

Syllabus Ref.	Learning Outcomes	Suggested Teaching Activities	Online Resources	Other resources
5.2	Candidates should be able to: <ul style="list-style-type: none"> • recognise the application of the following principles/concepts in the compilation of final accounts <ul style="list-style-type: none"> - going concern - historical cost - accounting entity - money measurement - accounting period - matching - prudence (conservatism) - materiality - dual aspect 	<p>Accounting principles and concepts can be a 'dry' subject if looked at in isolation. More 'lively' approaches are to relate specific accounting bases and methods to the relevant concepts as and when they arise during the course or to present students with actual sets of accounts and ask them to find and think about examples of the application of the various concepts throughout the accounts.</p> <p>They should be able to name, explain and give examples of all the accounting principles and concepts.</p>	<p>http://accounting10.tripod.com/Slides1.1.ppt</p> <p>http://teachers.cie.org.uk/teacher_support/pdf/7110_s03_qp_1.pdf</p> <p>http://teachers.cie.org.uk/teacher_support/pdf/7110_w03_qp_1.pdf</p> <p>http://www.bized.ac.uk/stafsu/p/options/accounting/work06.htm</p>	<p>BKA 11 IGSCE 8</p> <p>CIE Jun 2003 Paper 1 Q40</p> <p>CIE Nov 2003 Paper 1 Q40</p>