

# Year 10 Foundations of Accounting and Business

## Work rate calendar (WRC) 2026

## Term 1

All students are expected to participate in all online lessons and complete all assessment as outlined in this **Work rate calendar**.

Teachers may adjust topics, class work, assessment and submission dates. Adjustments will be communicated via QLearn or during lessons.

### Assessment

Supervised assessment	Summative exams are to be supervised by the student's official exam supervisor.		
Non-supervised assessment	Students must sign a declaration of academic integrity.		
<b>Week</b>	<b>Dates</b>	<b>Unit</b>	<b>Topic</b>
1	26 Jan – 30 Jan	Accounting for a service business:	Monday 26 January — Australia Day Holiday
			Tuesday 27 January – Welcome calls for students: Prep – Year 12
			Wednesday 28 January – Learning for success: Prep – Year 12
			<b>Introduction to Foundations of Accounting and Business (FAB)</b>
			FAB Course Overview: Why study Accounting (General) and Business Studies (Applied)
			<b>Accounting for business organisations</b>
			Where to invest money; what is a business; types of businesses; business structures – sole trader, partnership, company; accounting entity and legal entity
			Wednesday 11 February — Brainstorm Productions theatre performances: Years 7–9, Years 10–12 (optional)
			Friday 13 February — Senior orientation day: Years 10–12
			<b>Sources of finance</b>
2	2 Feb – 6 Feb		Business loan; savings; credit cards; leasing; bank overdraft; crowdfunding; angel investors
			<b>The accounting profession</b>
			What is accounting; objectives of accounting; common areas of specialisation for accountants; accounting associations
			<b>Fundamental accounting concepts and principles</b>
			Concepts and principles of accounting – assets, liabilities owner's equity; monetary principle; going concern principle; accounting equation
			<b>Transactions and changes</b>
			What is a transaction; effects of transactions on the accounting equation
			<b>Ledger accounts</b>
			Need for ledger accounts; ledger formats; account rules – debit and credit
3	9 Feb – 13 Feb		<b>The accounting process</b>
			Source documents; Goods and Services Tax (GST); invoice preparation
			<b>Invoice preparation</b>
			Invoice preparation
			<b>Revision for Summative Assessment 1 (SA1)</b>
			Revision activities as advised by teacher
			Thursday 2 April — Fun run day: Prep – Year 12
			<b>Summative Assessment 1 (SA1)</b>
4	16 Feb – 20 Feb		Exam
			SA1 Exam
			Due Wednesday 1 April 5:00 pm
5	23 Feb – 27 Feb		Friday 3 April — Good Friday
6	2 Mar – 6 Mar		
7	9 Mar – 13 Mar		
8	16 Mar – 20 Mar		
9	23 Mar – 27 Mar		
10	30 Mar – 3 Apr		

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# Year 10 Foundations of Accounting and Business

## Work rate calendar (WRC) 2026

## Term 2

All students are expected to participate in all online lessons and complete all assessment as outlined in this **Work rate calendar**.

Teachers may adjust topics, class work, assessment and submission dates. Adjustments will be communicated via QLearn or during lessons.

### Assessment

<b>Supervised assessment</b>	Summative exams are to be supervised by the student's official exam supervisor.
<b>Non-supervised assessment</b>	Students must sign a declaration of academic integrity.

Week	Dates	Unit	Topic	Class work / Assessment to be submitted
1	20 Apr – 24 Apr	Accounting for a service business	<b>Analysing transactions</b> Analysis of transactions	<b>Activities</b> As advised by teacher
2	27 Apr – 1 May		<b>Analysing transactions</b> Analysis of transactions	<b>Activities</b> As advised by teacher
3	4 May – 8 May		<b>Monday 4 May — Labour Day</b> <b>Preparation of General journal</b> Preparation of General journal from transactions	<b>Activities</b> As advised by teacher
4	11 May – 15 May		<b>Preparation of General journal</b> Preparation of General journal from transactions	<b>Activities</b> As advised by teacher
5	18 May – 22 May		<b>Posting General journal to the Ledger, extracting Trial balance</b> Posting General journal to the Ledger; what is a Trial balance; extracting a Trial balance	<b>Activities</b> As advised by teacher
6	25 May – 29 May		<b>Posting General journal to the Ledger, extracting Trial balance</b> Posting General journal to the Ledger; what is a Trial balance; extracting a Trial balance	<b>Activities</b> As advised by teacher
7	1 Jun – 5 Jun		<b>Preparation of General journal, Ledger, Trial balance</b> Consolidation of preparing a General journal, posting to the Ledger and extracting a Trial balance	<b>Activities</b> As advised by teacher
8	8 Jun – 12 Jun		<b>Preparation of General journal, Ledger, Trial balance</b> Consolidation of preparing a General journal, posting to the Ledger and extracting a Trial balance <b>Revision for Summative Assessment 2 (SA2)</b> Revision activities as advised by teacher	<b>Activities</b> As advised by teacher
9	15 Jun – 19 Jun		<b>Revision for Summative Assessment 2 (SA2)</b> Revision activities as advised by teacher	<b>SA2 Assignment</b> Issued Tuesday 16 June
10	22 Jun – 26 Jun		<b>Wednesday 24 June — Move it day: Prep – Year 12</b> <b>Summative Assessment 2 (SA2)</b> Assignment	<b>SA2 Assignment</b> Due Tuesday 23 June 5:00 pm

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<b>LEGEND</b>	Class work — send-in	Summative assessment	Exam block	School events	Public holidays	Student free day
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# Year 10 Foundations of Accounting and Business

## Work rate calendar (WRC) 2026

### Term 3

All students are expected to participate in all online lessons and complete all assessment as outlined in this **Work rate calendar**.

Teachers may adjust topics, class work, assessment and submission dates. Adjustments will be communicated via QLearn or during lessons.

#### Assessment

<b>Supervised assessment</b>	Summative exams are to be supervised by the student's official exam supervisor.
<b>Non-supervised assessment</b>	Students must sign a declaration of academic integrity.

Week	Dates	Unit	Topic	Class work / Assessment to be submitted
1	13 Jul – 17 Jul	Accounting for a service business	<b>Introduction to Foundations of Accounting and Business (FAB)</b> FAB Course Overview: Why study Accounting (General) and Business Studies (Applied)	<b>Activities</b> As advised by teacher
2	20 Jul – 24 Jul		<b>Accounting for business organisations</b> Where to invest money; what is a business; types of businesses; business structures – sole trader, partnership, company; accounting entity and legal entity	<b>Activities</b> As advised by teacher
3	27 Jul – 31 Jul		<b>Sources of finance</b> Business loan; savings; credit cards; leasing; bank overdraft; crowdfunding; angel investors <b>The Accounting Profession</b> What is accounting; objectives of accounting; common areas of specialisation for accountants; accounting associations	<b>Activities</b> As advised by teacher
4	3 Aug – 7 Aug		<b>Fundamental Accounting concepts and principles</b> Concepts and principles of accounting – assets, liabilities owner's equity; monetary principle; going concern principle; accounting equation	<b>Activities</b> As advised by teacher
5	10 Aug – 14 Aug		Wednesday 12 August — Royal Queensland Show (Ekka) Holiday <b>Transactions and changes</b> What is a transaction; effects of transactions on the accounting equation	<b>Activities</b> As advised by teacher
6	17 Aug – 21 Aug		<b>Ledger accounts</b> Need for ledger accounts; ledger formats; account rules – debit and credit	<b>Activities</b> As advised by teacher
7	24 Aug – 28 Aug		<b>The accounting process</b> Source documents; Goods and Services Tax (GST); invoice preparation	<b>Activities</b> As advised by teacher
8	31 Aug – 4 Sep		Friday 4 September — Student free day <b>Invoice Preparation</b> Invoice preparation	<b>Activities</b> As advised by teacher
9	7 Sep – 11 Sep		<b>Revision for Summative Assessment 1 (SA1)</b> Revision activities as advised by teacher	<b>Activities</b> As advised by teacher
10	14 Sep – 18 Sep		Wednesday 16 September — Connect day at Movie World: Years 9–10 <b>Summative Assessment 1 (SA1)</b> Exam	<b>SA1 Exam</b> Due Wednesday 16 September 5.00 pm

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<b>LEGEND</b>	Class work — send-in	Summative assessment	Exam block	School events	Public holidays	Student free day
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# Year 10 Foundations of Accounting and Business

## Work rate calendar (WRC) 2026

## Term 4

All students are expected to participate in all online lessons and complete all assessment as outlined in this **Work rate calendar**.

Teachers may adjust topics, class work, assessment and submission dates. Adjustments will be communicated via QLearn or during lessons.

### Assessment

<b>Supervised assessment</b>	Summative exams are to be supervised by the student's official exam supervisor.
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<b>Non-supervised assessment</b>	Students must sign a declaration of academic integrity.
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Week	Dates	Unit	Topic	Class work / Assessment to be submitted
1	5 Oct – 9 Oct	Accounting for a service business	Monday 5 October — King's Birthday Holiday	
2	12 Oct – 16 Oct		<b>Analysing transactions</b> Analysis of transactions	<b>Activities</b> As advised by teacher
3	19 Oct – 23 Oct		<b>Preparation of General journal</b> Preparation of General journal from transactions	<b>Activities</b> As advised by teacher
4	26 Oct – 30 Oct		<b>Posting General journal to the Ledger, extracting Trial balance</b> Posting General journal to the Ledger; what is a Trial balance; extracting a Trial balance	<b>Activities</b> As advised by teacher
5	2 Nov – 6 Nov		<b>Preparation of General journal, Ledger, Trial balance</b> Consolidation of preparing a General Journal, posting to The ledger, and extracting a Trial Balance	<b>Activities</b> As advised by teacher
6	9 Nov – 13 Nov		<b>Revision for Summative Item 2 (SA2)</b> Revision activities as advised by teacher	<b>Activities</b> As advised by teacher
7	16 Nov – 20 Nov		<b>Summative Assessment 2 (SA2)</b> Assignment	<b>SA2 Assignment</b> Issued Monday 16 November
8	23 Nov – 27 Nov		<b>Summative Assessment 2 (SA2)</b> Assignment <b>Friday 27 November — Last day: Years 10–11</b> Activities as directed by teacher	<b>SA2 Assignment</b> Due Monday 23 November 5:00pm
9	30 Nov – 4 Dec			
10	7 Dec – 11 Dec			

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<b>LEGEND</b>	Class work — send-in	Summative assessment	Exam block	School events	Public holidays	Student free day
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