

## Year 12 Accountancy Planned Summer Topic Schedule 2020

20 <sup>th</sup> April INSET	
w/c 21 <sup>st</sup> April	Budgets – Reasons for completing budgets Types of budgeting Budgeted income statement Budgeted Statement of financial position
w/c 27 <sup>th</sup> April	Costs and their behaviour Breakeven analysis- charts Breakeven analysis – formula Limitations of breakeven analysis
w/c 4 <sup>th</sup> May	Marginal costing – contribution and profit Uses and methods of use Special orders
8 <sup>th</sup> May Bank Holiday	
w/c 11 <sup>th</sup> May	Make or buy decisions Limiting factor decisions Branch viability Limitations of marginal costing
w/c 18 <sup>th</sup> May	Revision
w/c 1 <sup>st</sup> June	Assessment
w/c 8 <sup>th</sup> June	Review of assessments and identify problems Follow on questions
w/c 15 <sup>th</sup> June	How to complete individual budgets sales and production purchases and labour Trade payables Trade receivables
w/c 22 <sup>nd</sup> June	Cash budgets Master budgets Consolidation and summary questions
w/c 29 <sup>th</sup> June	Partnerships Reasons for becoming a partnership – advantages and disadvantages Partnership deeds The appropriation account The current account
3 <sup>rd</sup> July INSET	
w/c 6 <sup>th</sup> July	The capital account Admission of a new partner Retirement of a partner
w/c 13 <sup>th</sup> July	Review of work so far