

## A-Level Accounting: Revision Checklist

Topic	Do I need to revise this? (X or ✓)	High/medium or low priority?	Topic resources on <a href="http://www.studytheeasyway.com">www.studytheeasyway.com</a>	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	
			MCQ: Double entry	
Trial balance & errors			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	
MCQ: Trial balance and errors				
Cash Book & Bank Reconciliation			Video: The main cash book	
			Video: The bank reconciliation statement	
			Video: Worked example	
			Worksheet: Bank reconciliations statement	
			MCQ: Main cash book & bank reconciliation statement	

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			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	
			Video: Efficiency and capital structure ratios	
			Worksheet: Trade receivable & trade payable days	

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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	
			Video: Issuing shares (including bonus and rights issues)	
			Worksheet: Schedule of non-current assets	

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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: Ethics in accounting	
			Video: The regulatory framework for financial reporting	
			Video: More on Ethics and Regulation	
			Worksheet: Ethics 1	
Budgeting			Worksheet: Ethics 2	
			Video: Introduction and the sales budget	
			Video: Production and purchases budgets	
			Video: The labour budget	
			Video: The cash and master budgets	
Costing methods			Worksheet: Budgeting	
			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	
Overhead Absorption			MCQ: Costing methods	
			Video: Introduction and the first steps	
			Video: Stage 2 apportionment	
			Video: Absorption	
Standard costing & Variance Analysis			Worksheet: Absorption costing	
			Video: Standard costing	
			Video: Introduction to variances	
			Video: Material variances	
			Video: Labour variances	
			Video: Sales variances	
			Video: Reconciliations	
Worksheet: Variances and cost reconciliation				
Capital investment appraisal			MCQ: Variances	
			Video: Introduction and payback period	
			Video: Net present value	
			Video: Example of evaluating a proposal	
			Worksheet: Capital investment appraisal	