



# AAT Level 2 Bookkeeping

Year 11

## What are the aims and intentions of this curriculum?

This qualification delivers a solid foundation in finance administration, covering areas such as double entry bookkeeping, basic costing principles and using accounting software.

Students will learn finance, accountancy, business and communications skills.

Term	Topics	Knowledge and key terms	Skills developed	Assessment
Autumn 1	<p><b>1. Understanding financial transactions within a bookkeeping system</b></p> <p><b>1.1 Indicate the purpose of business documents</b></p> <p>1.1.1 The purpose of business documents: petty cash voucher, invoice, credit note (including for PPD), remittance advice, statement of account.</p> <p><b>1.2 Distinguish between prompt payment, trade and bulk discounts</b></p> <p>1.2.2 The difference between discounts offered: prompt</p>	<p>1.1.1 The purpose of business documents</p> <ul style="list-style-type: none"> <li>• petty cash voucher</li> <li>• invoice</li> <li>• credit note (including for PPD)</li> <li>• remittance advice</li> <li>• statement of account.</li> </ul> <p>1.2.1 The difference between discounts offered: prompt payment, trade and bulk</p>	<p>Students will understand:</p> <p>1.1.1 the purpose of business documents: petty cash voucher, invoice, credit note (including for PPD), remittance advice, statement of account.</p> <p>1.2.1 The difference between discounts offered: prompt payment, trade and bulk</p>	<p><b>FORMATIVE:</b></p> <ul style="list-style-type: none"> <li>• Weekly homework activities.</li> <li>• Peer/group class activities</li> <li>• In class differentiated individual activities</li> </ul> <p><b>SUMMATIVE:</b></p> <ul style="list-style-type: none"> <li>• Case Study analysis</li> <li>• General Ledger analysis</li> <li>• Monthly tests</li> <li>• Work experience</li> </ul>

payment, trade and bulk  
1.2.2 How discounts are shown on invoices: prompt payment, trade and bulk  
1.2.3 How to use credit notes to adjust for PPD and how PPD is recorded once taken: discounts allowed or discounts received daybook, sales or purchases ledger account, general ledger discounts allowed or received account as income or expenditure, sales or purchases ledger control account, value added tax (VAT) account.

**1.3 Demonstrate an understanding of a coding system**

1.3.1 The different types of code: customer account, supplier account, product  
1.3.2 Where to use codes: sales, sales returns and discounts allowed daybooks and purchases, purchase returns and discounts received

1.2.2 How discounts are shown on invoices: prompt payment, trade and bulk  
1.2.3 How to use credit notes to adjust for PPD and how PPD is recorded once taken: discounts allowed or discounts received daybook, sales or purchases ledger account, general ledger discounts allowed or received account as income or expenditure, sales or purchases ledger control account, value added tax (VAT) account.

**1.3 Demonstrate an understanding of a coding system**

1.3.1 The different types of code: customer account, supplier account, product  
1.3.2 Where to use codes: sales, sales returns and discounts allowed daybooks and purchases, purchase returns and discounts received daybooks, sales and purchases ledgers

1.2.2 How discounts are shown on invoices: prompt payment, trade and bulk  
1.2.3 How to use credit notes to adjust for PPD and how PPD is recorded once taken: discounts allowed or discounts received daybook, sales or purchases ledger account, general ledger discounts allowed or received account as income or expenditure, sales or purchases ledger control account, value added tax (VAT) account.

1.3.1 The different types of code: customer account, supplier account, product

1.3.2 Where to use codes: sales, sales returns and discounts allowed daybooks and purchases, purchase returns and discounts received daybooks, sales and purchases ledgers

daybooks, sales and purchases ledgers  
1.3.3 How to create codes: alphabetical, numerical, alphanumerical.  
**1.4 Demonstrate an understanding of the process of recording financial transactions**  
1.4.1 The role of the books of prime entry: sales and sales returns daybooks, purchases and purchases returns daybooks, discounts allowed and discounts received daybooks  
1.4.2 The role of the cash book and petty cash book: as a book of prime entry only, as a book of prime entry and as part of the double-entry bookkeeping system  
1.4.3 The ledgers: sales, purchases and general  
1.4.4 The accounting equation: calculation of assets, liabilities and capital, dual effect of transactions  
1.4.5 The classification of items: assets and liabilities

1.3.3 How to create codes: alphabetical, numerical, alphanumerical.  
1.4 Demonstrate an understanding of the process of recording financial transactions  
1.4.1 The role of the books of prime entry: sales and sales returns daybooks, purchases and purchases returns daybooks, discounts allowed and discounts received daybooks  
1.4.2 The role of the cash book and petty cash book: as a book of prime entry only, as a book of prime entry and as part of the double-entry bookkeeping system  
1.4.3 The ledgers: sales, purchases and general  
1.4.4 The accounting equation: calculation of assets, liabilities and capital, dual effect of transactions  
1.4.5 The classification of items: assets and liabilities

1.3.3 How to create codes: alphabetical, numerical, alphanumerical.

**PSHE: Being safe**

1.4.1 The role of the books of prime entry: sales and sales returns daybooks, purchases and purchases returns daybooks, discounts allowed and discounts received daybooks  
1.4.2 The role of the cash book and petty cash book: as a book of prime entry only, as a book of prime entry and as part of the double-entry bookkeeping system  
1.4.3 The ledgers: sales, purchases and general  
1.4.4 The accounting equation: calculation of assets, liabilities and capital, dual effect of transactions  
1.4.5 The classification of items: assets and liabilities

<p>1.4.6 The classification of income and expenditure: capital income, capital expenditure, revenue income, revenue expenditure</p> <p>1.4.7 The purpose of the trial balance.</p> <p><b>2.1 Calculate invoice and credit note amounts</b></p> <p>2.1.1 The documents to be used: quotations, discount policy, customer order, delivery note, price list.</p> <p>2.1.2 Calculate invoice amounts: item price, net, VAT and total amounts, trade and bulk discounts</p> <p>2.1.3 Calculate credit note amounts: item price, net, VAT and total amounts, trade, bulk and prompt payment discounts.</p>	<p>1.4.6 The classification of income and expenditure: capital income, capital expenditure, revenue income, revenue expenditure</p> <p>1.4.7 The purpose of the trial balance.</p> <p>2.1 Calculate invoice and credit note amounts</p> <p>2.1.1 The documents to be used: quotations, discount policy, customer order, delivery note, price list.</p> <p>2.1.2 Calculate invoice amounts: item price, net, VAT and total amounts, trade and bulk discounts</p> <p>2.1.3 Calculate credit note amounts: item price, net, VAT and total amounts, trade, bulk and prompt payment discounts.</p>	<p>1.4.6 The classification of income and expenditure: capital income, capital expenditure, revenue income, revenue expenditure</p> <p>1.4.7 The purpose of the trial balance.</p> <p>2.1.1 The documents to be used: quotations, discount policy, customer order, delivery note, price list.</p> <p>2.1.2 Calculate invoice amounts: item price, net, VAT and total amounts, trade and bulk discounts</p> <p>2.1.3 Calculate credit note amounts: item price, net, VAT and total amounts, trade, bulk and prompt payment discounts.</p> <p><b>PSHE: Being careful, Relationships Links to careers: Credit controllers, Bookkeepers, Auditor, Compliance officer, Tax consultant, Tax practitioner, Debtors clerk, Creditors clerk</b></p>	
<p>Autumn 2</p> <p><b>2.2 Enter sales invoices and credit notes into books of prime entry</b></p>	<p>2.2 Enter sales invoices and credit notes into books of prime entry</p>	<p>Students should be able to:</p>	<p><b>FORMATIVE:</b></p> <ul style="list-style-type: none"> <li>Weekly homework activities.</li> </ul>

2.2.1 The books of prime entry: sales, sales returns and discounts allowed daybooks  
2.2.2 The columns within books of prime entry: customer name, customer account code, total, VAT, net, analysis (including product codes).  
2.2.3 Calculate VAT amounts from net and total figures  
2.2.4 Calculate total and net amounts from the VAT figure  
2.2.5 Make entries in books of prime entry  
2.2.6 Total columns in books of prime entry.

### **2.3 Check the accuracy of receipts from customers**

2.3.1 The records and documents to use: sales ledger account, sales invoice, sales credit note, remittance advice, discount policy.  
2.3.2 Identify discrepancies: under- or over-payment, incorrect

2.2.1 The books of prime entry: sales, sales returns and discounts allowed daybooks

2.2.2 The columns within books of prime entry: customer name, customer account code, total, VAT, net, analysis (including product codes).

2.2.3 Calculate VAT amounts from net and total figures

2.2.4 Calculate total and net amounts from the VAT figure

2.2.5 Make entries in books of prime entry

2.2.6 Total columns in books of prime entry.

2.3 Check the accuracy of receipts from customers

2.3.1 The records and documents to use: sales ledger account, sales invoice, sales credit note, remittance advice, discount policy.

2.3.2 Identify discrepancies: under- or over-payment, incorrect discount taken, incorrect amounts.

2.2.1 make entries in the books of prime entry: sales, sales returns and discounts allowed daybooks

2.2.2 identify the columns within books of prime entry: customer name, customer account code, total, VAT, net, analysis (including product codes).

2.2.3 calculate VAT amounts from net and total figures

2.2.4 calculate total and net amounts from the VAT figure

2.2.5 make entries in books of prime entry

2.2.6 total columns in books of prime entry.

2.3 check the accuracy of receipts from customers

2.3.1 identify the records and documents to use: sales ledger account, sales invoice, sales credit note, remittance advice, discount policy.

2.3.2 identify discrepancies: under- or over-payment, incorrect discount taken, incorrect amounts.

**PSHE: Being safe**

- Peer/group class activities
- In class differentiated individual activities

### **SUMMATIVE:**

- Case Study analysis
- Financial Statements analysis
- Fortnightly and monthly tests
- Work experience

discount taken, incorrect amounts  
2.3.3 Calculate amounts due from customers, including PPD.

**3. Process supplier transactions**  
**3.1 Check the accuracy of supplier invoices and credit notes**

3.1.1 The documents to use: quotations including discounts, purchase orders, goods received notes, delivery notes, goods returned notes.

3.1.2 Identify discrepancies that may be found: non-delivery of goods, incorrect type or quantity of goods, incorrect calculations, incorrect discounts (trade, bulk and prompt payment), date and terms of payment.

2.3.3 Calculate amounts due from customers, including PPD.

3. Process supplier transactions  
3.1 Check the accuracy of supplier invoices and credit notes

3.1.1 The documents to use: quotations including discounts, purchase orders, goods received notes, delivery notes, goods returned notes.

3.1.2 Identify discrepancies that may be found: non-delivery of goods, incorrect type or quantity of goods, incorrect calculations, incorrect discounts (trade, bulk and prompt payment), date and terms of payment.

2.3.3 Calculate amounts due from customers, including PPD.

3.1 Check the accuracy of supplier invoices and credit notes

3.1.1 Identify the documents to use: quotations including discounts, purchase orders, goods received notes, delivery notes, goods returned notes.

**PSHE: Being safe**

3.1.2 Identify discrepancies that may be found: non-delivery of goods, incorrect type or quantity of goods, incorrect calculations, incorrect discounts (trade, bulk and prompt payment), date and terms of payment.

**Links to careers: Credit controllers, Bookkeepers, Auditor, Compliance officer, Tax consultant, Tax practitioner, Debtors clerk, Creditors clerk**

Autumn 3

**4. Process receipts and payments**

Students will be able to:

**FORMATIVE:**

**4.1 Enter receipts and payments into a two column analysed cash book**

4.1.1 The format of the cash book: date, details, cash, bank, analysis columns (including VAT)

4.1.2 The documents to use: direct debit/standing order schedule, remittance advice (including BACS), paying in slip, cheque stub, cash receipt, receipts and payments listing.

4.1.3 Calculate VAT amounts from net and total figures

4.1.4 Make entries in the cash book.

**4.2 Enter receipts and payments into an analysed petty cash book**

4.2.1 The format of the petty cash book: date, details, amount, analysis columns (including VAT)

4.2.2 The documents to use: cash receipt, petty cash voucher.

4.2.3 Calculate VAT amounts from net and total figures

4.2.4 Make entries in the petty cash book,

*4.1 Enter receipts and payments into a two column analysed cash book*

4.1.1 The format of the cash book: date, details, cash, bank, analysis columns (including VAT)

4.1.2 The documents to use: direct debit/standing order schedule, remittance advice (including BACS), paying in slip, cheque stub, cash receipt, receipts and payments listing.

4.1.3 Calculate VAT amounts from net and total figures

4.1.4 Make entries in the cash book.

*4.2 Enter receipts and payments into an analysed petty cash book*

4.2.1 The format of the petty cash book: date, details, amount, analysis columns (including VAT)

4.2.2 The documents to use: cash receipt, petty cash voucher.

4.2.3 Calculate VAT amounts from net and total figures

4.1.1 The format of the cash book: date, details, cash, bank, analysis columns (including VAT)

4.1.2 The documents to use: direct debit/standing order schedule, remittance advice (including BACS), paying in slip, cheque stub, cash receipt, receipts and payments listing.

4.1.3 Calculate VAT amounts from net and total figures

4.1.4 Make entries in the cash book.

*4.2 Enter receipts and payments into an analysed petty cash book*

4.2.1 The format of the petty cash book: date, details, amount, analysis columns (including VAT)

**PSHE: Being safe**

4.2.2 The documents to use: cash receipt, petty cash voucher.

4.2.3 Calculate VAT amounts from net and total figures

- Weekly homework activities.
- Peer/group class activities
- In class differentiated individual activities

**SUMMATIVE:**

- Case Study analysis
- Cost accounting Statement analysis
- Monthly tests

Work experience



	<p>including reimbursement, using the imprest and non-imprest systems.</p> <p><b>4.3 Total and balance the cash book and petty cash book</b></p> <p>4.3.1 Present totals and balances: column totals, balance carried down, balance brought down, debit balance, credit balance, date and details.</p>	<p>4.2.4 Make entries in the petty cash book, including reimbursement, using the imprest.</p> <p><i>4.3 Total and balance the cash book and petty cash book</i></p> <p>4.3.1 Present totals and balances: column totals, balance carried down, balance brought down, debit balance, credit balance, date and details.</p>	<p>4.2.4 Make entries in the petty cash book, including reimbursement, using the imprest.</p> <p>4.3.1 Present totals and balances: column totals, balance carried down, balance brought down, debit balance, credit balance, date and details.</p> <p><b>Links to careers: Credit controllers, Bookkeepers, Auditor, Compliance officer, Tax consultant, Tax practitioner, Debtors clerk, Creditors clerk</b></p>	
Spring 1	<p><b>5. Process transactions through the ledgers to the trial balance</b></p> <p><b>5.1 Transfer data from the books of prime entry to the ledgers</b></p> <p>5.1.1 The books of prime entry: sales and sales returns daybooks, purchases and purchases returns daybooks, discounts allowed and discounts received daybooks, cash book, petty cash book</p>	<p><b>5.1 Transfer data from the books of prime entry to the ledgers</b></p> <p>5.1.1 The books of prime entry: sales and sales returns daybooks, purchases and purchases returns daybooks, discounts allowed and discounts received daybooks, cash book, petty cash book</p>	<p>Students will understand:</p> <p>5.1.1 The books of prime entry: sales and sales returns daybooks, purchases and purchases returns daybooks, discounts allowed and discounts received daybooks, cash book, petty cash book</p>	<p><b>FORMATIVE:</b></p> <ul style="list-style-type: none"> <li>• Weekly homework activities.</li> <li>• Peer/group class activities</li> <li>• In class differentiated individual activities</li> </ul> <p><b>SUMMATIVE:</b></p> <ul style="list-style-type: none"> <li>• Case Study analysis</li> <li>• Cost accounting Statement analysis</li> <li>• Monthly tests</li> </ul>



5.1.2 The ledgers: sales, purchases, general  
5.1.3 That the sales and purchases ledger control accounts are part of the double-entry system.  
5.1.4 transfer data from books of prime entry to the relevant accounts in the ledgers.  
5.1.5 Total and balance ledger accounts  
5.1.6 Total and balance ledger accounts: balance carried down, balance brought down, debit balance, credit balance  
**5.3 Extract an initial trial balance**  
5.3.1 Use the general ledger to extract balances the column to use in the trial balance: debit, credit.  
5.3.2 transfer balances to the initial trial balance  
5.3.3 Total and balance the initial trial balance.

**Bookkeeping controls**

5.1.2 The ledgers: sales, purchases, general  
5.1.3 That the sales and purchases ledger control accounts are part of the double-entry system.  
5.1.4 transfer data from books of prime entry to the relevant accounts in the ledgers.  
5.1.5 Total and balance ledger accounts  
5.1.6 Total and balance ledger accounts: balance carried down, balance brought down, debit balance, credit balance  
5.3 Extract an initial trial balance  
5.3.1 Use the general ledger to extract balances the column to use in the trial balance: debit, credit.  
5.3.2 transfer balances to the initial trial balance  
5.3.3 Total and balance the initial trial balance.

5.1.2 The ledgers: sales, purchases, general  
5.1.3 That the sales and purchases ledger control accounts are part of the double-entry system.  
5.1.4 transfer data from books of prime entry to the relevant accounts in the ledgers.  
5.1.5 Total and balance ledger accounts  
5.1.6 Total and balance ledger accounts: balance carried down, balance brought down, debit balance, credit balance.  
**PSHE: Being safe**  
  
Students will be able to:  
5.3.1 Use the general ledger to extract balances the column to use in the trial balance: debit, credit.  
5.3.2 transfer balances to the initial trial balance  
5.3.3 Total and balance the initial trial balance.

Students will be able to:

- Work experience

**1. Understand payment methods**

1.1.1 Identify the appropriate use of different payment methods

1.1.2 Different payment methods: cash, cheque, debit card, credit card, bank draft, standing order, direct debit, BACS (Bankers' Automated Clearing Services), direct credit, CHAPS (Clearing House Automated Payment System), Faster Payments.

**1.2 Identify the effect of different payment methods on the bank balance**

1.2.1 How different payment methods affect the bank balance in different ways: reduce funds on the date of payment, reduce funds at a later date, no effect.

*1. Understand payment methods*

1.1.1 Identify the appropriate use of different payment methods

1.1.2 Different payment methods: cash, cheque, debit card, credit card, bank draft, standing order, direct debit, BACS (Bankers' Automated Clearing Services), direct credit, CHAPS (Clearing House Automated Payment System), Faster Payments.

*1.2 Identify the effect of different payment methods on the bank balance*

1.2.1 How different payment methods affect the bank balance in different ways: reduce funds on the date of payment, reduce funds at a later date, no effect.

1.1.1 Identify the appropriate use of different payment methods

1.1.2 Understand different payment methods: cash, cheque, debit card, credit card, bank draft, standing order, direct debit, BACS (Bankers' Automated Clearing Services), direct credit, CHAPS (Clearing House Automated Payment System), Faster Payments.

**PSHE: Online and media**

1.2.1 How different payment methods affect the bank balance in different ways: reduce funds on the date of payment, reduce funds at a later date, no effect.

**Links to careers: Credit controllers, Bookkeepers, Auditor, Compliance officer, Tax consultant, Tax practitioner, Debtors clerk, Creditors clerk, Trial Balance Clerk, Chief financial officer**

Spring 2

**2.3 Identify the purpose of the journal**

2.3.1 The purpose of the journal as a book of prime entry

2.3.2 Transactions that are recorded in the journal: opening entries for a new business, irrecoverable debts written off, payroll transactions

2.3.3 Errors that are corrected through the journal and the effect on the trial balance: disclosed and not disclosed

2.3.4 Names of errors not disclosed by trial balance: error of commission, error of omission, error of original entry, error of principle, reversal of entries, compensating errors.

**Bookkeeping Controls**

**3. Use control accounts**

3.1 Produce control accounts

3.1.1 Prepare control accounts: sales

**2.3 Identify the purpose of the journal**

2.3.1 The purpose of the journal as a book of prime entry

2.3.2 Transactions that are recorded in the journal: opening entries for a new business, irrecoverable debts written off, payroll transactions

2.3.3 Errors that are corrected through the journal and the effect on the trial balance: disclosed and not disclosed

2.3.4 Names of errors not disclosed by trial balance: error of commission, error of omission, error of original entry, error of principle, reversal of entries, compensating errors.

**Bookkeeping Controls**

**3. Use control accounts**

3.1 Produce control accounts

3.1.1 Prepare control accounts: sales ledger, purchases ledger, VAT

Students will:

2.3.1 The purpose of the journal as a book of prime entry

2.3.2 Transactions that are recorded in the journal: opening entries for a new business, irrecoverable debts written off, payroll transactions

2.3.3 Errors that are corrected through the journal and the effect on the trial balance: disclosed and not disclosed

2.3.4 Names of errors not disclosed by trial balance: error of commission, error of omission, error of original entry, error of principle, reversal of entries, compensating errors.

**PSHE: Being safe**

3.1 Produce control accounts

**FORMATIVE:**

- Weekly homework activities.
- Peer/group class activities
- In class differentiated individual activities

**SUMMATIVE:**

- Case Study analysis and recording on the accounting information system
- Report production
- Monthly tests

ledger, purchases ledger, VAT  
3.1.2 Total and balance control accounts: balance carried down, balance brought down.  
3.2 Reconcile control accounts  
3.2.1 Total the balances of the individual sales and purchases ledger accounts: sales ledger debit/credit balances, purchases ledger debit/credit balances  
3.2.2 Identify discrepancies between the sales and purchases ledger control accounts and the individual ledgers  
3.2.3 Identify reasons for discrepancies between the sales and purchases ledger control accounts and the individual ledgers.  
4. Use the journal  
4.1 Produce journal entries to record accounting transactions  
4.1.1 Record opening entries for a new business

3.1.2 Total and balance control accounts: balance carried down, balance brought down.  
  
3.2 Reconcile control accounts  
  
3.2.1 Total the balances of the individual sales and purchases ledger accounts: sales ledger debit/credit balances, purchases ledger debit/credit balances  
  
3.2.2 Identify discrepancies between the sales and purchases ledger control accounts and the individual ledgers  
  
3.2.3 Identify reasons for discrepancies between the sales and purchases ledger control accounts and the individual ledgers.  
  
4. Use the journal  
4.1 Produce journal entries to record accounting transactions  
  
4.1.1 Record opening entries for a new business

3.1.1 Prepare control accounts: sales ledger, purchases ledger, VAT  
3.1.2 Total and balance control accounts: balance carried down, balance brought down.  
  
3.2 Reconcile control accounts  
  
3.2.1 Total the balances of the individual sales and purchases ledger accounts: sales ledger debit/credit balances, purchases ledger debit/credit balances  
**PSHE: Relationships, Being safe**  
  
3.2.2 Identify discrepancies between the sales and purchases ledger control accounts and the individual ledgers  
  
3.2.3 Identify reasons for discrepancies between the sales and purchases ledger control accounts and the individual ledgers.  
  
4.1 Produce journal entries to record accounting transactions

4.1.2 Identify and record entries to write off irrecoverable debts: record VAT where appropriate, calculate VAT from gross and net amounts

4.1.2 Identify and record entries for payroll transactions: wages control account, gross pay, income tax, employer's and employees' National Insurance contributions (NIC), employer's and employees' pension and voluntary deductions.

4.2 Produce journal entries to correct errors not disclosed by the trial balance

4.2.1 Correct errors using the journal: errors of commission, errors of omission, errors of original entry, errors of principle, reversal of entries, compensating errors.

4.1.2 Identify and record entries to write off irrecoverable debts: record VAT where appropriate, calculate VAT from gross and net amounts

4.1.2 Identify and record entries for payroll transactions: wages control account, gross pay, income tax, employer's and employees' National Insurance contributions (NIC), employer's and employees' pension and voluntary deductions.

4.2 Produce journal entries to correct errors not disclosed by the trial balance

4.2.1 Correct errors using the journal: errors of commission, errors of omission, errors of original entry, errors of principle, reversal of entries, compensating errors.

4.1.1 Record opening entries for a new business

4.1.2 Identify and record entries to write off irrecoverable debts: record VAT where appropriate, calculate VAT from gross and net amounts

4.1.2 Identify and record entries for payroll transactions: wages control account, gross pay, income tax, employer's and employees' National Insurance contributions (NIC), employer's and employees' pension and voluntary deductions.

4.2 Produce journal entries to correct errors not disclosed by the trial balance

4.2.1 Correct errors using the journal: errors of commission, errors of omission, errors of original entry, errors of principle, reversal of entries, compensating errors.

**Links to careers: Credit controllers, Bookkeepers, Auditor, Compliance officer, Tax consultant, Tax practitioner, Debtors clerk, Creditors clerk**

**4.3 Produce journal entries to correct errors disclosed by the trial balance**

4.3.1 Open a suspense account  
4.3.2 Correct errors and clear the suspense account using the journal.

**4.4 Use journal entries to make adjustments in the ledger accounts**

4.4.1 Post journal entries to the general ledger accounts  
4.4.2 Total and balance the general ledger accounts: balance carried down, balance brought down.

**4.5 Redraft the trial balance following adjustments**

4.5.1 Recalculate the balance of a general ledger account following journal entries  
4.5.2 Complete a trial balance from adjusted and unadjusted balances  
4.5.3 Balance the adjusted trial balance: total debit and credit columns.

**4.3 Produce journal entries to correct errors disclosed by the trial balance**

4.3.1 Open a suspense account  
4.3.2 Correct errors and clear the suspense account using the journal.

**4.4 Use journal entries to make adjustments in the ledger accounts**

4.4.1 Post journal entries to the general ledger accounts  
4.4.2 Total and balance the general ledger accounts: balance carried down, balance brought down.

**4.5 Redraft the trial balance following adjustments**

4.5.1 Recalculate the balance of a general ledger account following journal entries  
4.5.2 Complete a trial balance from adjusted and unadjusted balances  
4.5.3 Balance the adjusted trial balance: total debit and credit columns.

Students will:

4.3.1 Open a suspense account

4.3.2 Correct errors and clear the suspense account using the journal.

4.4.1 Post journal entries to the general ledger accounts

4.4.2 Total and balance the general ledger accounts: balance carried down, balance brought down.

**PSHE: Being careful, Relationships**

4.5.1 Recalculate the balance of a general ledger account following journal entries

4.5.2 Complete a trial balance from adjusted and unadjusted balances  
4.5.3 Balance the adjusted trial balance: total debit and credit columns.

**FORMATIVE:**

- Weekly homework activities.
- Peer/group class activities
- In class differentiated individual activities

**SUMMATIVE:**

- Case Study analysis and recording on the system
- Report production
- Monthly test
- Work experience

**5. Reconcile a bank statement with the cash book**

**5.1 Locate differences between items on the bank statement and entries in the cash book**

5.1.1 Recognise items on the bank statement but not in the cash book and recognise items in the cash book but not on the bank statement: opening balance differences, bank interest paid/received, bank charges, automated payments/receipts, unrepresented cheques and outstanding lodgements.

**5.2 Use the bank statement to update the cash book**

5.2.1 Make appropriate entries from the bank statement into the cash book: bank interest paid/received, bank charges and automated payments/receipts

**5. Reconcile a bank statement with the cash book**

**5.1 Locate differences between items on the bank statement and entries in the cash book**

5.1.1 Recognise items on the bank statement but not in the cash book and recognise items in the cash book but not on the bank statement: opening balance differences, bank interest paid/received, bank charges, automated payments/receipts, unrepresented cheques and outstanding lodgements.

**5.2 Use the bank statement to update the cash book**

5.2.1 Make appropriate entries from the bank statement into the cash book: bank interest paid/received, bank charges and automated payments/receipts

5.1.1 Recognise items on the bank statement but not in the cash book and recognise items in the cash book but not on the bank statement: opening balance differences, bank interest paid/received, bank charges, automated payments/receipts, unrepresented cheques and outstanding lodgements.

**PSHE: Relationships, Being safe**

5.2.1 Make appropriate entries from the bank statement into the cash book: bank interest paid/received, bank charges and automated payments/receipts



<p>5.2.2 Total and balance the cash book: credit/debit balance carried down, credit/debit balance brought down.</p> <p><b>5.3 Produce a bank reconciliation statement</b></p> <p>5.3.1 Use appropriate items to complete a bank reconciliation statement: closing bank statement credit balance, unrepresented cheques, outstanding lodgements</p> <p>5.3.2 Check a bank statement has been correctly reconciled with a (debit) closing cash book balance ledger debit/credit balances</p>	<p>5.2.2 Total and balance the cash book: credit/debit balance carried down, credit/debit balance brought down.</p> <p><b>5.3 Produce a bank reconciliation statement</b></p> <p>5.3.1 Use appropriate items to complete a bank reconciliation statement: closing bank statement credit balance, unrepresented cheques, outstanding lodgements</p> <p>5.3.2 Check a bank statement has been correctly reconciled with a (debit) closing cash book balance.</p>	<p>5.2.2 Total and balance the cash book: credit/debit balance carried down, credit/debit balance brought down.</p> <p>5.3.1 Use appropriate items to complete a bank reconciliation statement: closing bank statement credit balance, unrepresented cheques, outstanding lodgements.</p> <p><b>PSHE: Being safe</b></p> <p>5.3.2 Check a bank statement has been correctly reconciled with a (debit) closing cash book balance.</p> <p><b>Links to careers: Credit controllers, Bookkeepers, Auditor, Compliance officer, Tax consultant, Tax practitioner, Debtors clerk, Creditors clerk</b></p>	
<p>Summer 2</p> <ul style="list-style-type: none"> <li>• <b>Revision of key concepts</b></li> <li>• <b>Mock examinations</b></li> <li>• <b>Final examinations</b></li> </ul>	<ul style="list-style-type: none"> <li>• <b>Revision of key concepts</b></li> <li>• <b>Mock examinations</b></li> <li>• <b>Final examinations</b></li> </ul>	<ul style="list-style-type: none"> <li>• Mastery of key concepts</li> <li>• Examination readiness</li> </ul>	<p>Mock exams</p>