net profit to sales return on capital employed (ROCE)</li> <li>• current ratio</li> <li>• quick ratio</li> <li>• rate of inventory turnover</li> <li>• collection period for trade receivables</li> <li>• payment period for trade payables</li> </ul>	<p>Visually and verbally demonstrate the following ratios:</p> <ul style="list-style-type: none"> <li>• <math>\text{percentage of gross profit to sales} = \text{gross profit}/\text{sales} \times 100</math></li> <li>• <math>\text{percentage of net profit to sales} = \text{net profit}/\text{sales} \times 100</math></li> <li>• <math>\text{return on capital employed (ROCE)} = \text{net profit}/\text{capital} \times 100</math></li> <li>• <math>\text{current ratio} = \text{current assets}/\text{current liabilities}</math></li> <li>• <math>\text{quick ratio} = (\text{current assets} - \text{inventory})/\text{current liabilities}</math></li> <li>• <math>\text{rate of inventory turnover} = \text{cost of sales}/\text{average inventory}</math> or = <math>\text{average inventory}/\text{cost of sales} \times 365</math></li> </ul>	<p>Past examination question: <a href="http://teachers.cie.org.uk/login/login_form?came_from=http%3A//teachers.cie.org.uk/index_html">http://teachers.cie.org.uk/login/login_form?came_from=http%3A//teachers.cie.org.uk/index_html</a></p> <p>P2 May 2009 Q1 (h) P2 May 2009 Q3 (d) P2 May 2009 Q5 (c), (d) P3 May 2009 Q5 (c), (e) P2 Oct 2009 Q3 (a) P3 Oct 2009 Q3 (b), (c) P3 May 2008 Q1 (e), (f) P3 May 2008 Q2 (c),(d),(e) (f) P2 Oct 2008 Q1 (h) P2 Oct 2008 Q4 (a) P3 Oct 2008 Q1 (d), (e), (f), (g) P3 May 2008 Q4 (e), (f)</p>
		<ul style="list-style-type: none"> <li>• <math>\text{collection period for trade receivables} = \text{trade receivables}/\text{credit sales} \times 365</math></li> <li>• <math>\text{payment period for trade payables} = \text{trade payables}/\text{credit purchases} \times 365</math></li> </ul> <p>Students could prepare a presentation for their class on how an organisation can improve profitability and working capital.</p> <p>Allow students to select their favourite club or shop.</p>	

	<b>Learning outcomes</b>	<b>Suggested teaching activities</b>	<b>Learning resources</b>
7.2	<b>Interpretation of accounting ratios</b>		
	Candidates should be able to: <ul style="list-style-type: none"> <li>prepare and comment on simple statements showing comparison of results for different years</li> </ul>	Class to divide into two groups and prepare a set of financial statements. Ask students to prepare ratio analysis on large paper and to compare results. This could take the form of a debate resulting in asking students to vote on the company they would invest in.	
	<ul style="list-style-type: none"> <li>make recommendations and suggestions for improving profitability and working capital</li> </ul>	Ask students to make short presentations illustrating changes/improvements made to working capital and the overall effect on the business.	Past examination question: <a href="http://teachers.cie.org.uk/login/login_form?came_from=http%3A//teachers.cie.org.uk/index_html">http://teachers.cie.org.uk/login/ login_form?came_from=http%3A// teachers.cie.org.uk/index_html</a> P3 May 2009 Q5 (a), (d), (f), (g) P3 May 2008 3 (d)
	<ul style="list-style-type: none"> <li>understand the significance of the difference between the gross profit percentage and the net profit percentage as an indicator of a business efficiency</li> </ul>		
7.3	<b>Inter-firm comparison</b>		
	Candidates should be able to: <ul style="list-style-type: none"> <li>understand the problems of inter-firm comparison due to factors such as differing accounting policies</li> </ul>	Use class activities of two very different businesses to demonstrate the unfairness of this type of comparison.	

	<b>Learning outcomes</b>	<b>Suggested teaching activities</b>	<b>Learning resources</b>
	<ul style="list-style-type: none"> <li>apply accounting ratios to inter-firm comparison</li> </ul>		Past examination question: <a href="http://teachers.cie.org.uk/login/login_form?came_from=http%3A//teachers.cie.org.uk/index_html">http://teachers.cie.org.uk/login/login_form?came_from=http%3A//teachers.cie.org.uk/index_html</a> P2 Oct 2008 Q4 (b)
7.4	<b>Interested parties</b>		
	Candidates should be able to discuss the uses of accounting by the following interested parties for decision-making: <ul style="list-style-type: none"> <li>owners</li> <li>managers</li> <li>creditors</li> <li>bank</li> <li>investors</li> <li>club members</li> <li>other interested parties such as governments, tax authorities, etc</li> </ul>	<p>Students should look at all the interested parties to the financial statements and to suggest reasons why they are interested in those statements.</p> <p>Students could take the part of the bank manager and prepare a list of questions for a business seeking a loan.</p>	Past examination question: <a href="http://teachers.cie.org.uk/login/login_form?came_from=http%3A//teachers.cie.org.uk/index_html">http://teachers.cie.org.uk/login/login_form?came_from=http%3A//teachers.cie.org.uk/index_html</a> P3 Oct 2009 Q2 (c)
7.5	<b>Limitations of accounting statements</b>		
	Candidates should be able to recognise the limitations of accounting statements due to such factors as: <ul style="list-style-type: none"> <li>historic cost</li> <li>difficulties of definition</li> <li>non-financial aspects</li> </ul>		Past examination question: <a href="http://teachers.cie.org.uk/login/login_form?came_from=http%3A//teachers.cie.org.uk/index_html">http://teachers.cie.org.uk/login/login_form?came_from=http%3A//teachers.cie.org.uk/index_html</a> P3 May 2009 Q5 (h)

## Cambridge IGCSE Accounting (0452) continued

### Unit no 8: Accounting principles and policies

#### Recommended prior knowledge

Students should have a good grounding of the preparation of financial statements. This should include accounting adjustments and the preparation of the balance sheet.

#### Context

It may seem strange that the section dedicated to the accounting rules and principles is left until quite late in the syllabus. It is, however, necessary that students are familiar with the various processes involved in preparing accounts and subsequently the rules and principles fall into place. Some of the applications of the rules will already be familiar although no title will have been applied. Some principles will appear obvious but will be given their formal title.

#### Outline

Students will learn the reasons why accounts are prepared with certain rules and principles. At this stage teachers can use the financial statements prepared previously and engage students in making changes to those accounts to illustrate the rules and principles.

AO	Learning outcomes	Suggested teaching activities	Learning resources
8.1	<p><b>Accounting principles</b></p> <p>Candidates should be able to show understanding of the following accounting principles:</p> <ul style="list-style-type: none"> <li>accruals (matching): that costs must be matched against related income</li> </ul>	<p>Divide the class into two groups and present the same problem to each. However, give different criteria to each group (e.g. different depreciation methods) and ask them to work through the task. Look at the results and what the consequences are. This could lead to a lively debate!</p> <p>Use examples to illustrate what happens to profit figures without adjustments. Probably a good idea to do two years and look at the impact on profit figures.</p>	<p><b>Textbooks</b></p> <p>Cambridge IGCSE Accounting, CUP 2012, Catherine Coucom, Chapter 10 Cambridge IGCSE Accounting Workbook, CUP 2012, Catherine Coucom, Questions 46–55</p> <p>Frank Wood's Book-keeping and Accounts – Sheila Robinson &amp; Frank Wood Chapter 13</p> <p>Frank Wood's Business Accounting 1 Frank Wood and Alan Sangster Chapter 10</p>

AO	Learning outcomes	Suggested teaching activities	Learning resources
	<ul style="list-style-type: none"> <li>business entity and ownership: that a distinction is made between the financial transactions of a business and those of its owners</li> </ul>	<p>A good way to explain this principle is by a diagram. The owner as a separate person from the business – list all the assets the owner may have and those the business will have.</p>	<p>Past examination question:  <a href="http://teachers.cie.org.uk/login/login_form?came_from=http%3A//teachers.cie.org.uk/index_html">http://teachers.cie.org.uk/login/login_form?came_from=http%3A//teachers.cie.org.uk/index_html</a></p> <p>P2 May 2009 Q1 (a) and (b)  P3 May 2009 Q3 (e)  P3 Oct 2009 Q1 (e)  P2 May 2008 Q1 (c)  P3 May 2008 Q5 (a)  P2 Oct 2008 Q1 (c), Q2 (d), Q3 (a)  P2 Oct 2008 Q5 (b)</p>

AO	Learning outcomes	Suggested teaching activities	Learning resources
	<ul style="list-style-type: none"> <li>• consistency: that the same accounting treatment should be applied to similar items at all times</li> <li>• duality: the two-fold aspect of every transactions</li> <li>• going-concern: that accounting assumes that a business will continue to operate indefinitely</li> <li>• money measurement: that transactions must be expressed in monetary terms</li> <li>• prudence: that profit should not be overstated by ignoring foreseeable losses or that revenue should not be recorded before it is earned</li> <li>• realisation: that revenue is recognised as being earned when legal liability to pay is incurred by the customer (i.e. when ownership of goods passes to the customer)</li> </ul>	<p>An exercise on how different depreciation methods can distort profit figures and hence disclosure on the balance sheet.</p> <p>This could be illustrated by the giving/receiving principle in conjunction with double entry.</p> <p>Use an existing statement of financial position and look at the value of the business (revise how assets are disclosed). Now substitute assets with revised values as if the company was to be sold/closed down.</p> <p>Students will enjoy a discussion about football clubs (particularly premier league) where the value of players is entered on the statement of financial position but this does not apply to the vast majority of businesses where no monetary value is made of the work force.</p> <p>Work through an example using two different inventory valuations and look at profits – ask students to suggest the possible consequences.</p> <p>Re-visit the business documents required to create a transaction – order, goods received and invoice.</p>	

AO	Learning outcomes	Suggested teaching activities	Learning resources
8.2	<b>Accounting policies</b>		
	<p>Candidates should be able to:</p> <ul style="list-style-type: none"> <li>• recognise the influence of international accounting standards and understand the following objectives in selecting accounting policies:</li> <li>• comparability: to recognise that a financial report can only be compared with reports for other periods if similarities and differences can be identified</li> <li>• relevance: that financial information is relevant only if it affects the business decisions</li> <li>• reliability: that financial information is reliable only if it can be depended upon to represent actual events and is free from error and bias</li> <li>• understandability: that a financial report be capable of being understood by the users of that report</li> </ul>	<p>Students could be presented with a variety of financial statements and to prepare a number of questions they would want to know the answers to before any financial decisions should be made.</p> <p>Use the phrase 'what if'.</p>	<p>Past examination question:  <a href="http://teachers.cie.org.uk/login/login_form?came_from=http%3A//teachers.cie.org.uk/index_html">http://teachers.cie.org.uk/login/ login_form?came_from=http%3A// teachers.cie.org.uk/index_html</a></p> <p>P3 May 2009 Q3 (d)  P3 Oct 2009 Q2 (d)</p>

**Useful general web links for notes and resources:**

- [www.bized.co.uk/learn/business/accounting/index.htm](http://www.bized.co.uk/learn/business/accounting/index.htm)
- [www.bbc.co.uk/dragonsden/business/glossary/d](http://www.bbc.co.uk/dragonsden/business/glossary/d)
- [www.osbornebooks.co.uk/resources](http://www.osbornebooks.co.uk/resources)
- [www.bbc.co.uk/schools/gcsebitesize/business/finance/](http://www.bbc.co.uk/schools/gcsebitesize/business/finance/)

## **Appendix 5:** Sample O Level scheme of work

### O Level Principles of Accounts (7110)

#### Unit 5: Financial Statements

##### **Recommended Prior Knowledge**

Students should have a thorough understanding of Units 1 to 4 before embarking on a study of this unit.

##### **Context**

Financial statements combine the knowledge gained in Units 1 and 4 and a test of this topic conventionally acts as a summary assessment of knowledge acquired earlier. Financial statements are used in examinations and in practice to highlight organisational performance and position.

##### **Outline**

This unit concentrates on financial statements which measure performance in terms of gross and net profit and position (what an organisation owns, owes and what is owed to it).

AO	Learning outcomes	Suggested teaching activities	Learning resources
3.1	<p>Candidates should be able to:</p> <ul style="list-style-type: none"> <li>• calculate the gross and net profits or losses, based on accounting principles, for a specified period</li> </ul>	<p>Recap on the matching concept and how it affects the:</p> <ul style="list-style-type: none"> <li>• Trading account section of the income statement</li> <li>• Profit and loss account section of the income statement</li> </ul> <p>Explain the differences between the two and what each covers. When looking at the role of closing inventory, consider introducing the concept of cost or net realisable value.</p> <p>It is helpful to students to show them how the information from the ledgers is transferred by 'closing', for example, the sales and purchases accounts and taking the balances to the income statement.</p> <p>A progressive approach assists students in their understanding, for example:</p> <ol style="list-style-type: none"> <li>1) gross profit = sales less cost of sales (opening stock + purchases – closing stock)</li> <li>2) including sales returns and purchase returns</li> <li>3) including carriage inwards (emphasising carriage outwards is not included in the trading account section) and make adjustments for goods taken by owner for own use.</li> </ol>	<p>Cambridge O Level Principles of Accounts Catherine Coucom, Chapter 7 Cambridge O Level Principles of Accounts Workbook Catherine Coucom, Questions 33–35, 37</p> <p><a href="http://www.staffs.ac.uk/schools/business/bsadmin/staf f/s5/accsys/wtwo.htm#l1">www.staffs.ac.uk/schools/business/bsadmin/staf f/s5/accsys/wtwo.htm#l1</a></p>

AO	Learning outcomes	Suggested teaching activities	Learning resources				
3.1	<p>Candidates should be able to:</p> <ul style="list-style-type: none"> <li>recognise that profit (or loss) for the year is the increase (or decrease) in the net value of assets during that period</li> <li>prepare simple columnar trading account sections of an income statement when dealing with a business which has two departments</li> </ul>	<p>Columnar trading account sections of an income statement will not be complex in the examination. Practice will help students gain familiarity with them.</p>	<p>Cambridge O Level Principles of Accounts, Catherine Coucom, Chapter 21 Cambridge O Level Principles of Accounts Workbook, Catherine Coucom, Questions 112–113</p>				
3.2	<p>Candidates should be able to:</p> <ul style="list-style-type: none"> <li>recognise that a Statement Financial Position is a statement of balances of assets and liabilities on a specified date set out in any valid layout</li> <li>demonstrate knowledge of the meaning, importance and designation of non-current assets, goodwill, current assets, current liabilities, non-current liabilities and working capital</li> </ul>	<p>Remind students about the accounting equation and use it to illustrate the effect of changes in assets and liabilities. Translate this into an expanded accounting equation using a balance sheet format.</p> <p>This can be shown simply using the Quadrant:</p> <table border="1" data-bbox="945 1107 1343 1274"> <tbody> <tr> <td>Non-current Assets</td> <td>Capital</td> </tr> <tr> <td>Current Assets</td> <td>Current Liabilities</td> </tr> </tbody> </table> <p>Take students through the implications of a change in one quarter on the other quarters.</p>	Non-current Assets	Capital	Current Assets	Current Liabilities	<p>Cambridge O Level Principles of Accounts, Catherine Coucom, Chapter 8 Cambridge O Level Principles of Accounts Workbook, Catherine Coucom, Questions 38–42</p> <p><a href="http://www.bized.ac.uk/stafsup/options/accounting/wor_k02.htm">www.bized.ac.uk/stafsup/options/accounting/wor_k02.htm</a></p> <p><a href="http://www.staffs.ac.uk/schools/business/bsadmin/staff/s5/acccsys/wone.htm#l1">www.staffs.ac.uk/schools/business/bsadmin/staff/s5/acccsys/wone.htm#l1</a></p>
Non-current Assets	Capital						
Current Assets	Current Liabilities						

AO	Learning outcomes	Suggested teaching activities	Learning resources
	<ul style="list-style-type: none"> <li>• comment upon the significance of the interrelationship of the items</li> <li>• relate working capital to the liquidity of a business</li> </ul>	<p>Working capital is important to a business and a question and answer session with students allowing them to think through what would happen to a business which is short of:</p> <p>Cash Inventory Ability to obtain credit</p> <p>Will help students understand the content and importance of working capital.</p> <p>Students often have difficulty seeing how changes outside current assets and current liabilities can affect working capital. The quadrant may help understanding.</p>	<p>Cambridge O Level Principles of Accounts, Catherine Coucom, Chapter 23</p> <p>Past question papers available from Cambridge.</p>

AO	Learning outcomes	Suggested teaching activities	Learning resources
	<p>Candidates should be able to:</p> <ul style="list-style-type: none"> <li>• explain the basis of valuation of assets as follow:</li> <li>• non-current assets at cost less accumulated depreciation</li> <li>• inventory at cost or net realisable value, whichever is lower</li> <li>• trade receivables at expected collectible amount i.e. after deduction of provision for doubtful debts</li> <li>• distinguish between, and show understanding of, capital and capital employed</li> </ul>	<p>Rules, such as those about asset valuation are often easier to learn by considering examples. Students should be able to explain terms e.g. the meaning of 'cost' or 'net realisable value'</p> <p>Students can easily become confused by the term capital when used in a different context:</p> <ul style="list-style-type: none"> <li>• Capital</li> <li>• Capital employed</li> <li>• Capital expenditure</li> <li>• Working capital</li> </ul> <p>Time is well spent testing students on the differences so that they are clear about the different terms and what they mean.</p>	<p>Past question papers available from Cambridge.</p>

AO	Learning outcomes	Suggested teaching activities	Learning resources
4.1	<p>Candidates should be able to:</p> <ul style="list-style-type: none"> <li>• explain the difference between a trading and a service business</li> <li>• prepare Income Statements and Balance Sheets for trading businesses</li> <li>• prepare Income Statements and Balance Sheets for service businesses</li> <li>• make adjustments for provision for depreciation using the straight line, diminishing (reducing) balance and revaluation methods</li> <li>• make adjustments for provisions for doubtful debts</li> </ul>	<p>Examples of local business can be used to illustrate/check understanding. Students could be asked to prepare a list of organisations providing business and consumer services.</p> <p>At this stage, students have looked at the individual aspects of the financial statements. Illustrate and provide practice for students to help them see how the individual elements fit together. Although much teaching will involve sole trader businesses, students should be aware, as they progress through their studies, that similar accounts and statements are used, as appropriate, for all organisations.</p> <p>There should be examples of all of these various adjustments from earlier units which can be brought in here to again illustrate to students the interconnected nature of the ledger and financial statements and how double entry principles are applied throughout.</p>	<p>Past question papers available from Cambridge</p> <p><a href="http://www.staffs.ac.uk/schools/business/bsadmin/staff/s5/mscproj/defn.htm">www.staffs.ac.uk/ schools/business/bsadmin/ staff/s5/mscproj/defn.htm</a></p> <p>Cambridge O Level Principles of Accounts Catherine Coucom, Chapters 10, 11 and 12 Cambridge O Level Principles of Accounts Workbook Catherine Coucom, Questions 56–57, 62–63, 68–70 22, Q5 November 2010, Paper 2, Q5 May 2009, Paper 2, Q5</p>

AO	Learning outcomes	Suggested teaching activities	Learning resources
	<ul style="list-style-type: none"> <li>• make adjustments for other payables and other receivables to take account of accrued and prepaid expenses and outstanding and prepaid income</li>   <li>• make adjustments for goods taken by owner for own use</li> </ul>		<p><a href="http://accounting10.tripod.com/content.htm">http://accounting10.tripod.com/ content.htm</a></p> <p>Past question papers available from Cambridge.            June 2012, Paper 21, Q5            November 2011, Paper 22, Q5            November 2010, Paper 2, Q5            May 2009, Paper 2, Q5</p>

# O Level Principles of Accounts (7110) continued

## Unit 8: Clubs and Societies and Incomplete Records

### Recommended Prior Knowledge

Students should have a thorough understanding of the format of financial statements before starting this unit. They will also find it helpful to have excellent double entry skills and good understanding of cash books, control accounts and the typical adjustments which feature in financial statements.

### Context

At this stage of their studies, students should be able to prepare financial statements of a variety of organisations beginning with a trial balance. This unit challenges the understanding of candidates by looking at a variety of situations where a trial balance is unavailable.

### Outline

Although clubs and societies are a form of organisation and incomplete records describe a situation of limited information, the skills required are similar. Students will need to calculate amounts and reconstruct accounts and other statements to prepare relevant information to include in financial statements.

AO	Learning outcomes	Suggested Teaching activities	Learning resources
4.3	Candidates should be able to: <ul style="list-style-type: none"> <li>• distinguish between Receipts and Payments Accounts and Income and Expenditure Accounts</li> </ul>	Explain that receipts and payments are cash based measures. Income and expenditure are based on accruals (explain the concept and relate to accruals and prepayments).	Cambridge O Level Principles of Accounts, Catherine Coucom, Chapter 17  Cambridge O Level Principles of Accounts Workbook, Catherine Coucom, Questions 91–91
		A receipts and payments account is the equivalent of a cash book in a club or society. An income and expenditure account is the club/society equivalent of the profit and loss account section of an income statement. Illustrate by example.	<a href="http://accounting10.tripod.com/Slides25.1.ppt">http://accounting10.tripod.com/ Slides25.1.ppt</a> <a href="http://www.bized.ac.uk/stafsup/options/accounting/work09.htm">http://www.bized.ac.uk/stafsup/ options/accounting/work09.htm</a>

<b>AO</b>	<b>Learning outcomes</b>	<b>Suggested Teaching activities</b>	<b>Learning resources</b>
	<ul style="list-style-type: none"> <li>• prepare accounts for the following – receipts and payments, revenue generating activities e.g. refreshments, and subscriptions</li> </ul>	<p>Clubs and societies raise money from members by subscription and it is very common to have to prepare a subscription account. Illustrate and practice this showing how cash based measures and subscriptions in advance and arrears are included in ledger accounts. This is used by examiners as a thorough test of double entry skills.</p>	<p>Past questions papers available from Cambridge e.g.</p> <p>June 2012, Paper 21, Q3            Nov 2011, Paper 21, Q3            June 2009, Paper 2, Q3</p>
4.3	<p>Candidates should be able to prepare accounts for the following:</p> <ul style="list-style-type: none"> <li>• receipts and payments,</li> <li>• revenue generating activities e.g. refreshments, and subscriptions</li> </ul>	<p>Clubs and societies also generate income by activities which are similar to trading, one common example being through the provision of refreshments. In the same way as a conventional trading account section of an income statement, a refreshments account includes income from sales, expenditure on purchases (of refreshments for resale) and opening and closing inventories of refreshments.</p> <p>In the same way as with any type of business, the profit or loss on refreshments is brought into the Income and Expenditure Account</p>	
	<ul style="list-style-type: none"> <li>• prepare Income and Expenditure Accounts and Balance Sheets</li> </ul>	<p>Illustrate the similarities and differences between club and society financial statements with those of businesses. The main differences being:</p> <ul style="list-style-type: none"> <li>• Calculation of surplus or deficit rather than profit or loss</li> <li>• Minor differences in terminology</li> <li>• A club or society has an Accumulated Fund rather than capital.</li> </ul> <p>A common task in examinations is to calculate the opening accumulated fund as the difference between assets and liabilities. Practice is helpful to students in clarifying matters such as whether advance subscriptions are included as an asset or a liability in such a calculation.</p>	

AO	Learning outcomes	Suggested Teaching activities	Learning resources
4.3	<p>Candidates should be able to:</p> <ul style="list-style-type: none"> <li>• make the other adjustments as detailed under 4.1 as appropriate</li> </ul>	<p>Students should practice preparing the accounts of clubs and societies including progressively more adjustments adding to the complexity of the financial statements.</p>	
4.4	<p>Candidates should be able to:</p> <ul style="list-style-type: none"> <li>• prepare opening and closing Statements of Affairs</li> </ul>	<p>Reconstructing information requires a definite set of past figures. This often involves preparing statements of affairs. By illustrating these to students as being effectively balance sheets, the format will already be familiar and they can add to what they already know.</p>	
	<ul style="list-style-type: none"> <li>• calculate net profit/loss from change in capital over time</li> </ul>	<p>In earlier Units students have seen how profits or losses can be calculated when computing capital. This skill is again used here and students who see this as revision of earlier work rather than new work may find it easier to apply.</p>	<p>Cambridge O Level Principles of Accounts, Catherine Coucom, Chapter 16</p>
	<ul style="list-style-type: none"> <li>• compute sales and purchases figures and gross profit from incomplete information</li> </ul>	<p>Sales and purchases may be calculated by using ledger accounts or control accounts. Again this is drawing on and revising earlier work and students are likely to find this more straightforward than taking an approach of making separate calculations as is seen in some texts.</p>	<p>Cambridge O Level Principles of Accounts Workbook, Catherine Coucom, Questions 85–90</p>
	<ul style="list-style-type: none"> <li>• apply the following techniques to arrive at missing figures – mark up, margin, stock turnover</li> </ul>	<p>Explain mark-up and margin. Students often confuse the two. It may be useful to provide them with common equivalents to remember (e.g. 100% mark-up is the same as a 50% margin; a 50% mark-up is a <math>33\frac{1}{3}\%</math> margin; <math>33\frac{1}{3}\%</math> mark-up is a 25% margin; 25% mark-up is a 20% margin)</p>	<p>Past question papers available from Cambridge e.g. June 2011, Paper 22, Q3 June 2010, Paper 21, Q3 Specimen paper 2010, Paper 2, Q3 Nov 2008, Paper 2, Q2</p>

<b>AO</b>	<b>Learning outcomes</b>	<b>Suggested Teaching activities</b>	<b>Learning resources</b>
		Turnover is a term used in some text as sales so it is important that students understand what is meant by inventory turnover, how it is calculated and expressed. Students should practice making inventory turnover calculations in terms of times and in days/weeks/months.	
	<ul style="list-style-type: none"> <li>• comment upon the importance of providing information on profitability and financial position of enterprises when the books of account are not compiled by the double entry system</li> </ul>	Students should be aware that financial statements are prepared to provide useful information and be ready to explain that usefulness. In class discussion can be useful to bring out relevant points.	
	Questions on incomplete records will only relate to sole traders.		

## **Appendix 6:** Sample scheme of work (medium-term plan) template

Recommended prior knowledge

Context

**Outline**

Syllabus Ref	Learning outcomes	Suggested teaching activities	Learning resources

## Appendix 7: Sample lesson plan (A)

Topic: 6.2 Introduction to partnership businesses

<b>Teacher Name:</b>	<b>Date of lesson:</b>
<b>Class:</b> Form 5A Business stream	<b>Number of learners:</b> 20
<b>TEACHINGAIMS</b>	
(Hint: Do not be overambitious. 2 or 3 aims are quite adequate)	
<ul style="list-style-type: none"> <li>• understand the advantages and disadvantages of being a partner</li> <li>• understand the desirability of drawing up a partnership agreement</li> <li>• understand the financial aspects of a partnership agreement</li> </ul>	
<b>LEARNING OBJECTIVES</b>	
(Hint: Once again do not be too ambitious. 2 or 3 outcomes are quite adequate)	
<ul style="list-style-type: none"> <li>• learners will be able to compare a partnership business with that of a sole trader</li> <li>• learners will know the factors which partners must consider when the business is formed</li> </ul>	
<b>SYLLABUS ASSESSMENT OBJECTIVES</b>	
<p>Skill A</p> <ul style="list-style-type: none"> <li>• explain the advantages and disadvantages of forming a partnership</li> <li>• outline the importance and contents of a partnership agreement</li> </ul> <p>Skill C</p> <ul style="list-style-type: none"> <li>• appreciate the effects of not having a partnership agreement</li> </ul>	
<b>ASSUMPTIONS ABOUT THE LEARNERS</b>	
<p>Learners will be familiar</p> <ul style="list-style-type: none"> <li>• with the preparation of the day-to-day accounting records and the year-end financial statements of a sole trader</li> <li>• with the principle of group activities rather than always having teacher-led learning</li> </ul>	
<b>ANTICIPATED LEARNER PROBLEMS</b>	
<ul style="list-style-type: none"> <li>• Learners may not take a full part in the group activities</li> <li>• Groups may deviate from the topics they are asked to discuss</li> </ul>	
<b>SOLUTIONS TO THE ANCITIPATED PROBLEMS</b>	
<ul style="list-style-type: none"> <li>• Move around the classroom observing each group, making appropriate hints/comments as required</li> <li>• Keep reminding the groups of the discussion time still remaining</li> </ul>	

**MATERIALS AND RESOURCES**

Teacher and learners:

- Copy of textbook

Teacher:

- Pre-prepared lists on PowerPoint or OHP transparency (or list to write on board) of advantages of partnership businesses  
disadvantages of partnership businesses  
contents of partnership agreement
- Simple example of partnership with different capitals, different workloads etc

**DETAILED LESSON PLAN**

Time (minutes)	Details
5	Learners to get out writing materials, books etc Move furniture if necessary so they are seated in groups of four
5	Brief outline by teacher of previous work on accounting records of sole trader Brief question and answer session to arrive at a definition of a partnership Refer to definition in textbook
10	Working in groups of four, learners to make a list of <ul style="list-style-type: none"><li>• 4 businesses known to them which are partnerships</li><li>• 4 advantages of being in a partnership rather than a sole trader</li><li>• 4 disadvantages of being in a partnership rather than a sole trader</li></ul>
10	A spokesperson from each group to state one of the businesses they have written down. Make a list on board and use this to illustrate the types of businesses where partnerships are common Follow a similar pattern with the advantages and disadvantages of partnerships. The pre-prepared list can be used as a summary of these factors. Refer to list in textbook
5	Working in groups of four, learners to make a list of what financial matters partners should discuss before forming a partnership.
15	A spokesperson from each group to state one of the factors they have written down. Make list on board. Display pre-prepared example. Question and answer session to arrive at the reasons for interest on capital, interest on drawings, partners' salaries, profit-sharing ratios Refer to reasons listed in textbook

5	<p>Brief explanation of the need to modify the accounting records of a sole trader so they are suitable for a partnership business:</p> <ul style="list-style-type: none"> <li>• ledger – capital and current account for each partner</li> <li>• financial statement – appropriation account</li> </ul> <p>Brief explanation that these will be covered in future lessons</p>
5	<p>Brief resume of the main learning objectives of the lesson</p> <p>Distribution of any homework assignment</p>

### EVALUATION

Which aspects of the lesson went well?

Which aspects of the lesson did not go well?

Did you have enough material?

Would you do things differently next time?

## **Appendix 8:** Sample lesson plan (B)

Topic: 3.3 Introduction to bank reconciliation

<b>Teacher Name:</b>	<b>Date of lesson:</b>
<b>Class:</b> Form 5A Business stream	<b>Number of learners:</b> 20
<b>TEACHINGAIMS</b> <i>(Hint: Do not be overambitious. 2 or 3 aims are quite adequate)</i>	
<ul style="list-style-type: none"><li>• understand why the bank's records and those of the trader may differ</li><li>• understand how to update the cash book from the bank statement</li><li>• understand how to prepare a simple bank reconciliation statement</li></ul>	
<b>LEARNING OUTCOMES</b> <i>(Hint: Once again do not be too ambitious. 2 or 3 outcomes are quite adequate)</i>	
<ul style="list-style-type: none"><li>• learners will be able to compare a bank statement with a cash book</li><li>• learners will be able to prepare a simple bank reconciliation statement</li></ul>	
<b>SYLLABUS ASSESSMENT OBJECTIVES</b>	
Skill A <ul style="list-style-type: none"><li>• understand the use and purpose of a bank statement</li><li>• update the cash book for items appearing only on the bank statement</li></ul>	
Skill B <ul style="list-style-type: none"><li>• prepare a simple bank reconciliation statement</li></ul>	
<b>ASSUMPTIONS ABOUT THE LEARNERS</b>	
Learners will be familiar <ul style="list-style-type: none"><li>• with double entry book-keeping</li><li>• with writing up and balancing a cash book</li></ul>	
<b>ANTICIPATED LEARNER PROBLEMS</b>	
<ul style="list-style-type: none"><li>• Learners may not take a full part in the question and answer session</li><li>• Learners may not comprehend that the bank's books are the reverse of those of the trader</li></ul>	
<b>SOLUTIONS TO THE ANCITIPATED PROBLEMS</b>	
<ul style="list-style-type: none"><li>• Ask individual learners direct questions rather than asking the whole group</li><li>• Provide a thorough explanation of why the bank's books are the reverse of those of the trader. Reinforce this when working through the activity</li></ul>	

## MATERIALS AND RESOURCES

Teacher and learners:

- copy of textbook

Teacher:

- Pre-prepared short exercise on PowerPoint, OHP transparency or handout of a few transactions involving bank accounts.  
[e.g. 2 cheques paid (one near month end which is unpresented), 1 direct debit paid by bank, one cheque received and banked later dishonoured, 1 item of bank charges. For each item give date when recorded by trader and by bank]

Equipment:

- 2 boards or flip charts

## DETAILED LESSON PLAN

Time (minutes)	Details
5	Learners to get out writing materials, books etc and settle
10	Brief outline by teacher of previous work on writing up and balancing cash books Explanation that the bank will also maintain double entry records but that these are from the bank's view point
20	Display the pre-prepared exercise(or distribute handout) Select two learners – one to act as a bank employee and one to act as a trader – and ask them to stand by the boards/charts Discuss each transaction with the class and ask them to decide what entries the trader and the bank employee should make in their records  Once a decision has been made the scribes can then make the entries (limit these entries to the bank account in the trader's books and the trader's account in the bank's books with a brief explanation of the double entry which would take place)  With "directions" from the class the scribes can balance the accounts and then return to their places
15	Discuss with the class why the two closing balances do not agree. Mark the items in each record which do not have a matching entry Update the cash book and re-balance On the board prepare a bank reconciliation statement (with one cheque not presented and one amount not credited)
10	Encourage the class to summarise the reasons why the bank's records differ from those of the trader and build up a list on the board Refer to reasons listed in textbook Brief resume of the main learning objectives of the lesson

## **EVALUATION**

Which aspects of the lesson went well?

Which aspects of the lesson did not go well?

Did you have enough material?

Would you do things differently next time?

## Appendix 9: Lesson plan template

Topic:

<b>Teacher Name:</b>	<b>Date of lesson:</b>
<b>Class:</b>	<b>Number of learners:</b>
<b>TEACHING AIMS</b>	
<b>LEARNING OBJECTIVES</b>	
<b>SYLLABUS ASSESSMENT OBJECTIVES</b>	
<b>ASSUMPTIONS ABOUT THE LEARNERS</b>	
<b>ANTICIPATED LEARNER PROBLEMS</b>	
<b>SOLUTIONS TO THE ANCITIPATED PROBLEMS</b>	

**MATERIALS AND RESOURCES**

**DETAILED LESSON PLAN**

<b>Time (minutes)</b>	<b>Details</b>

**EVALUATION**

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