

# Year 10 Foundations of Accounting and Business

## Work rate calendar (WRC) 2024

## 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	22 Jan – 26 Jan	Accounting for a service business	Monday 22 January — Welcome calls for students: Prep – Year 12	
			Wednesday 24 January — Learning for success: Prep – Year 12	
			Friday 26 January — Australia Day Holiday	
			<b>Introduction to Foundations of Accounting and Business (FAB)</b> FAB Course Overview: Why study Accounting (General) and Business Studies (Applied)	
2	29 Jan – 2 Feb		<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	5 Feb – 9 Feb
<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				
4	12 Feb – 16 Feb			
			5	19 Feb – 23 Feb
6	26 Feb – 1 Mar	<b>Ledger accounts</b> Need for ledger accounts; ledger formats; account rules – debit and credit		
		7	4 Mar – 8 Mar	<b>The accounting process</b> Source documents; Goods and Services Tax (GST); invoice preparation
8	11 Mar – 15 Mar			<b>Invoice preparation</b> Invoice preparation
		9	18 Mar – 22 Mar	<b>Revision for Summative Assessment 1 (SA1)</b> Revision activities as advised by teacher
10	25 Mar – 29 Mar			Thursday 28 March — Cross country / Fun run: Prep – Year 12
		Friday 29 March — Good Friday		
		<b>Summative Assessment 1 (SA1) Exam</b>		

# Year 10 Foundations of Accounting and Business

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## 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 declaration of academic integrity.		
Week	Dates	Unit	Topic	Class work / Assessment to be submitted
1	15 Apr – 19 Apr	Accounting for a service business	<b>Analysing transactions</b> Analysis of transactions	<b>Activities</b> As advised by teacher
2	22 Apr – 26 Apr		Thursday 25 April — Anzac Day <b>Analysing transactions</b> Analysis of transactions	<b>Activities</b> As advised by teacher
3	29 Apr – 3 May		<b>Preparation of General journal</b> Preparation of General journal from transactions	<b>Activities</b> As advised by teacher
4	6 May – 10 May		Monday 6 May — Labour Day	
5	13 May – 17 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	20 May – 24 May			
7	27 May – 31 May		<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	3 Jun – 7 Jun		<b>Revision for Summative Assessment 2 (SA2)</b> Revision activities as advised by teacher	<b>Activities</b> As advised by teacher
9	10 Jun – 14 Jun		<b>Summative Assessment 2 (SA2) Assignment</b>	<b>SA2 Assignment</b> Due Friday 14 June 5:00pm
10	17 Jun – 21 Jun		Friday 21 June — Athletics carnival / Sports day: Prep – Year 12 Activities as directed by teacher	

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### 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 declaration of academic integrity.		
Week	Dates	Unit	Topic	Class work / Assessment to be submitted
1	8 Jul – 12 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)	
2	15 Jul – 19 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	22 Jul – 26 Jul		Wednesday 24 July – Friday 26 July — SET plan meetings: Year 10 <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	29 Jul – 2 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	5 Aug – 9 Aug		<b>Transactions and changes</b> What is a transaction; effects of transactions on the accounting equation	<b>Activities</b> As advised by teacher
6	12 Aug – 16 Aug		Wednesday 14 August — Royal Queensland (Ekka) Show Holiday <b>Ledger accounts</b> Need for ledger accounts; ledger formats; account rules – debit and credit	<b>Activities</b> As advised by teacher
7	19 Aug – 23 Aug		<b>The accounting process</b> Source documents; Goods and Services Tax (GST); invoice preparation	<b>Activities</b> As advised by teacher
8	26 Aug – 30 Aug		Friday 30 August — Student free day <b>Invoice preparation</b> Invoice preparation	<b>Activities</b> As advised by teacher
9	2 Sept – 6 Sept		<b>Revision for Summative Assessment 1 (SA1)</b> Revision activities as advised by teacher	<b>Activities</b> As advised by teacher
10	9 Sept – 13 Sept		Friday 13 September — Connect excursion: Years 10–12 <b>Summative Assessment 1 (SA1) Exam</b>	<b>SA1 Exam</b> Due Thursday 12 September 5:00 pm

# Year 10 Foundations of Accounting and Business

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### Term 4

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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 declaration of academic integrity.		
Week	Dates	Unit	Topic	Class work / Assessment to be submitted
1	30 Sept – 4 Oct	Accounting for a service business	<b>Analysing transactions</b> Analysis of transactions	<b>Activities</b> As advised by teacher
2	7 Oct – 11 Oct		Monday 7 October — King's Birthday Holiday <b>Analysing transactions</b> Analysis of transactions	<b>Activities</b> As advised by teacher
3	14 Oct – 18 Oct		Monday 14 October – Wednesday 16 October — School camp: Years 9–10 <b>Preparation of General journal</b> Preparation of General journal from transactions	<b>Activities</b> As advised by teacher
4	21 Oct – 25 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	28 Oct – 1 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	4 Nov – 8 Nov		<b>Revision for Summative Item 2 (SA2)</b> Revision activities as advised by teacher	<b>Activities</b> As advised by teacher
7	11 Nov – 15 Nov		<b>Summative Assessment 2 (SA2) Assignment</b>	<b>SA2 Assignment</b> Due Friday 15 November 5:00pm
8	18 Nov – 22 Nov		Friday 22 November — Aquatic carnival: Prep – Year 11 Friday 22 November — Final day: Years 10–11 Activities as directed by teacher	
9	25 Nov – 29 Nov			
10	2 Dec – 6 Dec			
11	9 Dec – 13 Dec			