

# YEAR 10

# ACCOUNTING



**SRI KDU**  
International  
School  
SUBANG JAYA

## PROGRAMME OF STUDY - TERM 3

### TERM 3.1

For the upcoming term, our focus shifts entirely towards completing topics with exam preparation for IGCSE Accounting.

- **Depreciation:** Reasons for depreciation, calculation of depreciations, recording depreciation, purchase and disposal of non-current assets.
- **Bad debts:** Recording bad debts. Ways to reduce bad debts. The concept of prudence. Calculating and recording an allowance for bad debts
- **Prepays and Accruals:** OPPO and POOP accounts to record expenses that have post balance sheet events.
- **Income Statements and Statement of Financial Positions:** Full questions with adjustments.
- **Bank Reconciliations Statements: Reasons** for Bank Reconciliation and its uses.
- **Control Accounts:** Reasons for control accounts and its uses.