

PEARSON EDEXCEL INTERNATIONAL GCSE (9-1) **Accounting**

Welcome to
Pearson:
Module 1

Event code: 4AC1-20IO1

First teaching in 2017, first assessment in 2019.



Session Agenda

- Welcome
- Content of the qualification
- Assessment of the qualification
- Support and resources
- Networking
- Finish



Welcome to Pearson Edexcel

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**to help make a measurable impact on
improving people's lives through
learning.**

*“We judge
ourselves – and
invite others to
judge us – not by
the products that
we make but by the
impact on
learners.”*

John Fallon,
Chief Executive Officer, Pearson



Introduction to International GCSE Accounting

Key features:

- Two paper assessment
- Practical application
- Development of students' skills



Overview of the specification

Paper 1 Introduction to Bookkeeping and Accounting	Paper 2 Financial Statements
Topic 1 The accounting environment	Topic 4 The preparation of financial statements
Topic 2 Introduction to bookkeeping	Topic 5 Accounting for end of period adjustments.
Topic 3 Introduction to control processes.	



Paper 1 - Introduction to bookkeeping and accounting

Content	Assessment
Topic 1 The accounting environment	<ul style="list-style-type: none">• 2 hour written examination• 100 marks• 66.7% of the total qualification
Topic 2 Introduction to bookkeeping	
Topic 3 Introduction to control processes.	



Paper 1 - Introduction to bookkeeping and accounting

Section A (25 marks)	Section B (75 marks)
10 multiple choice questions (10 marks) 3 short answer questions (5 marks each)	5 multi part questions (15 marks each)



Paper 2 – Financial Statements

Content	Assessment
Topic 4 The preparation of financial statements	<ul style="list-style-type: none">• 1 hour 15 minute written examination• 50 marks• 33.3% of the total qualification
Topic 5 Accounting for end of period adjustments.	



Paper 2 - Financial Statements

Total for paper: 50 marks

2 multi-part questions focusing on the preparation, analysis or evaluation of financial statements



Topic content

Topic 1: The accounting environment

- 1 Types of business organisation
- 2 Accounting concepts
- 3 Use of technology in accounting
- 4 Professional ethics



Topic content

Topic 2: Introduction to bookkeeping

- 1 Business documentation
- 2 Books of original entry
- 3 Ledger accounting
- 4 Capital expenditure and revenue expenditure
- 5 Depreciation
- 6 Irrecoverable debts
- 7 Other receivables and payables



Topic content

Topic 3: Introduction to control processes

- 1 Trial balance
- 2 Control accounts
- 3 Correction of errors
- 4 Bank reconciliation statements



Topic content

Topic 4: The preparation of financial statements

- 1 Financial statements of a sole trader
- 2 Financial statements of a partnership
- 3 Incomplete records
- 4 The calculation and interpretation of accounting ratios
- 5 Financial statements of a manufacturer



Topic content

Topic 5: Accounting for end of period adjustments

- 1 Application of accounting concepts
- 2 Depreciation
- 3 Irrecoverable debts
- 4 Other receivables and payables



Guidance and support on key content

The 'Getting Started Guide' available on the Pearson website and included as a downloadable pack goes into more detail on what needs to be taught in each topic.



How do I make sure I cover all the content?

- Specification
- Year planners
- Schemes of work
- Lesson plans



What are specifications and SAMs?

- A specification is the main document you need to teach the course.
- It outlines the aims of the course, the content you **MUST** cover and all the information you need about assessing your students.
- A copy of this document is in your pack and on our website.
- SAMs is short for Sample Assessment Materials.

This document is just as important as the specification.

- The SAMs are examples of the question papers and mark schemes and show the question types and how they will be marked by the examiners.
- We base all of our future papers and assessments on these Sample Assessment Materials.



Lesson planning

How can I make accounting learning interactive?

How about a board game like Monopoly™?

What activities have you used that you could share with the group?



Assessment Objectives

Assessment Objective	
AO1	Demonstrate a knowledge and understanding of accounting terminology, principles, procedures and techniques
AO2	Select and apply their knowledge and understanding of accounting procedures to a variety of accounting problems
AO3	Analyse, evaluate and present information in appropriate accounting formats and communicate reasoned explanations



How is all the content assessed?

Topic 3: Introduction to control processes

What students need to learn:

1 Trial balance

- a) Explain the purpose of a trial balance.
- b) Prepare a trial balance.
- c) Understand the limitations of a trial balance.

2 Control accounts

- a) Explain the purpose of control accounts.
- b) Prepare a trade receivables control account and a trade payables control account.



How is all the content assessed?

15

- (a) Evaluate why a business maintains ledger control accounts.
- (b) Prepare the following account for the year ended 31 May 2018. Balance the account on that date and bring the balance down on 1 June 2018.
- (c) State three other items that may appear in a trade receivables ledger control account.



How is all the content assessed?

What would be recorded on the debit side of a trade receivables ledger control account?

- A Cash sales
- B Discount allowed
- C Refunds to credit customers
- D Returns outwards



What our examiners have been noticing

We will look at assessment and marking in more detail in the second course on assessment objectives and exemplars.

However, it is important that from the first day of teaching you instill good practice in candidates, e.g. candidates should be taught the importance of ensuring that all entries into ledger accounts have a date, a detail and an amount.



How can I teach good exam technique?

- Ensure that students practise using a whole paper and understand how it is laid out
- Understanding that we always provide more than enough paper – you don't need to fill the whole booklet!
- Always show workings
- Walking-talking mocks



Walking-talking mocks

- Students sit in the same exam room where they will do their exam, preferably in the same seats
- Students are given an exam paper which is as close to being like the real thing as possible (i.e. exam writing booklet if relevant)
- Students are literally walked through every question on the paper – the person leading the session talks them through the smallest steps, such as underlining key words, how to plan, things to remember etc.
- Students then write their responses in timed conditions



Subject homepage

Edexcel International GCSE Accounting (2017)



Specification

Course materials

Published resources

News

Here, you'll find everything you need to study for or to teach the Edexcel International GCSE in Accounting, including key documents and the latest news.

Supporting success in Accounting



On this page

- ▼ [Specification](#)
- ▼ [Support for teachers](#)
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Subject Guide



Edexcel International GCSE (9-1)
Accounting, Business, Commerce and
Economics Subject Guide (PDF | 510.0 KB)

Find out more

<https://qualifications.pearson.com/en/qualifications/edexcel-international-gcse-accounting-2017.html>



Support overview - Mathematics

Getting Started Guide & Scheme of Work	Getting Ready to Teach Events	Subject interpretation of transferable skills
Subject Advisor	Results Plus	Regional Support Manager
Curriculum Matched Publishing	Qualification Guides	Additional SAMs
Exemplar marked responses with commentaries	Examwizard	Access to Scripts



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- A free tool for teachers which helps you make quick homework assignments, topic tests and mock exams.
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- Use examiner report for insight.
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- Use the results to understand where students need more support, informing teaching strategies.



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