

Year 10 Foundations of Accounting and Business

Work rate calendar (WRC) 2025

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 declaration of academic integrity.		
Week	Dates	Unit	Topic	Class work / Assessment to be submitted
1	27 Jan – 31 Jan	Accounting for a service business	Monday 27 January — Australia Day Holiday Tuesday 28 January – Welcome calls for students: Prep – Year 12 Wednesday 29 January – Learning for success: Prep – Year 12 Introduction to Foundations of Accounting and Business (FAB) FAB Course Overview: Why study Accounting (General) and Business Studies (Applied)	
2	3 Feb – 7 Feb		Accounting for business organisations Where to invest money; what is a business; types of businesses; business structures – sole trader, partnership, company; accounting entity and legal entity	Activities As advised by teacher
3	10 Feb – 14 Feb		Friday 14 February — Senior orientation day: Years 10–12 Sources of finance Business loan; savings; credit cards; leasing; bank overdraft; crowdfunding; angel investors The accounting profession What is accounting; objectives of accounting; common areas of specialisation for accountants; accounting associations	Activities As advised by teacher
4	17 Feb – 21 Feb		Fundamental Accounting concepts and principles Concepts and principles of accounting – assets, liabilities owner's equity; monetary principle; going concern principle; accounting equation	Activities As advised by teacher
5	24 Feb – 28 Feb		Transactions and changes What is a transaction; effects of transactions on the accounting equation	Activities As advised by teacher
6	3 Mar – 7 Mar		Ledger accounts Need for ledger accounts; ledger formats; account rules – debit and credit	Activities As advised by teacher
7	10 Mar – 14 Mar		The accounting process Source documents; Goods and Services Tax (GST); invoice preparation	Activities As advised by teacher
8	17 Mar – 21 Mar		Invoice preparation Invoice preparation	Activities As advised by teacher
9	24 Mar – 28 Mar		Revision for Summative Assessment 1 (SA1) Revision activities as advised by teacher	Activities As advised by teacher
10	31 Mar – 4 Apr			Thursday 3 April — Cross country / Fun run: Prep – Year 12 Summative Assessment 1 (SA1) Exam

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Term 2

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Assessment				
Supervised assessment		Summative exams are to be supervised by the student's official exam supervisor.		
Non-supervised assessment		Students must sign declaration of academic integrity.		
Week	Dates	Unit	Topic	Class work / Assessment to be submitted
1	21 Apr – 25 Apr	Accounting for a service business	Monday 21 April — Easter Monday	Activities
			Friday 25 April — Anzac Day	As advised by teacher
Analysing transactions				
Analysis of transactions				
2	28 Apr – 2 May		Analysing transactions	Activities
Analysis of transactions	As advised by teacher			
3	5 May – 9 May		Monday 5 May — Labour Day	Activities
			Preparation of General journal	As advised by teacher
Preparation of General journal from transactions				
4	12 May – 16 May		Preparation of General journal	Activities
Preparation of General journal from transactions	As advised by teacher			
5	19 May – 23 May	Posting General journal to the Ledger, extracting Trial balance	Activities	
Posting General journal to the Ledger; what is a Trial balance; extracting a Trial balance	As advised by teacher			
6	26 May – 30 May	Posting General journal to the Ledger, extracting Trial balance	Activities	
Posting General journal to the Ledger; what is a Trial balance; extracting a Trial balance	As advised by teacher			
7	2 Jun – 6 Jun	Preparation of General journal, Ledger, Trial balance	Activities	
Consolidation of preparing a General journal, posting to the Ledger and extracting a Trial balance	As advised by teacher			
8	9 Jun – 13 Jun	Preparation of General journal, Ledger, Trial balance	Activities	
		Consolidation of preparing a General journal, posting to the Ledger and extracting a Trial balance	As advised by teacher	
Revision for Summative Assessment 2 (SA2)				
Revision activities as advised by teacher				
9	16 Jun – 20 Jun	Revision for Summative Assessment 2 (SA2)	Activities	
		Revision activities as advised by teacher	As advised by teacher	
			SA2 Assignment issued	
			Tuesday 17 June	
10	23 Jun – 27 Jun	Friday 27 June — Athletics carnival / Sports day: Prep – Year 12	SA2 Assignment	
		Summative Assessment 2 (SA2)	Due Tuesday 24 June	
Assignment	5:00pm			

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Term 3

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Assessment				
Supervised assessment		Summative exams are to be supervised by the student's official exam supervisor.		
Non-supervised assessment		Students must sign declaration of academic integrity.		
Week	Dates	Unit	Topic	Class work / Assessment to be submitted
1	14 Jul – 18 Jul	Accounting for a service business	Introduction to Foundations of Accounting and Business (FAB) FAB Course Overview: Why study Accounting (General) and Business Studies (Applied)	
2	21 Jul – 25 Jul		Accounting for business organisations Where to invest money; what is a business; types of businesses; business structures – sole trader, partnership, company; accounting entity and legal entity	Activities As advised by teacher
3	28 Jul – 1 Aug		Wednesday 23 July – Friday 25 July — SET plan meetings: Year 10 Sources of finance Business loan; savings; credit cards; leasing; bank overdraft; crowdfunding; angel investors The accounting profession What is accounting; objectives of accounting; common areas of specialisation for accountants; accounting associations	Activities As advised by teacher
4	4 Aug – 8 Aug		Fundamental Accounting concepts and principles Concepts and principles of accounting – assets, liabilities owner's equity; monetary principle; going concern principle; accounting equation	Activities As advised by teacher
5	11 Aug – 15 Aug		Wednesday 13 August — Royal Queensland (Ekka) Show Holiday Transactions and changes What is a transaction; effects of transactions on the accounting equation	Activities As advised by teacher
6	18 Aug – 22 Aug		Ledger accounts Need for ledger accounts; ledger formats; account rules – debit and credit	Activities As advised by teacher
7	25 Aug – 29 Aug		The accounting process Source documents; Goods and Services Tax (GST); invoice preparation	Activities As advised by teacher
8	1 Sept – 5 Sept		Friday 5 September — Student free day Invoice preparation Invoice preparation	Activities As advised by teacher
9	8 Sept – 12 Sept		Revision for Summative Assessment 1 (SA1) Revision activities as advised by teacher	Activities As advised by teacher
10	15 Sept – 19 Sept		Wednesday 17 September — Connect excursion: Years 10–12 Summative Assessment 1 (SA1) Exam	SA1 Exam Due Wednesday 17 September 5:00 pm

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Term 4

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

Week	Dates	Unit	Topic	Class work / Assessment to be submitted
1	6 Oct – 10 Oct	Accounting for a service business	Monday 6 October — King's Birthday Holiday Analysing transactions Analysis of transactions	Activities As advised by teacher
2	13 Oct – 17 Oct			
3	20 Oct – 24 Oct		Monday 14 October – Wednesday 16 October — School camp: Years 9–10 Preparation of General journal Preparation of General journal from transactions	Activities As advised by teacher
4	27 Oct – 31 Oct		Posting General journal to the Ledger, extracting Trial balance Posting General journal to the Ledger; what is a Trial balance; extracting a Trial balance	Activities As advised by teacher
5	3 Nov – 7 Nov		Preparation of General journal, Ledger, Trial balance Consolidation of preparing a General journal, posting to the Ledger and extracting a Trial balance	Activities As advised by teacher
6	10 Nov – 14 Nov		Revision for Summative Item 2 (SA2) Revision activities as advised by teacher	Activities As advised by teacher SA2 Assignment issued Friday 14 November
7	17 Nov – 21 Nov		Summative Assessment 2 (SA2) Assignment	SA2 Assignment Due Friday 21 November 5:00pm
8	24 Nov – 28 Nov		Friday 28 November — STEM Connect day: Years 5–9 Friday 28 November — Final day: Years 10–11 Activities as directed by teacher	
9	1 Dec – 5 Dec			
10	8 Dec – 12 Dec			