

Autumn Term 2025				Spring Term 2026				Summer Term 2026			
Term 1a		Term 1b		Term 2a		Term 2b		Term 3a		Term 3b	
What is Financial Accounting: Double Entry Bookkeeping: Trial Balance:  4 week assessment		Division of ledgers Books of Prime entry Control Accounts General Journal Suspense Account <i>Combined assessment of topics</i>		Income statement  SOPF <i>Exam question assessment</i>		Adjustments to Financial Statements  <i>Exam question assessment</i>		Adjustments to Financial Statements (capital and revenue expenditure)		Ratio analysis ( Year 1 and 2 content)  <i>Mock papers</i>	
Source Documents  Business Organisations  Sources of Finance <i>End of topic assessment</i>		Cash Book  Bank Reconciliation <i>Combined assessment of topics</i>		Marginal Costing  <i>End of topic assessment</i>		Marginal Costing  Break Even  Decision Making situations <i>Exam question assessment</i>		Budgeting (Year 1 &2 book)		Budgeting (Year 1 &2 book)  <i>Mock papers</i>	
Limited Accounts  <i>Exam Question assessment</i>		Statement of cash flow  Partnership accounts  <i>Exam question assessment &amp; Mocks</i>		Standard costing Absorption costing Activity based costing  <i>Exam question assessment</i>		Incomplete records  <i>Exam question assessment</i>		Revision		Revision	
Accounting Concepts and Inventory  Computer Accounting <i>End of topic assessment</i>		Interpretation of investor accounting information  Ethics  <i>Exam Question assessment &amp; Mocks</i>		Ethics  <i>Exam question assessment</i>		Capital Investment  Budgeting <i>Exam question assessment</i>		Ethics		Revision	