

## Year 13 Accountancy Spring Topic Schedule 2022

Topic	Key Learning Points/End Points	Key Vocabulary
<b>Activity based costing</b>	Understand the principles behind Activity based costing. Be able to cost a product using this method.	Activity, batch production, cost centre, cost driver.
<b>Absorption costing</b>	Understand the principles behind Absorption costing. Be able to cost a product using this method.	Allocation, apportionment, absorption, production and non- production centres, overhead absorption rate. Full cost, Cost plus selling price, over absorption, under absorption.
<b>Standard costing and variance analysis</b>	Understand the principles behind standard costing. Be able to cost a product using this method. Use variance analysis to compare standard cost to actual cost. Complete reports analysing these differences in cost and profit.	Adverse, favourable, contribution
<b>Half term</b>		
<b>Mock exams and feedback</b>		
<b>Capital investment appraisal</b>	Use capital investment appraisal and non-financial information to advise on the purchase of a non-current asset.	Payback period, present value, net present value , cost of capital , discounted value of money, Non-financial factors, sensitivity analysis
<b>Social accounting</b>	Consider all aspects of a business decision, in addition to the financial aspects	Corporate governance, redundancy, limited resources
<b>Revision</b>		