

# Teacher Guide

Incorporating language learning support

**Cambridge IGCSE™ / IGCSE (9–1)**  
**Accounting 0452 / 0985**

**Cambridge O Level**  
**Accounting 7707**

For examination from 2020



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# Contents

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Introduction .....	4
1: Planning the course .....	5
2: Planning lessons.....	8
3: Classroom practice .....	11
4: Preparing learners for final assessment .....	14
5: Resources and support.....	26
Appendix: Sample lesson plan template .....	27

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## Introduction

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### The purpose of the teacher guide

This teacher guide is designed to help you to organise and plan your teaching for Cambridge IGCSE / O Level Accounting. It also offers advice and guidance on teaching strategies and how to prepare your learners for the final assessment.

As an international awarding body, many of our candidates are either multi-lingual or possess English as a second language which presents them with great opportunities but also with potential barriers. Learners cannot develop academic knowledge and skills without access to the language in which they are discussed, constructed and evaluated.



In this guide we have also included some prompts and tips on how to incorporate the development of language skills within the general teaching of this subject. This information is indicated in the text with the icon shown here.

Where language levels are already highly developed amongst learners, this advice will not be applicable. However, it is often the case that those learners with lower ability skills in general and those with lower ability language skills tend to share similar misunderstandings.

### What do I need to get started?

You should make sure at an early stage that you have access to the School Support Hub, [www.cambridgeinternational.org/support](http://www.cambridgeinternational.org/support). You can obtain a login from your Examinations Officer. This provides a wide range of resources to help you, including:

- syllabuses
- past examination papers and specimen papers
- mark schemes
- examiner reports
- example candidate response booklets and specimen paper answers
- schemes of work
- details of resources and endorsed textbooks
- community resources and discussion forum

All of these forms of teacher support are invaluable in helping you and your learners understand exactly what Cambridge expects of candidates in examinations, and will help you to prepare your learners appropriately.

When planning your course, your starting point should be the syllabus. This contains information not only on the curriculum content but also the overall aims and assessment objectives. It gives details of the papers, the grade descriptions and additional information (such as the minimum marks needed for particular grades). It is most important that you become thoroughly familiar with all parts of the syllabus document.

You will then need to devise a scheme of work. To do this, you need to think how you will organise the time that you have available to help learners to understand and learn all of the facts and concepts required by the syllabus, and to develop the necessary skills. Cambridge provides a scheme of work that you could use as a starting point but you will undoubtedly want to produce your own at some point.

Your scheme of work will help you to determine what resources you will require to deliver the course and this will help you to build up teaching, learning and reference resources such as text books and worksheets.

# 1: Planning the course

This section looks at how you can plan your course to ensure that you can cover the whole syllabus within the time that you have available. It includes long-term planning (developing a scheme of work) and planning for individual lessons. It also includes ideas and support for incorporating language into the lesson to help learners become more fluent and accurate users of English.



Language is an important part of communication and the aim of considering this within a lesson is to expose learners to situations where they need to use English to complete the tasks given. The language focus is not an additional element to be added to the course but should be seen only as the medium through which the topic (content) is taught.

The promotion of critical thinking skills and collaborative work is considered to be very important in acquiring language and improving fluency whatever the topic. Personalisation of the topic is also known to increase motivation and self-confidence as well as interest in the topic.

Section 4 provides some ideas and activities for incorporating language into the lesson without increasing the teacher's workload.

## 1.1 Key factors to consider when planning your course

These factors will need to be considered before starting the planning of your course.

- the amount of teaching time available each week for the duration of the course
- the availability of resources such as IT and video equipment
- the previous learning of your learners
- the level of English language of the learners
- whether your group is mono- or multi-lingual
- whether your teaching groups will be mixed ability or will be streamed by ability
- the number of lessons you will need to cover the syllabus (the recommended time for an IGCSE / O Level course is 130 hours of teaching time)
- the school calendar; holidays, examinations, etc.

## 1.2 Long-term planning

A long-term plan will provide the overall structure of your course. It will include the order in which topics will be taught, the approximate length of time to be spent on each and the factors listed in section 1.1 above.

It will need to take into account the number and nature of the groups following the course and whether they should all follow the same path through the course. However, it is important to maintain flexibility; for example, if you find that learners have not understood a particular topic, then you should change the next lesson to try to resolve this, before moving on. You may also decide, over time, to work with the units more flexibly, by changing their order to take advantages of opportunities or changing circumstances.

Topics should also, ideally, be arranged so that they fit into the school's sessions, so that a topic is not split because of a school holiday or an examination session.

In a two year course the second year will probably have fewer weeks because of the timing of the Cambridge examinations.

It is important to note that you do not need to teach the syllabus content in the order in which it is printed in the syllabus, although to plan effectively there must be a logical order in the topics taught since learners will

need to understand some basic concepts before they can understand other related issues. The accounting syllabus is arranged in a series of topics and this is not a recommended teaching order. You may want to order your teaching to suit your particular needs and preferences. This may be done in a number of ways.

- Starting with topics which are conceptually easier, saving the more difficult topics for the second year of the course.
- Starting with a course with personalised topics to generate enthusiasm.
- Accounting principles are listed towards the end of the syllabus content but these can be taught at any appropriate point.
- The principle of matching can be introduced when teaching accrued and prepaid income and expenses.
- Using the suggested pattern in the schemes of work provided on the School Support Hub.
- Following your own and learners' interests and enthusiasms to begin with.

Long-term planning will also consider what you would like the learners to be able to communicate, either in spoken or written form, at the end of the course. This will help with identifying what language could be included in medium- and short-term plans.

The most important thing is to choose a teaching order that suits you, your learners and the availability of resources at your school.

A long-term plan can be updated and improved as it is a working document. As the course progresses you can adapt it as required. When you have worked through it once or twice you will have a much better idea of the best way for you to work through the syllabus.

### 1.3 Medium-term planning

Medium-term planning is the most important of the three types. It defines, in some detail, what will be taught and when. It also details how language skills, practical work and other activities are to be incorporated into the course.

Medium-term plans are often called Schemes of Work and these inform you and other accounting teachers in your school what will happen and when.

Some examples of schemes of work can be found on the School Support Hub ([www.cambridgeinternational.org/support](http://www.cambridgeinternational.org/support)). A password is needed to access the site and your Examinations Officer will be able to provide you with one.

These schemes of work are useful resources but are not really suitable as an alternative to your own medium-term planning because:

- they take no account of the situation in your centre
- they are arranged in a way which may not be what you had designed in your long-term plan
- they have no statement of the amount of time required
- they have suggestions for suitable activities and websites which you would not necessarily have the time or the resources to follow.

However, they can still be useful:

- They could be used as they are, as one way of moving through the course, although timings for each section would have to be added. They can also include a note about the sort of output you would like your learners to produce in terms of language, e.g. oral, written, group/pair work, discussions, etc.
- They are a good source of possible practical exercises and websites.

However:

- Always check URLs before using them. Web addresses do change from time to time and you need to know what you would be accessing in advance.
- It is really better to develop your own scheme of work as this is more likely to be suitable for your centre and your learners.

A medium-term plan is best developed with contributions from all of the teachers who will be using it. If they have had an input they will feel an 'ownership' of the plan and will be more likely to adhere to it.

A medium-term plan, like a long-term plan, can be updated and improved. It should, if necessary, be amended if it is found not to be working as planned. It should certainly be reviewed at the end of each year to assess how well it has worked and to decide if any improvements could be incorporated.

## 1.4 Short-term planning

Short-term planning involves planning for a single lesson or a small group of lessons. It involves not only the content and the language of the lesson but also the activities which will take place and the progress that is expected of the learners during the lesson.

Short-term planning is something which is done by an individual teacher, taking into account their own strengths and the needs of the learners they will be teaching. Teachers new to the subject may need guidance but the plan should still be their own. This process is covered in more detail in the next section.

## 2: Planning lessons

### 2.1 Lesson plans and templates

A lesson plan is written by the teacher and should include details of how the lesson is intended to proceed. It should take account of:

- what is to be taught (learning objectives)
- what is to be achieved by the learners (lesson objectives, content and language)
- what the learners already know (previous learning and relevant knowledge)
- how learners understanding will be monitored (assessment of learning)
- how learners at different levels of ability are going to access the lesson (differentiation).

It should detail the learning activities which will take place and have approximate timings showing how long each part of the lesson will last. It should also note the language focus for the lesson in brief.

A lesson should ideally have three main parts:



- a beginning which engages and motivates the learners. This activity will also stimulate the background knowledge the learners can bring to the topic
- a middle which covers the main learning and language activities of the lesson
- an end, in which learners can assess and feedback their understanding of what has gone before.

It is very useful to have a printed template to use in lesson planning. You could design your own but there are many available on the internet or in books. We have included an example lesson plan below and populated each section with helpful notes to guide you. A clean version of the template is also available in the Appendix for you to copy and use.

### 2.2 Constructing a lesson plan

<b>Lesson:</b>		<b>School:</b>	
<b>Date:</b>		<b>Teacher name:</b>	
<b>Class:</b>	<b>Number present:</b>	<b>Number absent:</b>	
<b>Learning objectives to which this lesson is contributing</b>	This will be based on something written in your medium-term plan. It will state which part of the syllabus the lesson is going to address.		
<b>Lesson objectives</b>	These may be the same as the learning objectives but more often will be only a part of them. This is what you intend the learners to fully grasp by the end of the lesson. It should be a realistic target and many learning objectives will take more than one lesson to be fully understood. It should also include a reference to the language the learner is likely to need to be able to reach the targets you set.		
<b>Vocabulary, terminology and phrases</b>			
<b>Previous learning</b>			



Plan		
Planned timings	Planned activities	Resources
Beginning	<p>This should be a relatively brief part of the lesson and should 'switch the learners on' to accounting, rather than what they were doing previously. It may be a short question and answer session, or a simple written task to assess what they know about the topic to be covered. It could even be a game or activity to introduce them to the topic to be covered in the lesson. This starter session should also stimulate the interest of the learner by providing materials such as visuals for the particular vocabulary needed or some activity which is personalised to encourage the learners to bring their own background knowledge and interest to the topic. This should be learner focused with as little teacher talk time as possible. Give an estimated time, usually about five minutes.</p>	<p>Your plan should also include a list of the resources (books, internet, etc.) which will be needed in each session of the lesson.</p>
 Middle	<p>This may build on and extend previous understanding, explore and solve problems, develop knowledge and skills, practise previously learned techniques or any of many other alternatives. It is important not to include too many activities, but equally important not to spend so much time on one activity that learners become de-motivated. Good lessons will involve the learners in the activities as much as possible. Activities should encourage the learners to have confidence in communication through speaking or writing and there should be some feedback from the teacher regarding possible language errors. Delayed feedback is recommended to avoid demotivating the learners and hindering communication. Timings should be included for each separate activity.</p>	
 End	<p>This part of the lesson brings it to an organised conclusion. Learners (in groups or pairs) can assess how well they understand the material covered during the lesson. This may involve a short written exercise or a question and answer session. This may also include feedback from the teacher on some language errors noticed during the lesson, for example, pronunciation of certain words, use of tenses. It may also be used to link to whatever is going to happen in the next session. This should again take around five minutes at most.</p>	

Additional information		
<b>Differentiation: How do you plan to give more support? How do you plan to challenge the more able learners?</b>	<b>Assessment: How are you planning to check learners' learning?</b>	<b>Health and safety check: ICT links</b>
How will you try to ensure that the lesson is accessible to all of the learners so that all will benefit from the experience? This is especially important with mixed ability groups. There is more on differentiation in the next section.	It is good practice to check: <ul style="list-style-type: none"> <li>• what your learners knew/understood before the lesson (content)</li> <li>• how this has changed after the lesson, including language and communication improvements (language).</li> </ul>	If your lesson includes any practical activity, such as a game or an external visit, an assessment of the risks involved should be included with the lesson plan.
Reflection and evaluation		
<b>Reflection</b>	<b>Use the space below to reflect on your lesson. Answer the most relevant questions from the box on the left about your lesson.</b>	
Were the lesson objectives realistic?	<p>As soon as possible after the lesson you need to think about how well (or badly) it went. There are two reasons for this; if you share your plan with other teachers in your centre it will enable them to learn from your experiences. It is a good idea to discuss with colleagues how well lessons went. This applies whether they went well or whether there were problems.</p> <p>It will also help next time you teach the same topic. If the timing was wrong or the activities did not fully occupy the learners' you may want to change some aspects of the lesson next time.</p> <p>There is no need to re-plan a successful lesson every year, but it is always good to learn from experience and to incorporate improvements next time.</p>	
What did the learners learn today?		
What was the learning atmosphere like?		
Did my planned differentiation work well?		
Did I stick to timings?		
What changes did I make from my plan and why?		
Summary evaluation		
<b>What two things went really well? (Consider both teaching and learning.)</b>		
1.		
2.		
<b>What two things would have improved the lesson? (Consider both teaching and learning.)</b>		
1.		
2.		
<b>What have I learned from this lesson about the class or individuals that will inform my next lesson?</b>		

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## 3: Classroom practice

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The aim of any teacher is to get their learners to gain knowledge and understanding, to develop the skills to be able to apply this knowledge, and to learn to communicate what they know as effectively and accurately as possible in the time available to them on the course.

Whether you are teaching a class including learners who have English as their second language, are multi-lingual or who only speak English, the same difficulties of written expression occur within the subject to both lower level ability and second language learners. The teacher's role should therefore also be to support the language element of the lesson which underpins the content. This element should enhance learners' communicative skills and their accurate use of the language. A key part of this should be for teachers and learners to notice the language used in different stages of the lesson.



Here are some strategies that you can try in your next lesson:

- record language prompts on the whiteboard
- encourage learners to underline key terms
- use images
- provide writing frames
- enable learners to write collaboratively
- introduce learners to new language before setting a task
- provide sentence stems and model language
- activate prior knowledge of the subject
- create a bank of useful expressions
- repeat explanations and progressively increase the difficulty of explanations
- provide feedback on language and content
- highlight examples of good language use from learners.

The teaching should also take account of the different needs and abilities across the full range of learners represented in the group. Lessons should be interesting and involve the learners as much as possible.

### 3.1 Lessons

An important part of this course is the development of skills, so an active approach to teaching and learning is recommended. Although there will be times when teachers need to present an idea or concept to learners, the majority of the teacher's time should be spent facilitating activities, rather than just being an instructor. In this way, learners take responsibility for their own learning, develop the necessary skills with the help of their peers and the teacher, and will be more readily prepared for the assessment components and further study.

There is a huge range of practical activities that learners can engage in, which will not only be enjoyable in themselves but will also help them to develop skills, and to increase their understanding of the learning objectives described in the subject content section of the syllabus.

Practical activities are usually motivating to learners as they are interested and engaged in what they are doing, whether it is a case study, role-play or a game, but it should always have a purpose other than entertainment.

Some of the analysis and evaluation work lends itself to teacher demonstration, pair and group work which is beneficial to language development. It may:



- develop the skills that the learners need, including communication skills (spoken and written)
- illustrate terminology, facts or concepts which are being studied
- provide a co-operative environment
- provide a platform for discussion with, and learning from, peers
- provide a stimulus for further study.

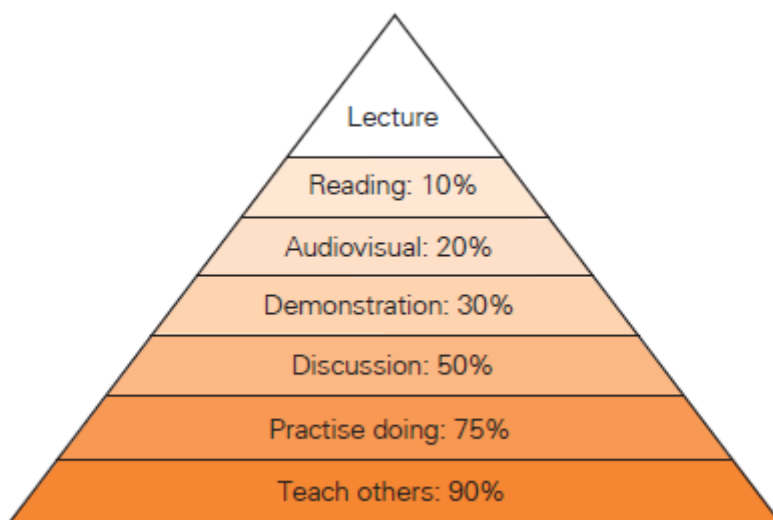
It may, of course, accomplish more than one of these.

### 3.2 Active learning



Research has shown that the more a learner is involved in the process of learning, the more they retain. This is also true of language acquisition.

The learning pyramid below shows the percentage of information retained as a result of different forms of delivery stimulating different learning processes.



From this it will be seen that although audiovisual (videos and computer animations) may be better than a lecture (being told by a teacher), there are methods which are better still. Clearly not everything can be absorbed by discussion and practice, but activities where the learners actually participate work better.



At least some such activities (active learning) should be used alongside practical activities in order to maximise learning. There will not be time for everything to be covered in this way but some topics certainly should be. For example, learners could work together in groups to do research and feedback their findings to the class as a presentation. Following the presentations, you could encourage debates, discussions and brainstorming all of which helps the learner practice specific language.



To ensure that learners are getting a language focus as well as learning content, use some guiding questions for each topic. This is an example of 'scaffolding'. If you give learners questions to answer while listening, this will activate knowledge and language and will allow the learners to feedback the answers or contribute to the group discussion more effectively.

There are, of course, many other methods of getting learners involved and plenty of ideas in books and online.

### 3.3 Differentiation

Differentiation is a way of trying to ensure that members of your group with differing abilities can all access the material you are delivering. There are a number of ways of approaching this problem and, again, they can be found in books and online. They fall into three main categories:

- **Differentiation by outcome.** In this method an open-ended task is set which can be accessed by all. Learners will produce different results according to their ability, but all of their 'outputs' will be valid.
- **Differentiation by task.** Learners are set slightly different tasks based on the same objective. This may involve worksheets which pose questions on the same topic where differing amounts of understanding are required.
- **Differentiation by support.** All learners undertake the same task but those who are weaker are given additional support. Writing frames, where a template is provided for them to record their work, are one way of doing this.

## 4: Preparing learners for final assessment

### 4.1 Key considerations for integrating content and language in the course



In previous sections of this guide we have stressed that the objective of the language element of the lesson is to help the learners gain greater confidence in communicating knowledge of the subject. Subject teachers are not expected to teach the language. However, having the confidence to communicate in accurate and precise language will also be of benefit to learners taking an external examination at the end of the course. It will also benefit them in the long term should they continue their studies in the subject at a higher level with a view to their careers.

As mentioned, you will find many useful resources on Cambridge's secure website for teachers at [www.cambridgeinternational.org/resources](http://www.cambridgeinternational.org/resources). You can obtain a login for this from your Examinations Officer. From this site you can download past papers and marks schemes which can be used to practise model answers. You will also find examiner reports for each paper which indicate the strengths and weaknesses of candidate performance across the whole cohort sitting the examination.

A number of questions require longer answers and learners can gain good marks if the language is used accurately. For example, comments by some examiners on previous papers have noted the incorrect use of vocabulary, the lack of ability in writing a logical discussion and a lack of precision in answers.

To help learners with their use of language it may be helpful to consider the following when writing a lesson plan for a subject area:

- What is the topic and what does it cover? (content)
- Is there something in the topic you can make personal to the learners? For example, is there something you can relate to their particular culture to stimulate interest and prior knowledge? (context, personalisation)
- Make a note of what language the learners will need to produce during the lesson and later in the exam. Try and use this language in the lesson.
- Consider what the language is focused on. For example, to compare and contrast, identify, explain something, to make a point in a discussion or to write a logical explanation for the results they have gathered. You can also think about the relevant vocabulary and terms they could practise to help with precision.



### 4.2 Some ways to integrate content and language

Language is the medium through which the content is delivered and the main aim is not to teach the language but provide language support and use it in interesting ways. The following suggestions are provided to help you think about what might support learners with the language during the lesson:

- Use of visuals, videos and charts for building vocabulary and understanding meaning – this has been shown to stimulate interest and the learners' prior knowledge.
- Use gap fill and word definition to discover meaning – this helps with retaining the language to a greater extent than when learners are simply given the answers.
- Use checking questions to ensure understanding – asking learners if they could tell the group or their partner what they have to do is an important part of communication and retention.
- Pair and group work is important – learners learn from each other and it has been shown that teenagers prefer to work in groups rather than on their own. Learners need a safe place to practise the language before expressing it individually.
- Personalise the topic – this increases motivation and assimilation of the language.
- Oral interaction between learners in English about the content is beneficial, as is cooperative work. The more the learners speak the greater the development of accuracy and confidence in using the language.

- Repeat vocabulary, grammar and useful phrases commonly used in the topic. For example, practise using words to compare and contrast, advantages and disadvantages or words to make a point or develop an argument.
- If learners are encouraged to notice the language they are more likely to use it at a later date.
- The use of context is important for learners to understand meaning.
- Language needs to be used in conversation before it can be assimilated as part of the output.

### 4.3 Possible activities

- (1) Starter – activate prior knowledge, use simple visual clues to vocabulary, match pictures to words.
- (2) Bring in everyday recognisable items which are related to the topic (realia).
- (3) Personalisation – start the lesson by making the topic relate to the learners' lives.
- (4) Vary the font and sizes for reading exercises and use pictures or cartoons to explain concepts. Underlining key words or phrases helps the learner to notice the language.
- (5) Learners acquire and retain language through discovering the meaning themselves from within the text or through ordering a set of sentences to describe a process.
- (6) Repeat the key language during the lesson in different exercises.
- (7) To help with developing thinking skills and using the language, start by asking simple questions using *what*, *when*, *where* and *which* followed by more challenging ones using *how* and *why*. This works well in group and pair work.
- (8) Have a glossary and word bank available. Give the learners specific words and phrases to build the precise and more complex sentences they will need to use in their reports.
- (9) Provide scaffolding, i.e. using activities where learners need to add correct answers from a choice to make the sentences correct. Follow this by freer practice of the same language used in the sentences.
- (10) Try and ensure pronunciation and word stress is correct. You can use delayed feedback, i.e. make notes during the group discussion time of difficult language areas and then highlight this to the whole group at the end of the lesson.

### 4.3.1 Examples of exercises to integrate language learning within lessons

#### Exercise 1: Presentations and debates

For a language based exercise the learners are given information about a business takeover. Learners answer questions about the accounting data provided and then prepare for a presentation on whether or not the takeover should go ahead.

Dhoni is a successful small business. It has five shops which sell kitchen equipment such as cooking pots and knives. Most of its products are sold to restaurants and hotels. The company has received a takeover offer of \$700 000 from a large competitor. Dhoni's shareholders have been looking at the accounts. They are not sure whether shareholders would benefit from the takeover. Dhoni's return on capital employed was 7% in 2015 and 9% in 2016.

**Table 1: Extract from Dhoni's accounts (\$000s)**

	2015	2016
Non-current assets	600	600
Current assets		
Inventory	60	80
Trade receivables	80	100
Cash	<u>40</u>	<u>20</u>
	180	200
Current liabilities	150	200

- (a) Explain what is meant by a 'non-current asset'.

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- (b) Calculate the liquid (acid test) ratio in 2016.

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- (c) Prepare for a presentation on the future of Dhoni. List the reasons for and against the takeover and then write a few sentences to present your case.

Reasons for the takeover

Reasons against the takeover



**Exercise 2: Replacements/additions**

This question gives learners practice in identifying key command phrases such as *state one advantage and one disadvantage*.

1. The following statements can be used to compare partnerships to sole traders. Decide if each statement is an advantage of a partnership or a disadvantage and place them in the relevant column below.

- (i) shared responsibility
- (ii) disputes over decisions and effort
- (iii) distribution of profits
- (iv) flexibility in running the business
- (v) someone to consult over business decisions
- (vi) less time pressure on individual partners
- (vii) unlimited liability

Advantages	Disadvantages

2. Explain what is meant by:

- (a) shared responsibility \_\_\_\_\_  
\_\_\_\_\_
- (b) distribution of profits \_\_\_\_\_  
\_\_\_\_\_
- (c) flexibility of profits \_\_\_\_\_  
\_\_\_\_\_
- (d) unlimited liability \_\_\_\_\_  
\_\_\_\_\_

### Exercise 3: Missing words (Gap fill)

- (a) State the basis of inventory valuation which is applied in preparing financial statements.

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Manton is in business. He trades in garden tools.

- (b) State the basis of inventory valuation which is applied in preparing financial statements.

Manton  
Income Statement for the year ended 31 March 2016

	\$	\$
Revenue		130 000
Less Returns		(i)
		125 000
Cost of sales		
Inventory at (ii)	42 000	
Purchases	(iii)	
Carriage (iv)	2 000	
	124 000	
Less inventory at 31 March 2016	36 000	88 000
Gross profit		(v)
Less Rent	1 200	
Electricity	600	
Water charges	350	
Wages	(vi)	
Depreciation: fixtures and equipment	1 450	9 200
(vii)		(viii)

**Exercise 4: Structured support**

Robbie Macbeth is a trader. His financial year ends on 31 March.

The following account appeared in his sales ledger.

**Hauraki Stores Limited account**

2017		\$	2017		\$
Apr 1	Balance b/d	550	May 31	Cash	539
Jun 1	Sales	200		Discount	11
Aug 10	Bank (dishonoured cheque)	200	Jul 31	Bank	200
			2018		
			Mar 1	Irrecoverable debts	200
		<u>950</u>			<u>950</u>

- (a) Explain each of the entries in the account of Hauraki Stores Limited as it appears in the ledger of Robbie Macbeth. State where the double entry for each transaction would be made. The first one has been completed as an example.

2017			
April 1	Balance \$550		
	Explanation	This is the amount owed by Hauraki Stores Limited to Robbie Macbeth.	
	Double entry	Credit Hauraki Stores Limited for the year ended 31 March 2017	
May 31	Cash \$539		
	Explanation	_____	
		_____	
	Double entry	_____	
May 31	Discount		
	Explanation	_____	
		_____	
	Double entry	_____	
June 1	Sales		
	Explanation	_____	
		_____	
	Double entry	_____	
July 31	Bank		
	Explanation	_____	
		_____	
	Double entry	_____	

**Exercise 5: Vocabulary and definitions**

This exercise can be used as a revision of vocabulary relating to costs and as an aid to learners in identifying the differences between capital and revenue. It can be used to stimulate wider discussion on the type of costs incurred in any business and how such costs are classified.

1. Draw lines to match the terms to their correct definitions.

- capital expenditure                      costs related to specific revenue transactions, e.g. cost of goods sold or repairs and maintenance expenses
  
- revenue expenditure                    non-current assets, which are expected to be productive assets for a long period of time

2. Place the following terms into the correct column in the table below.

- irrecoverable debts                    furniture and fixtures                    office equipment
- buildings                                    interest on borrowed money            computer software
- repayment of loan                        machinery repairs                        wages paid to factory workers
- depreciation of non-current assets used in the business

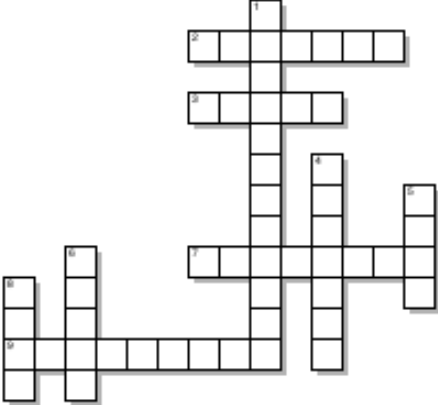
Capital expenditure	Revenue expenditure

### Exercise 6: Crosswords

Using a crossword can help learners practice and repeat sentence patterns. They require learners to participate in the learning process and memorise vocabulary in a different way.

This is an example crossword, but you can create your own or there are many available online.

**Financial terms**



ACROSS	DOWN
2 Balance of money at end of month	1 Difference between sales and variable costs
3 What you get when you add variable and fixed costs together	4 Money that comes into an enterprise
7 Any money that goes out of the enterprise	5 When income is less than expenses / costs
9 Point where total cost is same as revenue	6 Cost that does not change with level of output
	8 Money owed to other stakeholders

## 4.4 Study habits

By the start of the course, learners will probably have explored preferred methods for studying and revising. However, not all of these methods are necessarily effective.

Much research has been published on this subject, suggesting that some of the following methods are not effective:

- generous use of highlighters
- reading and re-reading notes
- working exhaustively and alone
- re-writing existing notes to create a more attractive set of notes.

Dedicated learners will often revise intensely for long periods and convince themselves that they have prepared thoroughly. Sadly, they may well have been largely wasting their time, especially if they are aiming to develop a deep and lasting understanding of the topic, in addition to just passing the examination.

Here are some methods that are proven to work for most learners:

- Distributive practice – spreading out study over time. This method is believed to aid true understanding of the topics.
- Studying in short bursts, followed by testing themselves regularly over several weeks.
- At the end of a revision session, writing down what they can remember.
- Creating a revision timetable for the mock and final exams. This will ensure that they study different subjects little, but often.
- Answering many practice questions/past papers.
- Connecting ideas together by the use of mind maps.
- Using revision guides rather than the subject textbook.

## 4.5 Deep subject understanding

If learners start to make connections between topics, not only will the study of the subject be more enjoyable for them, but a deeper understanding will be nurtured.

Concept maps (mind maps) can be drawn and connections made between sub-topics in a unit, between units in a syllabus, and between related subjects.

## 4.6 Technology in and out of the classroom

There is now a great range of technological tools that can be used in and out of the classroom. It is important for learners to experience their learning in a variety of different ways, not least to maintain interest and motivation. Here are just some of the possibilities:

### 4.6.1 Mobile apps

It is important to be careful when selecting mobile apps for education but, if chosen well, these can provide another mode of learning or revision for the learner. The options are numerous, from games and quizzes to videos and animations.

A good example is *Socrative*, which is an excellent app for formative assessment and learners love it. You can create online multiple-choice style quizzes which provide immediate feedback to teachers, who can instantly identify problem areas. Correction and explanation can then be dealt with immediately.

### 4.6.2 Podcasts

These audio teaching aids are a handy tool, which are especially useful while learners are travelling to and from school or do not want to disturb others. Listening to the same podcasts over and over again can be especially useful for the second language learner.

### 4.6.3 Video

Video is no longer something that learners just sit down and watch, from start to finish, in order to add variation to a lesson. Videos can be stopped periodically and questions asked in the traditional way or more recently they can easily be edited and teacher questions inserted/embedded within the video itself. This makes the process much more active which increases learning potential.

## 4.7 Providing feedback on learner work

Whichever type of assignment you have given your learners to complete, it is necessary to provide meaningful feedback in order for them to improve the quality of their written answers and understanding of a subject. The learner may find the subject itself challenging and/or may not have the skills in English to deal fully with the question. Either way, meaningful feedback and reflection time are the answer to improving retention and language. The Principal Examiners Report suggested that some answers in the exam could have been improved if the correct vocabulary had been used. Providing feedback can be done in several ways such as:

- Provide feedback orally in class so that learners write down the extra information they would need to get full marks.
- Allow learners individually to find the other pieces of information to get full marks.
- Provide a situation where the learners are actively engaged in reviewing the questions, in pairs or groups, with teacher guidance. In this way they can collectively understand what information and language would have gained full marks. The teacher can point out command words used in the question and encourage the learners to develop an understanding of what each word means. This will take time to do, so it could be set as a group exercise to be started in learners' own study time.

Teachers can also easily record units of their own teaching in short, manageable portions. These can be made available to learners who can watch them as a homework assignment. This saves time and allows the teacher to concentrate on other aspects of learning and allows more time for formal assessment. The fact that these videos can be watched again and again is especially useful to the second language learner.

## 4.8 The mock examination

The mock examination is an important benchmark for teachers and learners, and it serves several purposes:

- It is an opportunity to be tested on the complete course material\* under proper exam conditions.
- Many learners will have had to force themselves to start revising for these exams. Without the mock exams they may have put off revision until only a month or less before for the final exam.
- Learners who are apprehensive or nervous about taking exams will have a chance to gain familiarity with the process, so they may feel less stressed and more confident during the actual exams.
- It provides an opportunity to spread the revision load of the subject over several months.

\* even if learners have not completed the course by the time of the mock exams, an exam should be created which allows the learner to get the mock exam experience on the majority of the syllabus content.

After reviewing the results of the mock exam, learners may gain an insight into the following:

- how successful their revision techniques had been

- which topics and sub-topics need more revision
- if they had enough time to complete the exam and check through their answers
- if they were able to perform properly under pressure
- whether there are questions in which they would have gained the mark(s) had their English been clearer. Also, whether they weren't awarded marks because of not being clear and/or using the correct terminology.

If learners treat the mock exams as if they were the finals, evidence indicates that they may well perform even better in their final assessment. Some learners may take considerable persuasion to take the mock exams seriously enough to revise properly. They need to be encouraged to appreciate that the process is a positive and supportive one, and one in which very useful feedback will be provided.

## 4.9 Use of past examination papers

It is commonly known by learners everywhere, that working through large quantities of past papers is a major factor in their success in the final assessment. It cannot be argued that they are a very useful tool, in that, they allow learners to practice the type of question that may come up in their final exams.

It should be kept in mind that mark schemes can contain several alternative acceptable answers. However, when teachers review past paper questions used in unit tests and the mock examination, they should encourage learners to suggest which is the best possible answer and, in discussion, talk broadly around the topic area on which the question is based.

Learners should be aware of any data provided in the syllabus and, importantly, any changes to this data that might affect how they understand any practice questions you may have drawn from past papers.

The Principal Examiners Reports for Teachers are very helpful to use in conjunction with the mark schemes. They give very useful advice on areas in which the learners need to improve, as well as informing teachers which questions the learners performed well in. Some of the same advice is repeated year after year, for example that candidates are required to use International Accounting Standards (IAS) terminology where appropriate.

Learners need to be reminded that:

- In multiple-mark questions, they would be well advised to:
  - underline key words and what exactly the question requires them to do. Answers often appear as if the learner has not noticed that there are 5 marks available, for example
  - take note of the number of marks available as this will indicate the extent of the answer required
- Sometimes, in questions involving calculations, credit may be given for showing working. At all times it is good practice to show every step of a calculation, even if doing so appears unnecessary, to able learners in particular who arrive at the final answer easily. Learners often don't realise that 'method marks' may be awarded even if their final answer is incorrect.
- Some questions may span several pages. A good idea would be for the learner to collect and jot down essential information near the questions themselves, which can then be neatly crossed out at the end of the exam. Doing this can prevent loss of marks through errors that are easily avoidable.
- Where learners need to compare two or more pieces of data, it is often unclear which piece of data the learner is discussing as the comparative language is not used properly.





## 4.10 Command words

It is important that learners understand the vocabulary of the assessment objectives and the command words of exam questions which indicate the approach they should take to an answer, for example, consider, explain or define.

Many of these command words are listed in their own section of the syllabus. While these definitions are very helpful, remember that the context of the whole question will affect the explicit meaning of the command words.

Think about the skills level required to carry out each of the commands listed. For example, stating and defining are less complex tasks than analysing, discussing and explaining; and evaluate and justify require learners to make logical connections rather than relying on recall.

You can use the Example Candidate Response booklet, which contains candidate responses at different grades, to help explain the meaning of the command words to learners. Showing learners good sample responses to questions using different command words can help them see how increasing levels of skill relate to the marks available. Asking questions in ascending order of skill whilst teaching a topic will encourage learners to ask themselves similar questions when they are learning alone. If they become practiced at this, they will begin to see patterns emerging where the same processes and concepts can be applied to similar scenarios even if they have not been covered in class.

## 5: Resources and support

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### 5.1 Finding and evaluating resources

There are many resources to aid the teaching of accounting. They can be found in textbooks and online. The quality of resources varies widely from 'home made' ones which are uploaded to the internet, to professionally produced ones. You need to evaluate whether they will suit your situation and are effective.

Resources from the internet and from books need to be scrutinised to see if they are of use. Endorsed textbooks can be found on the Cambridge public website (Published resources) at [www.cambridgeinternational.org](http://www.cambridgeinternational.org).

### 5.2 School Support Hub

This is an excellent source of information. You need a username and password to access it, which can be obtained from your Examinations Officer.

On the School Support Hub you will be able to access the syllabus and copies of past examination papers as well as mark schemes, examiner reports and grade thresholds, and a scheme of work which can be downloaded and used to gain further information on the delivery of this syllabus. There is also a link to the discussion forum where teachers can post comments and questions. It is worth looking at this from time to time and following interesting threads even if you do not post any comments of your own.

### 5.3 Training

Our public website [www.cambridgeinternational.org](http://www.cambridgeinternational.org) has a list of upcoming training events. These include:

- online courses, which include self-learning and tutor-led courses. The tutor-led courses are highly recommended to help you improve your teaching skills. They are intended for teachers who have already been teaching accounting for one year
- face-to-face courses, held at various venues at different times throughout the year. These enable you to meet up with other teachers of accounting, and also to interact directly with a trainer from Cambridge
- online seminars, which are led over a short period of time by an expert, and focus on specific issues such as syllabus changes or the recent examination session.

You can find information about face-to-face training events at [www.cambridgeinternational.org/events](http://www.cambridgeinternational.org/events).

In addition, Cambridge runs professional development courses for teachers who want to develop their thinking and practice. These include the Cambridge International Certificate for Teachers and Trainers, and the Cambridge International Diploma for Teachers and Trainers. You can find information about these at [www.cambridgeinternational.org/qualifications/teacher](http://www.cambridgeinternational.org/qualifications/teacher).

## Appendix: Sample lesson plan template

<b>Lesson:</b>		<b>School:</b>	
<b>Date:</b>		<b>Teacher name:</b>	
<b>Class:</b>	<b>Number present:</b>	<b>Number absent:</b>	
<b>Learning objectives to which this lesson is contributing</b>			
<b>Lesson objectives</b>			
<b>Vocabulary, terminology and phrases</b>			
<b>Previous learning</b>			
<b>Plan</b>			
<b>Planned timings</b>	<b>Planned activities</b>	<b>Resources</b>	
Beginning			
Middle			
End			
<b>Additional information</b>			
<b>Differentiation: How do you plan to give more support? How do you plan to challenge the more able learners?</b>	<b>Assessment: How are you planning to check learners' learning?</b>	<b>Health and safety check: ICT links</b>	

### Reflection and evaluation

#### Reflection

Were the lesson objectives realistic?  
What did the learners learn today?  
What was the learning atmosphere like?  
Did my planned differentiation work well?  
Did I stick to timings?  
What changes did I make from my plan and why?

**Use the space below to reflect on your lesson. Answer the most relevant questions from the box on the left about your lesson.**

### Summary evaluation

**What two things went really well? (Consider both teaching and learning.)**

- 1.
- 2.

**What two things would have improved the lesson? (Consider both teaching and learning.)**

- 1.
- 2.

**What have I learned from this lesson about the class or individuals that will inform my next lesson?**



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