### Year 11 Accounting  Work Rate Calendar - Term 1 2018

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**Variations and differentiated instruction:** At certain times a teacher may access different resources/make minor amendments to topics or adjust Return of Work depending on the ability and needs of the different students in the class. Announcements about any of these minor adjustments will be in Blackboard.

**Supervised Assessment:** Please be aware that summative exams need to be supervised by your official exam supervisor.

**Non Supervised Assessment:** Students are required to **sign the declaration** on the front of the Task Sheet confirming that all non-supervised assessment is their own work.

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</table>
| 1  | 22-Jan - 26-Jan | Australia Day - Fri 26th | **Area of Study – Introduction to Accounting (CS1)**  
Lesson 1: Skills for the course of study: Excel; thinking skills in accounting | Contact your teacher in response to ‘Welcome Email’ |
| 2  | 29-Jan - 2-Feb  |      | Lesson 2: Introduction to accounting  
Lesson 3: Factors impacting on accounting  
Lesson 4: The accounting equation | CS1 Task 1  
Due: Friday, 2 Feb |
| 3  | 5-Feb - 9-Feb   |      | Lesson 5: Skills for the course of study: Excel; thinking skills in accounting  
Lesson 6: Double entry accounting  
Lesson 7: Double entry accounting: revenue and expenses  
Lesson 8: Transaction analysis | CS1 Tasks 2 & 3  
Due: Friday, 9 Feb |
| 4  | 12-Feb - 16-Feb |      | Lesson 9: Skills for the course of study: Excel; thinking skills in accounting  
Lesson 10: Goods and services tax  
Lesson 11: General journal  
Lesson 13: Columnar ledger; limitations of trial balance | CS1 Task 4  
Due: Friday, 16 Feb |
| 5  | 19-Feb - 23-Feb |      | Lesson 12: T format ledger; ledger accounts; trial balance (read only)  
Lesson 14: Skills for the course of study: thinking skills in accounting  
Lesson 15: Payments to accounts payable  
Lesson 16: Purchase of assets; purchase of assets with part payment  
Lesson 17: Skills for the course of study: thinking skills in accounting | CS1 Task 5 & 6  
Due: Friday, 23 Feb |
| 6  | 26-Feb - 2-Mar  |      | Lesson 18: Purchase of other goods, supplies and services (expenditure) (read only)  
Lesson 19: General journal consolidation  
Lesson 20: Sales and sales returns of inventories  
Lesson 21: Skills for the course of study: thinking skills in accounting | CS1 Task 7 & 8  
Due: Friday, 2 Mar |
| 7  | 5-Mar - 9-Mar   |      | Lesson 22: Sale of services; cash received from accounts receivable  
Lesson 23: Cash received from other revenues; sale of assets  
Lesson 24: General journal consolidation | CS1 Task 9  
Due: Friday, 9 Mar |
| 8  | 12-Mar - 16-Mar |      | Contact your exam supervisor to schedule your exam now. Notify your BrisbaneSDE teacher immediately if you are unable to sit the exam on/by the due date.  
Lesson 25: Skills for the course of study: thinking skills in accounting  
Lesson 26: General journal: opening entry; drawings of cash and inventories  
Lesson 27: General journal: correction of errors; payment of GST to ATO  
Lesson 28: Comprehensive exercise: the accounting process; general journal; general ledger; trial balance | CS1 Task 10  
Due: Friday, 16 Mar |
| 9  | 19-Mar - 23-Mar | Yr 11/12: Exam block - Mon 19th to Wed 21st  
**REVISION**  
Lesson 29: Comprehensive exercise: the accounting process; general journal; general ledger; trial balance  
Lesson 30: Revision: the accounting process; general journal; general ledger; trial balance | CS1 Tasks 11 & 12  
Due: Friday, 23 Mar |
| 10 | 26-Mar - 30-Mar | **FORMATIVE ASSESSMENT INSTRUMENT #1**  
Area of study assessed: Core Studies 1 (CS1)  
Dimension assessed: Knowledge and Procedural Practices  
Exam: Practical assessment; Supervised written (short response); 90 mins + 10 mins perusal | Instrument #1 -- Exam  
Testing days: Monday, 26 or Tuesday, 27 March  
Submissions due on Blackboard no later than 5:00 pm Tuesday, 27 March |

**Public Holidays:** Australia Day - Friday 26th January; Good Friday - Friday 30th March

**School Holidays:** Saturday 31st March – Monday 16th April
### Year 11 Accounting Work Rate Calendar - Term 2 2018

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**Supervised Assessment:** Please be aware that summative exams need to be supervised by your official exam supervisor.

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<tr>
<td>1</td>
<td>16-Apr - 20-Apr</td>
<td>Student Free Day - Mon 16&lt;sup&gt;th&lt;/sup&gt;</td>
<td>Area of Study – Accounting for Cash (ES2)</td>
<td>ES2 Task 1, Due: Friday, 20 Apr</td>
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<td>Lesson 1: Skills for the course of study: Excel; thinking skills</td>
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<td>Lesson 2: Accounting for cash: cash receipts journal</td>
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<td>Lesson 3: Cash receipts journal posted to general ledger</td>
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<td>Lesson 4: Revising the cash receipts journal and posting to the general ledger</td>
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<td>2</td>
<td>23-Apr - 27-Apr</td>
<td>Anzac Day – Wed 29&lt;sup&gt;th&lt;/sup&gt;</td>
<td>Lesson 5: Skills for the course of study: thinking skills</td>
<td>ES2 Task 2, Due: Friday, 27 Apr</td>
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<td>Lesson 6: Accounting for cash: cash payments journal</td>
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<td>Lesson 7: Cash payments journal posted to general ledger</td>
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<td>3</td>
<td>30-Apr - 4-May</td>
<td>Accounting for Cash (ES2)</td>
<td>Labour Day - Mon 7&lt;sup&gt;th&lt;/sup&gt;</td>
<td>ES2 Tasks 3, Due: Friday, 4 May</td>
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<td>Yr 11/12: Senior Camp - Tue 8&lt;sup&gt;th&lt;/sup&gt; to Fri 11&lt;sup&gt;th&lt;/sup&gt;</td>
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<td>Lesson 11: Bank reconciliation process: business bank account in overdraft</td>
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<td>Lesson 12: Bank reconciliation process: previous bank reconciliation statement</td>
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<td>Lesson 13: Skills for the course of study: thinking skills</td>
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<td>4</td>
<td>7-May - 11-May</td>
<td>Internal Controls (ES6)</td>
<td>Lesson 14: Bank reconciliation process: dishonoured and returned cheques</td>
<td>ES2 Tasks 6, Due: Friday, 18 May</td>
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<td>Lesson 15: Bank reconciliation process: business errors and bank errors</td>
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<td>Lesson 16: Bank reconciliation process: consolidation exercises</td>
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<td>Lesson 17: Bank reconciliation process: practice</td>
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<td>5</td>
<td>14-May - 18-May</td>
<td>Area of Study – Internal controls: Cash and Non-current assets (ES6)</td>
<td>Area of study assessed: Accounting for Cash (ES2) and Internal Controls (Cash and Non-current assets)</td>
<td>ES6 Task 1, Due: Friday, 25 May</td>
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<td>Lesson 1: Internal accounting controls and internal administrative controls</td>
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<td>Lesson 2: Skills for the course of study: thinking skills</td>
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<td>Lesson 3: Internal administrative controls continued: effectiveness</td>
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<td>Lesson 4: Internal control of cash</td>
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<td><strong>Contact your exam supervisor to schedule your exam now. Notify your BrisbaneSDE teacher immediately if you are unable to sit the exam on by the due date.</strong></td>
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<td>6</td>
<td>21-May - 25-May</td>
<td>Revision and Exam ES2</td>
<td>Lesson 5: Skills for the course of study: communication/ language skills</td>
<td>ES6 Tasks 2 &amp; 3, Due: Friday, 1 June</td>
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<td>Lesson 6: Internal control of cash: bank reconciliation; cash budgets; petty cash</td>
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<td>Lesson 7: Control over non-current assets</td>
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<td>Lesson 8: Skills for the course of study: communication/ language skills</td>
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<td>7</td>
<td>28-May - 1-Jun</td>
<td>Revision and Exam ES2</td>
<td>Yr 11/12: Exam Block – Thu 7&lt;sup&gt;th&lt;/sup&gt; – Wed 13&lt;sup&gt;th&lt;/sup&gt;</td>
<td>Revision exercise/s</td>
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<td>(ES6) Dimension assessed: Interpretation &amp; Evaluation and Applied Practical Processes</td>
<td>Bank reconciliation; Controls</td>
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<td>Exam: Practical assessment; Supervised written (short &amp; extended response); 120 mins + 10 mins perusal</td>
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<td>8</td>
<td>4-Jun – 8-Jun</td>
<td>Revision and Exam ES2</td>
<td>Yr 11/12: Exam Block – Thu 7&lt;sup&gt;th&lt;/sup&gt; – Wed 13&lt;sup&gt;th&lt;/sup&gt;</td>
<td>Instrument #2 - Exam Testing days: Monday 11 or Tuesday, 12 Jun (during BSDE block exams)</td>
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<td>FORMATIVE ASSESSMENT INSTRUMENT #2</td>
<td>Submissions due no later than 5:00pm Tues, 12 Jun</td>
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<td>Area of study assessed: Accounting for Cash (ES2) and Internal Controls (Cash and Non-current assets)</td>
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<td>9</td>
<td>11-Jun – 15-Jun</td>
<td>Revision and Exam ES2</td>
<td>Revision exercise/s</td>
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<td>Area of Study – Core Studies 2 (CS2)</td>
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<td>Lesson 1: Profit determination</td>
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<td>10</td>
<td>18-Jun – 22-Jun</td>
<td>CS2</td>
<td>Lesson 2: Cash vs accrual accounting; balance-day adjustment entries</td>
<td>CS2 Task 1, Due: Friday, 22 June</td>
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<td>Lesson 3: Balance-day adjustment entries</td>
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<td>Lesson 5: Balance-day adjustment entries: general ledger accounts</td>
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<td>11</td>
<td>25-Jun – 29-Jun</td>
<td>Revision and Exam ES2</td>
<td>Lesson 6: Closing entries; profit determining accounts</td>
<td>CS2 Task 2, Due: Friday, 29 June</td>
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<td>Lesson 7: Procedures for owner’s equity, asset and liability accounts</td>
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<td>Lesson 8: Skills for the course of study: thinking skills</td>
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**Student Free day:** Monday 16<sup>th</sup> April  
**Public Holidays:** Monday 25<sup>th</sup> April Anzac Day, Monday 7<sup>th</sup> May Labour Day  
**School Holidays:** Saturday 30<sup>th</sup> June – Sunday 15<sup>th</sup> July
Year 11 Accounting | Work Rate Calendar - Term 3 2018

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<td>1</td>
<td>16-Jul - 20-Jul</td>
<td>Revision – balance day adjustments; closing entries; profit determining accounts</td>
<td></td>
<td>CS2 Task 3 Due: Friday, 27 July</td>
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</table>
| 2  | 23-Jul - 27-Jul | Lesson 9: Income statement  
Lesson 10: Balance sheet  
Lesson 11: Income statement and balance sheet  
Lesson 12: Skills for the course of study: thinking skills |                                                                      | CS2 Task 4 Due: Friday, 3 Aug         |
| 3  | 30-Jul – 3-Aug  | Lesson 13: Income statement and balance sheet  
Lesson 14: Income statement and balance sheet including balance-day adjustments  
Lesson 15: Income statement and balance sheet including balance-day adjustments  
**P-T Interviews: Tue 31st** |                                                                      | CS2 Task 5 Due: Friday, 17 Aug        |
| 4  | 6-Aug - 10-Aug  | Lesson 16: Skills for the course of study: thinking skills  
Lesson 17: Financial reports including balance-day adjustments from a list  
Lesson 18: Financial reports including balance-day adjustments from a list |                                                                      | CS2 Task 6 Due: Friday, 24 Aug        |
| 5  | 13-Aug - 17-Aug | Lesson 22: The accounting process continued  
Lesson 23: Analysis and interpretation of reports  
Lesson 24: Earning capacity ratios  
**Notify your BrisbaneSDE teacher immediately if you are unable to submit the assignment by the due date.** |                                                                      | CS2 Task 7 Due: Friday, 31 Aug        |
| 6  | 20-Aug - 24-Aug  | Lesson 25: Interpretation of ratio results  
Lesson 26: Analysis and interpretation of financial reports  
Lesson 27: Skills for the course of study: thinking skills  
Lesson 28: Skills for the course of study: thinking skills |                                                                      | Instrument #3 – Assignment Distributed 3.00pm Friday, 31 Aug |
| 7  | 27-Aug - 31-Aug  | **Yr 11: Exam Block – Mon 3rd – Fri 7th**  
**FORMATIVE ASSESSMENT INSTRUMENT #3**  
Area of study assessed: Core Studies 2 (CS2)  
Dimension assessed: Interpretation & Evaluation and Applied Practical Processes  
Assignment: Practical assessment; Unsupervised written (extended response); independent work; 1.5 weeks | Instrument #3 – Assignment Submissions due no later than:  
DRAFT: 5:00pm Wednesday, 5 Sep  
FINAL: 5:00pm Monday, 10 Sep |                                                                      |
| 8  | 3-Sep – 7-Sep  | Area of Study – Accounts Receivable (ES3)  
Lesson 1: Accounts receivable: offering credit to customers  
Lesson 2: Writing off bad debts: recovery of bad debts  
Lesson 3: Doubtful debts  
Lesson 4: Skills for the course of study: thinking skills |                                                                      | ES3 Task 1 Due: Friday, 14 Sep        |
| 9  | 10-Sep - 14-Sep  | Lesson 5: Provision for doubtful debts  
Lesson 6: Adjusting for an under provision for doubtful debts  
Lesson 7: Skills for the course of study: thinking skills |                                                                      | ES3 Task 2 Due: Friday 21 Sept         |
| 10 | 17-Sep - 21-Sep  |                                                                     |                                                                      |                                      |

Public Holidays: Royal Queensland Show (EKKA) - Wednesday 15th August (Brisbane)
School Holidays: Saturday 22nd September – Sunday 7th October
Public Holiday: Queen’s Birthday - Monday 1st October
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### Work Rate Calendar - Term 4 2018

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| 1  | 8-Oct - 12-Oct | Accounting for Inventories (ES4) | Lesson 1: Accounting for inventories  
Lesson 2: Weighted average stock card  
Lesson 3: FIFO stock card  
Lesson 5: Weighted average and FIFO stock cards | ES4 Task 1  
Due: Friday, 12 Oct |
| 2  | 15-Oct - 19-Oct | Internal controls (ES6) | Lesson 4: Skills for the course of study: Excel and thinking skills  
Lesson 6: Lower of (historical) cost or net realisable value  
Lesson 7: Inventory accounting methods  
Lesson 8: Skills for the course of study: thinking skills | ES4 Task 2  
Due: Friday, 19 Oct |
| 3  | 22-Oct - 26-Oct | Student Free Day – Mon 22nd | Area of Study – Internal controls: Accounts receivable, Accounts payable and Inventories (ES6)  
Lesson 1: Internal controls: accounts receivable and accounts payable  
Lesson 2: Internal controls: controls over accounts receivable  
Lesson 3: Internal controls: controls over accounts payable  
Lesson 4: Skills for the course of study: thinking skills | ES6 Task 1  
Due: Friday, 26 Oct |
| 4  | 29-Oct - 2-Nov | | Lesson 5: Internal controls: inventories  
Lesson 6: Internal controls: inventories continued  
Lesson 7: Skills for the course of study: thinking skills | ES6 Task 2  
Due: Friday, 2 Nov |
| 5  | 5-Nov – 9-Nov | | Area of Study – Accounts Receivable (ES3)  
REVISION  
Contact your exam supervisor to schedule your exam now. Notify your BrisbaneSDE teacher immediately if you are unable to sit the exam on/by the due date. | |
| 6  | 12-Nov - 16-Nov | | Yr11 Exam block  
FORMATIVE ASSESSMENT INSTRUMENT #4  
Area of study assessed: Accounts Receivable (ES3), Accounting for Inventories (ES4) and Internal Controls (Inventories, Accounts receivable and Accounts payable) (ES6)  
Dimension assessed: Knowledge & Procedural Practices and Interpretation & Evaluation  
Exam: Practical assessment; Supervised written (short & extended response); 120 mins + 10 mins perusal | Instrument #4 – Exam Testing days: Thursday, 15 or Friday, 16 Nov  
Submissions due no later than 5:00pm Friday, 16 Nov |
| 7  | 19-Nov - 23-Nov | | Yr 11: Last day – Fri 30th | |
| 8  | 26-Nov - 30-Nov | | Yr 11: QCS Practice Test – Wed 28th to Fri 30th | |
| 9  | 3-Dec – 7-Dec | | | |
| 10 | 10-Dec - 14-Dec | | | |

**Student Free Day - Monday 22nd October**

**School Holidays: Saturday 15th December – Monday 28th January 2019**