<table>
<thead>
<tr>
<th>TERM ALLOCATION AND LENGTH</th>
<th>UNIT</th>
<th>SUB TOPICS</th>
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</table>
| TERM 1 9 Weeks            | Core Studies 1 | • Introduction to accounting  
                           • Nature of assets, liabilities, owner’s equity, revenues and expenses  
                           • Double entry principle  
                           • General Journal to ledger to Trial Balance | In class assignment |
| TERM 2 9 weeks            | Core Studies 2 | • Accounting assumptions  
                           • Accrual accounting  
                           • Balance day adjustments  
                           • Preparation of Income Statement and Balance Sheet  
                           • Analysis and interpretation of ratios | Short Response exam  
                           Practical exam |
| TERM 3 6 Weeks            | Accounting for Cash and Accounts Receivable  
                           Internal Controls | • Columnar journals  
                           • Bank Reconciliation  
                           • Simple Cash Flow Statement  
                           • Controls over Cash, Accounts Receivable & Payable | Practical exam  
                           Theory exam |
| TERM 4 6 Weeks            | Cash Budgets | • Statement of Estimated Receipts from Acc Receivable  
                           • Preparation of Cash Budgets  
                           • Interpretation of cash budget to make decisions/ recommendations  
                           • Template using Excel | Practical exam |