

## **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	<ol> <li>Understanding financial transactions within a bookkeeping system</li> <li>Indicate the purpose of business documents</li> <li>I.1.1 The purpose of business documents: petty cash voucher, invoice, credit note (including for PPD), remittance advice, statement of account.</li> </ol>	<ul> <li>1.1.1 The purpose of business documents</li> <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>	Students will understand: 1.1.1 the purpose of business documents: petty cash voucher, invoice, credit note (including for PPD), remittance advice, statement of account.	<ul> <li>FORMATIVE: <ul> <li>Weekly homework activities.</li> <li>Peer/group class activities</li> <li>In class differentiated individual activities</li> </ul> </li> <li>SUMMATIVE: <ul> <li>Case Study analysis</li> <li>General Ledger analysis</li> <li>Monthly tests</li> <li>Work experience</li> </ul> </li> </ul>
	<b>1.2 Distinguish</b> between prompt payment, trade and bulk discounts 1.2.2 The difference between discounts offered: prompt	1.2.1 The difference between discounts offered: prompt payment, trade and bulk	1.2.1 The difference between discounts offered: prompt payment, trade and bulk	

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.	<ul> <li>1.2.2 How discounts are shown on invoices: prompt payment, trade and bulk</li> <li>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.</li> </ul>	<ul> <li>1.2.2 How discounts are shown on invoices: prompt payment, trade and bulk</li> <li>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.</li> </ul>	
<ul> <li>1.3 Demonstrate an understanding of a coding system</li> <li>1.3.1 The different types of code: customer account, supplier account, product</li> <li>1.3.2 Where to use codes: sales, sales returns and discounts allowed daybooks and purchases, purchase returns and discounts received</li> </ul>	<ul> <li>1.3 Demonstrate an understanding of a coding system</li> <li>1.3.1 The different types of code: customer account, supplier account, product</li> <li>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</li> </ul>	<ul> <li>1.3.1 The different types of code: customer account, supplier account, product</li> <li>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</li> </ul>	

daybooks, sales and purchases ledgers 1.3.3 How to create codes: alphabetical, numerical, alphanumerical. <b>1.4 Demonstrate an</b> <b>understanding of</b> <b>the process of</b> <b>recording financial</b> <b>transactions</b>	<ul> <li>1.3.3 How to create codes: alphabetical, numerical, alphanumerical.</li> <li>1.4 Demonstrate an understanding of the process of recording financial transactions</li> </ul>	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	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	1.4.1 The role of the books of prime entry: sales and sales returns daybooks, purchases and purchases returns daybooks, discounts allowed and discounts received daybooks	
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:	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	1.4.2 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	
sales, purchases and general 1.4.4 The accounting equation: calculation of assets, liabilities and capital, dual effect of transactions	<ul><li>1.4.3 The ledgers: sales, purchases and general</li><li>1.4.4 The accounting equation: calculation of assets, liabilities and capital, dual effect of transactions</li></ul>	<ul><li>1.4.3 The ledgers: sales, purchases and general</li><li>1.4.4 The accounting equation: calculation of assets, liabilities and capital, dual effect of transactions</li></ul>	
1.4.5 The classification of items: assets and liabilities	1.4.5 The classification of items: assets and liabilities	1.4.5 The classification of items: assets and liabilities	

	1.4.6 The classification of income and expenditure: capital income, capital expenditure, revenue income, revenue expenditure 1.4.7 The purpose of the trial balance.	<ul> <li>1.4.6 The classification of income and expenditure: capital income, capital expenditure, revenue income, revenue expenditure</li> <li>1.4.7 The purpose of the trial balance.</li> </ul>	<ul> <li>1.4.6 The classification of income and expenditure: capital income, capital expenditure, revenue income, revenue expenditure</li> <li>1.4.7 The purpose of the trial balance.</li> </ul>	
	2.1 Calculate invoice and credit note amounts	2.1 Calculate invoice and credit note amounts		
	2.1.1 The documents to be used: quotations, discount policy, customer order, delivery note, price list.	2.1.1 The documents to be used: quotations, discount policy, customer order, delivery note, price list.	2.1.1 The documents to be used: quotations, discount policy, customer order, delivery note, price list.	
	2.1.2 Calculate invoice amounts: item price, net, VAT and total amounts, trade and bulk discounts	2.1.2 Calculate invoice amounts: item price, net, VAT and total amounts, trade and bulk discounts	2.1.2 Calculate invoice amounts: item price, net, VAT and total amounts, trade and bulk discounts	
	2.1.3 Calculate credit note amounts: item price, net, VAT and total amounts, trade, bulk and prompt payment discounts.	2.1.3 Calculate credit note amounts: item price, net, VAT and total amounts, trade, bulk and prompt payment discounts.	2.1.3 Calculate credit note amounts: item price, net, VAT and total amounts, trade, bulk and prompt payment discounts. PSHE: Being careful, Relationships Links to careers: Credit controllers, Bookkeepers, Auditor, Compliance officer, Tax consultant, Tax practitioner, Debtors clerk, Creditors clerk	
umn 2	2.2 Enter sales invoices and credit notes into books of prime entry	2.2 Enter sales invoices and credit notes into books of prime entry	Students should be able to:	FORMATIVE: • Weekly homework activities.

2.2.1 The books of prime entry: sales, sales returns and discounts allowed daybooks	2.2.1 The books of prime entry: sales, sales returns and discounts allowed daybooks	2.2.1 make entries in the books of prime entry: sales, sales returns and discounts allowed daybooks	<ul> <li>Peer/group class activities</li> <li>In class differentiated individual</li> </ul>
2.2.2 The columns within books of prime entry: customer name, customer account code, total, VAT, net, analysis (including product	2.2.2 The columns within books of prime entry: customer name, customer account code, total, VAT, net, analysis (including product codes).	2.2.2 identify the columns within books of prime entry: customer name, customer account code, total, VAT, net, analysis (including product codes).	activities <b>SUMMATIVE:</b> • Case Study analysis • Financial Statements analysis
codes). 2.2.3 Calculate VAT amounts from net and total figures	2.2.3 Calculate VAT amounts from net and total figures	2.2.3 calculate VAT amounts from net and total figures	<ul><li>Fortnightly and monthly tests</li><li>Work</li></ul>
2.2.4 Calculate total and net amounts from the VAT figure	2.2.4 Calculate total and net amounts from the VAT figure	2.2.4 calculate total and net amounts from the VAT figure	experience
2.2.5 Make entries in books of prime entry	2.2.5 Make entries in books of prime entry	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	2.2.6 Total columns in books of prime entry.	2.2.6 total columns in books of prime entry.	
receipts from customers 2.3.1 The records	2.3 Check the accuracy of receipts from customers	2.3 check the accuracy of receipts from customers	
and documents to use: sales ledger account, sales invoice, sales credit note, remittance advice, discount policy. 2.3.2 Identify	2.3.1 The records and documents to use: sales ledger account, sales invoice, sales credit note, remittance advice, discount policy.	2.3.1 identify the records and documents to use: sales ledger account, sales invoice, sales credit note, remittance advice, discount policy.	
discrepancies: under- or over- payment, incorrect	2.3.2 Identify discrepancies: under- or over-payment, incorrect discount taken, incorrect amounts.	2.3.2 identify discrepancies: under- or over-payment, incorrect discount taken, incorrect amounts. PSHE: Being safe	

3	4. Process receipts and payments		Students will be able to:	FORMATIVE:
	(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	
	notes. 3.1.2 Identify discrepancies that may be found: non- delivery of goods, incorrect type or quantity of goods, incorrect calculations, incorrect discounts	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.	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.	
	3.1.1 The documents to use: quotations including discounts, purchase orders, goods received notes, delivery notes, goods returned	3.1.1 The documents to use: quotations including discounts, purchase orders, goods received notes, delivery notes, goods returned 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	
	<ol> <li>3. Process supplier transactions</li> <li>3.1 Check the accuracy of supplier invoices and credit notes</li> </ol>	<ol> <li>Process supplier transactions</li> <li>1 Check the accuracy of supplier invoices and credit notes</li> </ol>	3.1 Check the accuracy of supplier invoices and credit notes	
	discount taken, incorrect amounts 2.3.3 Calculate amounts due from customers, including PPD.	2.3.3 Calculate amounts due from customers, including PPD.	2.3.3 Calculate amounts due from customers, including PPD.	

4.1 Enter receipts	4.1 Enter receipts and payments into a		Weekly
and payments into	two column analysed cash book		homework
a two column			activities.
analysed cash			<ul> <li>Peer/group</li> </ul>
book		4.1.1 The format of the cash book: date,	class activities
4.1.1 The format of	4.1.1 The format of the cash book: date,	details, cash, bank, analysis columns	<ul> <li>In class</li> </ul>
the cash book: date,	details, cash, bank, analysis columns	(including VAT)	differentiated
details, cash, bank,	(including VAT)	, C,	individual
analysis columns			activities
(including VAT)		4.1.2 The documents to use: direct	SUMMATIVE:
4.1.2 The documents	4.1.2 The documents to use: direct	debit/standing order schedule,	
to use: direct	debit/standing order schedule,	remittance advice (including BACS),	Case Study
debit/standing order	remittance advice (including BACS),	paying in slip, cheque stub, cash receipt,	analysis
schedule, remittance	paying in slip, cheque stub, cash	receipts and payments listing.	Cost
advice (including	receipt, receipts and payments listing.		accounting
BACS), paying in			Statement
slip, cheque stub,			analysis
			<ul> <li>Monthly tests</li> </ul>
cash receipt, receipts		1.1.2 Coloulate \/AT amounta from not	Work experience
and payments listing.	4.4.2 Coloulote \/AT amounta from not	4.1.3 Calculate VAT amounts from net	·
4.1.3 Calculate VAT	4.1.3 Calculate VAT amounts from net	and total figures	
amounts from net	and total figures		
and total figures		4.1.4 Make entries in the cash book.	
4.1.4 Make entries in	4.1.4 Make entries in the cash book.		
the cash book.		4.2 Enter receipts and payments into an	
4.2 Enter receipts	4.2 Enter receipts and payments into an	analysed petty cash book	
and payments into	analysed petty cash book		
an analysed petty			
cash book		4.2.1 The format of the petty cash book:	
4.2.1 The format of	4.2.1 The format of the petty cash book:	date, details, amount, analysis columns	
the petty cash book:	date, details, amount, analysis columns	(including VAT)	
date, details,	(including VAT)	PSHE: Being safe	
amount, analysis			
columns (including			
VAT)		4.2.2 The documents to use: cash	
4.2.2 The documents	4.2.2 The documents to use: cash	receipt, petty cash voucher.	
to use: cash receipt,	receipt, petty cash voucher.		
petty cash voucher.		4.2.3 Calculate VAT amounts from net	
4.2.3 Calculate VAT	4.2.3 Calculate VAT amounts from net	and total figures	
amounts from net	and total figures	-	
and total figures	-		
4.2.4 Make entries in			
the petty cash book,			

	including reimbursement, using the imprest and non-imprest systems. <b>4.3 Total and</b> <b>balance the cash</b> <b>book and petty</b> <b>cash book</b> 4.3.1 Present totals and balances: column totals, balance carried down, balance brought down, debit balance, credit balance, date and details.	<ul> <li>4.2.4 Make entries in the petty cash book, including reimbursement, using the imprest.</li> <li>4.3 Total and balance the cash book and petty cash book</li> <li>4.3.1 Present totals and balances: column totals, balance carried down, balance brought down, debit balance, credit balance, date and details.</li> </ul>	<ul> <li>4.2.4 Make entries in the petty cash book, including reimbursement, using the imprest.</li> <li>4.3.1 Present totals and balances: column totals, balance carried down, balance brought down, debit balance, credit balance, date and details.</li> <li>Links to careers: Credit controllers, Bookkeepers, Auditor, Compliance officer, Tax consultant, Tax practitioner, Debtors clerk, Creditors clerk</li> </ul>	
ing 1	5. Process transactions through the ledgers to the trial balance 5.1 Transfer data from the books of prime entry to the ledgers 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	<ul> <li>5.1 Transfer data from the books of prime entry to the ledgers</li> <li>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</li> </ul>	Students will understand: 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	<ul> <li>FORMATIVE: <ul> <li>Weekly homework activities.</li> <li>Peer/group class activities</li> <li>In class differentiated individual activities</li> </ul> </li> <li>SUMMATIVE: <ul> <li>Case Study analysis</li> <li>Cost accounting Statement analysis</li> <li>Monthly tests</li> </ul> </li> </ul>

5.1.2 The ledgers:			Work
sales, purchases,	5.1.2 The ledgers: sales, purchases,	5.1.2 The ledgers: sales, purchases,	experience
general	general	general	
5.1.3 That the sales			
and purchases	5.1.3 That the sales and purchases	5.1.3 That the sales and purchases	
ledger control	ledger control accounts are part of the	ledger control accounts are part of the	
accounts are part of	double-entry system.	double-entry system.	
the double-entry			
system. 5.1.4 transfer data			
	5.1.4 transfer data from books of prime	5.1.4 transfer data from books of prime	
from books of prime entry to the relevant	entry to the relevant accounts in the	entry to the relevant accounts in the	
accounts in the	ledgers.	ledgers.	
ledgers.			
5.1.5 Total and			
balance ledger	5.1.5 Total and balance ledger accounts	5.1.5 Total and balance ledger accounts	
accounts			
5.1.6 Total and			
balance ledger	5.1.6 Total and balance ledger	5.1.6 Total and balance ledger accounts:	
accounts: balance	accounts: balance carried down,	balance carried down, balance brought	
carried down,	balance brought down, debit balance,	down, debit balance, credit balance.	
balance brought	credit balance	PSHE: Being safe	
down, debit balance,			
credit balance			
5.3 Extract an initial trial balance	5.3 Extract an initial trial balance		
5.3.1 Use the	5.3 EXHACI AN INILIAI MAI DAIANCE	Students will be able to:	
general ledger to	5.3.1 Use the general ledger to extract		
extract balances	balances	5.3.1 Use the general ledger to extract	
the column to use in	the column to use in the trial balance:	balances	
the trial balance:	debit, credit.	the column to use in the trial balance:	
debit, credit.		debit, credit.	
5.3.2 transfer			
balances to the initial	5.3.2 transfer balances to the initial trial	5.3.2 transfer balances to the initial trial	
trial balance	balance	balance	
5.3.3 Total and			
balance the initial	5.3.3 Total and balance the initial trial		
trial balance.	balance.	5.3.3 Total and balance the initial trial	
De aldre en la m		balance.	
Bookkeeping			
controls		Students will be able to:	

1. Understand	1. Understand payment methods		
payment methods	1.1.1 Identify the appropriate use of		
1.1.1 Identify the	different payment methods	1.1.1 Identify the appropriate use of	
appropriate use of		different payment methods	
different payment			
methods	1.1.2 Different payment methods: cash,		
1.1.2 Different	cheque, debit card, credit card, bank		
payment methods:	draft, standing order, direct debit, BACS	1.1.2 Understand different payment	
cash, cheque, debit	(Bankers' Automated Clearing	methods: cash, cheque, debit card,	
card, credit card,	Services), direct credit, CHAPS	credit card, bank draft, standing order,	
bank draft, standing	(Clearing House Automated Payment	direct debit, BACS (Bankers' Automated	
order, direct debit,	System), Faster Payments.	Clearing Services), direct credit, CHAPS	
BACS (Bankers'		(Clearing House Automated Payment	
Automated Clearing		System), Faster Payments.	
Services), direct		PSHE: Online and media	
credit, CHAPS			
(Clearing House			
Automated Payment			
System), Faster			
Payments.	1.2 Identify the effect of different		
1.2 Identify the	payment methods on the bank balance		
effect of different			
payment methods			
on the bank balance	1.2.1 How different neumant methods		
1.2.1 How different	1.2.1 How different payment methods affect the bank balance in different		
payment methods affect the bank	ways: reduce funds on the date of	1.2.1 How different nevment methods	
balance in different	payment, reduce funds at a later date, no effect.	1.2.1 How different payment methods affect the bank balance in different ways:	
	no eneci.	reduce funds on the date of payment,	
ways: reduce funds on the date of		reduce funds on the date of payment, reduce funds at a later date, no effect.	
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	

the journ of prime 2.3.2 Tra that are the journ entries for business irrecove written of transacti 2.3.3 En correcte the journ effect on balances and not 2.3.4 Na errors no by trial b of comm of omiss original of of princi	e of the e purpose of hal as a book entry ansactions recorded in hal: opening or a new s, rable debts off, payroll ions rors that are d through hal and the the trial : disclosed disclosed ames of ot disclosed palance: error hission, error of entry, error ple, reversal	actions that are recorded in opening entries for a new ecoverable debts written off, actions that are corrected through ind the effect on the trial closed and not disclosed s of errors not disclosed by : error of commission, error error of original entry, error reversal of entries,	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 original entry, error of principle, reversal of entries, compensating errors. PSHE: Being safe	<ul> <li>FORMATIVE: <ul> <li>Weekly homework activities.</li> <li>Peer/group class activities</li> <li>In class differentiated individual activities</li> </ul> </li> <li>SUMMATIVE: <ul> <li>Case Study analysis and recording on the accounting information system</li> <li>Report production</li> <li>Monthly tests</li> </ul> </li> </ul>
of princip of entrie	ple, reversal s, sating errors.	a Controls	PSHE: Being safe	
Controls 3. Use of	s l	rol accounts		
account	ts			
accounts	S	control accounts	3.1 Produce control accounts	
3.1.1 Pre accounts		e control accounts: sales hases ledger, VAT		

ledger, purchases ledger, VAT	3.1.2 Total and balance control accounts: balance carried down,	3.1.1 Prepare control accounts: sales ledger, purchases ledger, VAT	
3.1.2 Total and	balance brought down.	3.1.2 Total and balance control	
balance control		accounts: balance carried down, balance	
accounts: balance		brought down.	
carried down,			
balance brought			
down.			
3.2 Reconcile control			
accounts	3.2 Reconcile control accounts		
3.2.1 Total the			
balances of the	3.2.1 Total the balances of the individual	3.2 Reconcile control accounts	
individual sales and	sales and purchases ledger accounts:		
purchases ledger	sales ledger debit/credit balances,	3.2.1 Total the balances of the individual	
accounts: sales	purchases ledger debit/credit balances	sales and purchases ledger accounts:	
ledger debit/credit		sales ledger debit/credit balances,	
balances, purchases		purchases ledger debit/credit balances	
ledger debit/credit		PSHE: Relationships, Being safe	
balances			
3.2.2 Identify			
discrepancies	3.2.2 Identify discrepancies between the		
between the sales	sales and purchases ledger control	3.2.2 Identify discrepancies between the	
and purchases	accounts and the individual ledgers	sales and purchases ledger control	
ledger control	_	accounts and the individual ledgers	
accounts and the			
individual ledgers			
3.2.3 Identify			
reasons for	3.2.3 Identify reasons for discrepancies		
discrepancies	between the sales and purchases ledger	3.2.3 Identify reasons for discrepancies	
between the sales	control accounts and the individual	between the sales and purchases ledger	
and purchases	ledgers.	control accounts and the individual	
ledger control		ledgers.	
accounts and the			
individual ledgers.			
4. Use the journal			
4.1 Produce journal	4. Use the journal		
entries to record	4.1 Produce journal entries to record		
accounting	accounting transactions	4.1 Produce journal entries to record	
transactions		accounting transactions	
4.1.1 Record			
opening entries for a	4.1.1 Record opening entries for a new		
new business	business		

4.1.2 Identify and record entries to write off irrecoverable debts: record VAT where appropriate, calculate VAT from	4.1.2 Identify and record entries to write off irrecoverable debts: record VAT where appropriate, calculate VAT from gross and net amounts	<ul> <li>4.1.1 Record opening entries for a new business</li> <li>4.1.2 Identify and record entries to write off irrecoverable debts: record VAT where appropriate, calculate VAT from</li> </ul>	
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.	4.1.2 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.	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 omission, errors of original entry, errors of principle, reversal of entries, compensating errors.	<ul> <li>4.2 Produce journal entries to correct errors not disclosed by the trial balance</li> <li>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.</li> </ul>	<ul> <li>4.2 Produce journal entries to correct errors not disclosed by the trial balance</li> <li>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.</li> <li>Links to careers: Credit controllers, Bookkeepers, Auditor, Compliance officer, Tax consultant, Tax practitioner, Debtors clerk, Creditors clerk</li> </ul>	

Currence at 1	1.2 Dreduce isurel	4.2 Dreduce is unal entries to correct	Chudente wille	
Summer 1	4.3 Produce journal entries to correct	4.3 Produce journal entries to correct errors disclosed by the trial balance	Students will:	FORMATIVE: • Weekly
	errors disclosed by	enors disclosed by the that balance		homework
	the trial balance			activities.
	4.3.1 Open a	4.3.1 Open a suspense account	4.3.1 Open a suspense account	
	suspense account			<ul> <li>Peer/group class activities</li> </ul>
	4.3.2 Correct errors	4.3.2 Correct errors and clear the	4.3.2 Correct errors and clear the	
	and clear the	suspense account using the journal.	suspense account using the journal.	<ul> <li>In class differentiated</li> </ul>
	suspense account			individual
	using the journal.			activities
	4.4 Use journal	4.4 Use journal entries to make		SUMMATIVE:
	entries to make	adjustments in the ledger accounts		Case Study
	adjustments in the			analysis and
	ledger accounts			recording on
	4.4.1 Post journal	4.4.1 Post journal entries to the general	4.4.1 Post journal entries to the general	the system
	entries to the general	ledger accounts	ledger accounts	Report
	ledger accounts			production
	4.4.2 Total and	4.4.2 Total and balance the general	4.4.2 Total and balance the general	Monthly test
	balance the general	ledger accounts: balance carried down,	ledger accounts: balance carried down,	Work
	ledger accounts:	balance brought down.	balance brought down.	experience
	balance carried		PSHE: Being careful, Relationships	experience
	down, balance			
	brought down.	4.5. Deduct the trial helence fellowing		
	4.5 Redraft the trial	4.5 Redraft the trial balance following		
	balance following	adjustments		
	adjustments 4.5.1 Recalculate the	4.5.1 Recalculate the balance of a		
			4.5.1 Recalculate the balance of a	
	balance of a general ledger account	general ledger account following journal entries	general ledger account following journal	
	following journal	entres	entries	
	entries		Grando	
	4.5.2 Complete a	4.5.2 Complete a trial balance from		
	trial balance from	adjusted and unadjusted balances	4.5.2 Complete a trial balance from	
	adjusted and	4.5.3 Balance the adjusted trial balance:	adjusted and unadjusted balances	
	unadjusted balances	total debit and credit columns.	4.5.3 Balance the adjusted trial balance:	
	4.5.3 Balance the		total debit and credit columns.	
	adjusted trial			
	balance: total debit			
	and credit columns.			

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, unpresented cheques and outstanding lodgements.	<ul> <li>5. Reconcile a bank statement with the cash book</li> <li>5.1 Locate differences between items on the bank statement and entries in the cash book</li> <li>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, unpresented cheques and outstanding lodgements.</li> </ul>	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, unpresented cheques and outstanding lodgements, PSHE: Relationships, Being safe	
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	<ul> <li>5.2 Use the bank statement to update the cash book</li> <li>5.2.1 Make appropriate entries from the bank statement into the cash book: bank interest paid/received, bank charges and automated payments/receipts</li> </ul>	5.2.1 Make appropriate entries from the bank statement into the cash book: bank interest paid/received, bank charges and automated payments/receipts	

	5.2.2 Total and balance the cash book: credit/debit balance carried down, credit/debit balance brought down.	5.2.2 Total and balance the cash book: credit/debit balance carried down, credit/debit balance brought down.	5.2.2 Total and balance the cash book: credit/debit balance carried down, credit/debit balance brought down.	
	5.3 Produce a bank reconciliation statement	5.3 Produce a bank reconciliation statement		
	5.3.1 Use appropriate items to complete a bank reconciliation statement: closing bank statement credit balance, unpresented cheques, outstanding lodgements	5.3.1 Use appropriate items to complete a bank reconciliation statement: closing bank statement credit balance, unpresented cheques, outstanding lodgements	5.3.1 Use appropriate items to complete a bank reconciliation statement: closing bank statement credit balance, unpresented cheques, outstanding lodgements. PSHE: Being safe	
	5.3.2 Check a bank statement has been correctly reconciled with a (debit) closing cash book balance ledger debit/credit balances	5.3.2 Check a bank statement has been correctly reconciled with a (debit) closing cash book balance.	5.3.2 Check a bank statement has been correctly reconciled with a (debit) closing cash book balance. Links to careers: Credit controllers, Bookkeepers, Auditor, Compliance officer, Tax consultant, Tax practitioner, Debtors clerk, Creditors clerk	
mer 2	<ul> <li>Revision of key concepts</li> <li>Mock examinations</li> <li>Final examinations</li> </ul>	<ul> <li>Revision of key concepts</li> <li>Mock examinations</li> <li>Final examinations</li> </ul>	<ul> <li>Mastery of key concepts</li> <li>Examination readiness</li> </ul>	Mock exams