

A-Level Accounting: Revision Checklist

| Topic | Do I need to revise this? (X or ✓) | High/medium or low priority? | Topic resources on www.studytheeasyway.com | Have I used this resource? (✓) |
|---|------------------------------------|------------------------------|---|--------------------------------|
| Introduction | | | Video: Introduction to accounting | |
| | | | Video: The flow of accounting information | |
| | | | Video: Stakeholders | |
| Source documents & books of prime entry | | | Video: Business documents & source documents | |
| | | | Video: Books of prime entry | |
| | | | Worksheet: Invoice preparation | |
| | | | MCQ: Source documents & books of prime entry | |
| Double-entry & account balancing | | | Video: Double entry part 1 | |
| | | | Video: Double entry part 2 | |
| | | | Video: What is a ledger? | |
| | | | Video: Double entry for cash sales & cash purchases | |
| | | | Video: Double entry for credit sales & credit purchases | |
| | | | Video: Double entry for returns inwards & returns outwards | |
| | | | Video: Accounting for cash discount | |
| | | | Video: Balancing an account | |
| | | | Resource: Rules of double entry | |
| | | | Worksheet: Double entry 1 | |
| | | | Worksheet: Double entry 2 | |
| | | | Worksheet: Balancing an account | |
| Trial balance & errors | | | MCQ: Double entry | |
| | | | Video: Balancing an account | |
| | | | Video: What to do if my trial balance doesn't balance | |
| | | | Video: The suspense account | |
| | | | Video: Trial balance: not revealed errors | |
| | | | Video: How to correct 'not revealed' errors | |
| | | | Worksheet: Trial balance | |
| Worksheet: Suspense account | | | | |
| Cash Book & Bank Reconciliation | | | MCQ: Trial balance and errors | |
| | | | Video: The main cash book | |
| | | | Video: The bank reconciliation statement | |
| | | | Video: Worked example | |
| | | | Worksheet: Bank reconciliations statement | |
| | | | MCQ: Main cash book & bank reconciliation statement | |

| Topic | Do I need to revise this? (X or ✓) | High/medium or low priority? | Topic resources on www.studytheeasyway.com | Have I used this resource? (✓) |
|---|------------------------------------|------------------------------|---|--------------------------------|
| | | | Video: The basic SOFP | |
| | | | Worksheet: Financial statements | |
| General Journal | | | Video: The general journal | |
| | | | Worksheet: General journal | |
| Control Accounts | | | Video: Control accounts (1) | |
| | | | Video: Control accounts (2) | |
| | | | Worksheet: Control accounts 1 | |
| | | | Worksheet: Control accounts 2 | |
| | | | MCQ: Control accounts | |
| Adjustments to financial statements (1) | | | Video: Accruals of expenses | |
| | | | Video: Prepayments of expenses | |
| | | | Video: Writing off an irrecoverable debt | |
| | | | Video: Depreciation (1) | |
| | | | Video: Depreciation (2) | |
| | | | Worksheet: Accruals & prepayments | |
| | | | Worksheet: Financial statements adjustments | |
| Business Organisations & Sources of finance | | | Video: Business organisations | |
| | | | Video: Sources of finance | |
| | | | Worksheet: Sources of finance | |
| Accounting concepts & Inventory valuation | | | Video: Accounting concepts | |
| | | | Video: Accounting standards | |
| | | | Video: Inventory valuation | |
| | | | MCQ: Accounting concepts | |
| | | | MCQ: Inventory valuation | |
| Adjustments to financial statements (2) | | | Video: Accruals of income | |
| | | | Video: Prepayments of income | |
| | | | Video: Recovery of an irrecoverable debt | |
| | | | Video: Provision for doubtful debts (1) | |
| | | | Video: Provision for doubtful debts (2) | |
| | | | Video: Disposal of a non-current asset | |
| | | | Video: Disposal with part exchange | |
| | | | Video: Capital and revenue expenditure | |
| | | | Worksheet: Accruals & prepayments | |
| | | | Worksheet: Disposal of a non-current asset | |
| | | | Worksheet: Financial statements adjustments | |
| Limited companies (1) | | | Video: Terminology and definitions | |
| | | | Video: The income statement | |
| | | | Video: The SOFP | |
| | | | Video: The statement of changes in equity (1) | |
| | | | Video: Share issues | |
| | | | Video: The statement of changes in equity (2) | |
| | | | Worksheet: Financial statements | |
| Ratios (1) | | | Video: Introduction and profitability ratios | |
| | | | Video: Liquidity ratios | |

| Topic | Do I need to revise this? (X or ✓) | High/medium or low priority? | Topic resources on www.studytheeasyway.com | Have I used this resource? (✓) |
|---------------------------------------|------------------------------------|------------------------------|---|--------------------------------|
| | | | Video: Efficiency and capital structure ratios | |
| | | | Worksheet: Trade receivable & trade payable days | |
| Budgeting | | | Video: Budgeting | |
| | | | Worksheet: Typical calculations | |
| Marginal costing & Breakeven analysis | | | Video: Marginal costing | |
| | | | Video: Breakeven analysis | |
| | | | Worksheet: Marginal costing & breakeven | |
| Decision making | | | Video: Best course of action; acceptance of work | |
| | | | Video: Make or Buy decisions | |
| | | | Video: Optimum use of scarce resources | |
| | | | Video: Target profits, C/S ratio, closing a loss-making department | |
| | | | Worksheet: Optimum use of scarce resources | |
| | | | Worksheet: To close a loss-making department? | |
| Incomplete records | | | Video: Introduction | |
| | | | Video: Use of the accounting & capital equation | |
| | | | Video: Use of control accounts & margin/markup | |
| | | | Video: Use of T-accounts for expenses (and income), including depreciation | |
| | | | Video: Use of the cash and bank accounts | |
| | | | Video: Use of the trading account to calculate inventory losses | |
| | | | Worksheet: Stolen cash | |
| | | | Worksheet: Calculating closing inventory value | |
| | | | Worksheet: Income statement | |
| Computers in accounting | | | Video: Computers in accounting | |
| Partnership accounting | | | Video: Introduction, terminology and concepts | |
| | | | Video: The appropriation account | |
| | | | Video: Capital and current accounts | |
| | | | Worksheet: Appropriation account, capital and current accounts | |
| Changes to partnerships | | | Video: Introduction and goodwill | |
| | | | Video: Admission of a new partner | |
| | | | Video: Retirement of a partner | |
| | | | Video: Changing the profit-sharing ratio | |
| | | | Video: Revaluation of assets | |
| | | | Video: Changes part way through a year | |
| | | | Worksheet: Retirement of a partner | |
| Limited companies (2) | | | Video: Introduction and general information | |

| Topic | Do I need to revise this? (X or ✓) | High/medium or low priority? | Topic resources on www.studytheeasyway.com | Have I used this resource? (✓) |
|--------------------------------------|------------------------------------|------------------------------|---|--------------------------------|
| | | | Video: Issuing shares (including bonus and rights issues) | |
| | | | Worksheet: Schedule of non-current assets | |
| Statement of cash flows | | | Video: Introduction | |
| | | | Video: The three sections | |
| | | | Video: Typical calculations (part 1) | |
| | | | Video: Typical calculations (part 2) | |
| | | | Worksheet: Statement of cash flows | |
| Ratios (2) | | | Video: Investor ratios (part 1) | |
| | | | Video: Investor ratios (part 2) | |
| | | | Worksheet: Investor ratios | |
| Accounting regulation and Ethics | | | Video: The regulatory framework for financial reporting | |
| | | | Video: Ethics in accounting | |
| | | | Worksheet: Ethics 1 | |
| | | | Worksheet: Ethics 2 | |
| Budgeting | | | Video: Introduction and the sales budget | |
| | | | Video: Production and purchases budgets | |
| | | | Video: The labour budget | |
| | | | Video: The cash and master budgets | |
| | | | Worksheet: Budgeting | |
| Costing methods | | | Video: Introduction and marginal costing | |
| | | | Video: Absorption costing | |
| | | | Video: Example of absorption costing | |
| | | | Video: Activity based costing (ABC) | |
| | | | Video: Example of ABC | |
| | | | Video: Comparison of the 3 methods | |
| | | | Video: Including inventory | |
| | | | MCQ: Costing methods | |
| Overhead Absorption | | | Video: Introduction and the first steps | |
| | | | Video: Stage 2 apportionment | |
| | | | Video: Absorption | |
| | | | Worksheet: Absorption costing | |
| Standard costing & Variance analysis | | | Video: Standard costing | |
| | | | Video: Introduction to variances | |
| | | | Video: Material variances | |
| | | | Video: Labour variances | |
| | | | Video: Sales variances | |
| | | | Video: Reconciliations | |
| | | | Worksheet: Variances and cost reconciliation | |
| | | | MCQ: Variances | |
| Capital investment appraisal | | | Video: Introduction and payback period | |
| | | | Video: Net present value | |
| | | | Video: Example of evaluating a proposal | |
| | | | Worksheet: Capital investment appraisal | |