

Learning Experience 1	Length: (2 weeks) + 1 lesson IA1	Topic and alignment to objectives: 9. Make language choices for particular purposes and contexts			Resources
ACTIVITY (S): What will the students learn?	TEACHING STRATEGIES aligned to activities: What will the teachers do?	21 st Century Skills	Numeracy / Literacy	Pedagogical Framework alignment	
(3 lessons) (1 lesson) Unit and assessment overview. (2 lessons) Students describe cash flow terminology and application. Students describe the components and construction of a Statement of Cash Flows. Students learn procedures for calculating ratios to measure how effectively the business generates cash and describe their relevance. Students describe internal controls used by business to protect cash.	PowerPoint presentations are used by the teacher to guide learning. The teacher presents driving question to students, "How can we predict the future to help a business make enough cash to achieve their goals?" and leads general discussion. The teacher then presents a broad overview of the unit and the assignment. The teacher provides students with the unit overview, the glossary template options, the three module workbooks, the formative and summative assessment activities and the summative assessment rubric. The teacher introduces students to the basic concepts of Module 1 in the "Introduction Module 1" section. The teacher guides students through the first two lessons in module 1 worksheet, "In order to predict the future, we have to start by going back in time". PowerPoint presentations are used by the teacher to guide learning. The teacher introduces students to the components of the Statement of Cash Flows, noting all new terms to the left of the whiteboard. The teacher instructs students to add these new terms into their chosen glossary template. The teacher guides students to complete the Cashflow Statement overview exercise reading the material and answer the questions in pairs The teacher discusses ratio formula overview and directs students to complete the practice questions in the workbook Internal controls overview – the teacher provides an overview using PowerPoint before initiating a group activity and class discussion The teacher provides extension activities to student D and others. The teacher meets with Student D to discuss the individual project. The teacher sends lesson summaries to Student E over email if required. Teacher sets regular homework tasks in Jac plus	The driving question is designed to appeal to student curiosity promoting creative thinking. Paired and group work promotes personal and social skills as well as collaboration and teamwork. It also elevates critical thinking because it helps students identify different ways others problem solve. Ratio overview exercise is supported with discussion around why the ratios are relevant – this calls on students to apply critical thinking and problem solving to attempt to see the applicability of this	The teacher provides students with a choice of three glossary formats/ templates to use for the development of unfamiliar terminology during this topic. Literacy is supported through the glossary activity. Ratio formula overview supports numeracy because it develops skills in using calculations to represent and interpret trends in financial information. Differentiated students Prior to the delivery of lessons in this segment, the teacher will meet with Student A, discussed grammar needs for the assessment and proposed supports and follow up with the first video and activity. The teacher will similarly meet with Student B around numeracy and begin to send support videos around ratios. The teacher will meet with Student C also and send supporting information through regarding how to use the glossary effectively and is sent word breakdown documents after each lesson for any new terms. These activities should be completed and feedback provided prior to the first lesson in this set. The teacher continues to send follow up information over email and provide feedback and check in with these students during lessons. The teacher continues to provide students A,B and C with targeted extra-curricular activities which are designed to support their understanding of relevant skills related to the sequence of study.	Ud was used to develop the driving question. GRR - I do phase – this learning experience is dominated by the teacher building student knowledge and process skills through predominantly demonstration led lessons. In the first sequence, the focus is on I do activities such as PowerPoint presentations and think aloud activities to support students to develop foundational skills, knowledge and concepts which will be leveraged in future lessons in which higher cognitive tasks are incorporated (APST2.1)	- Module 1, 2 and 3 workbooks. - Internal Assessment 1 and rubric - Projector - Whiteboard - Glossary templates - Youtube videos – laptop and projector - Whiteboard - Extension activities for Student D and others - Lesson summary for Student E as required
(4 lessons) (3 lessons) Students synthesise knowledge of accounting principles and processes to complete a bank reconciliation and to complete a fully classified Statement of Cash Flows.	The teacher guides students through the final three lessons in module 1 worksheet, "In order to predict the future, we have to start by going back in time". PowerPoint presentations are used by the teacher to guide learning through the following: - Overview of bank reconciliation process. - Teacher guides students to completing a bank reconciliation in MYOB - Overview of statement of cash flows process. Teacher plays video introducing Statement of Cash Flows https://youtu.be/hMBN6yTIDbQ	The teacher cold calls students to build and verify understanding of accounting principles and processes and the tasks being completed, building student communication skills Student choice features in the assessment task	Literacy - new bank reconciliation terms are added to the glossary section of the workbook. Numeracy is supported as students develop an understanding of the cash flow statement and how it's connection to the business activity and how it differs from a profit and loss statement. Literacy - new Statement of Cash Flows terms are added to the glossary section of the workbook.	I do phase – this learning experience is dominated by the teacher building student knowledge and process skills through predominantly demonstration led lessons with some controlled we do and	- Module 1 workbooks - Glossary - Youtube videos – laptop and projector - Whiteboard - Extension activities for

Each lesson includes extension activities to support Student D (gifted, talented and disruptive) and lesson summaries to support Student E (sub-optimal attendance) to engage in learning. (APST 1.5).

(1 lesson) Students synthesise knowledge of accounting principles and processes commencing work on Item 1 of IA1.	- Teacher guides students to completing a fully classified Statement of Cash flows in MYOB using steps in Module 1 work paper - Teacher guides students to complete the second example in pairs Formative Assessment 1 - Teacher provides students with novel data to complete both a bank reconciliation and statement of cash flows independently in MYOB completing a choice of one or both provided examples. Teacher recaps LE1. The teacher reviews the formative activity against the rubric for all students prior to the next lesson The teacher allocates one lesson for students to commence on Item 1 of IA1 which is similar in content to FA1. The teacher has provided Formative Assessment 1 feedback on student completion of bank reconciliation and statement of cash flows to support their work. The teacher meets with students as required to support learning gaps identified in formative assessment through YouTube videos, group formation to conduct a review session or other materials as appropriate to the students. The teacher provides extension activities to student D and others. The teacher meets with Student D to discuss the individual project. The teacher sends lesson summaries to Student E over email if required. Teacher sets regular homework tasks in Jac plus	elevating student self-efficacy. Paired and group work promotes personal and social skills as well as collaboration and teamwork. It also elevates critical thinking because it helps students identify different ways others problem solve.	Students are given additional homework activity to support synthesis of content https://financeviewpoint.com/analysing-cash-flow-statement/ The teacher continues to provide students A, B and C with targeted extra-curricular activities which are designed to support their understanding of relevant skills related to the sequence of study. Classwide strategies are included to target numeracy and literacy specific to the teaching of Accounting including glossaries, and pattern recognition, while student specific strategies support students whose Literacy and Numeracy were lower than expected to achieve success in the learning sequences and in the assessment. These strategies are outlined in the specific student strategies outline. Examples include extra curricular videos, such as the Khan videos to support Student A in Grammar, videos to support Student B to understand ratios and other numeracy concepts and targeted strategies to develop a functional glossary to support Student B in vocabulary (APST2.5).	you do activities. In the final lesson students are predominantly working independently on their assignment (you do).	- Student D and others - Lesson summary for Student E as required - Assignment
Learning Experience 2	Length: (2.5 weeks) + 2 lessons IA1	Topic and alignment to objectives:			
ACTIVITY (S): What will the students learn?	TEACHING STRATEGIES aligned to activities: What will the teachers do?	Underpinning pedagogical strategies aligned to activities			
		21st Century Skills	Numeracy / Literacy	Pedagogical Framework alignment	Resources
(3 lessons) 1 lesson Introduction to learning experience 2 2 lessons Students will synthesise knowledge of accounting principles and processes through using excel skills including input and output areas and use of functions to prepare a cash budget which includes statement estimated receipts for A/R, statement of GST payable and receivable. Students extend their cash budget using what if	The teacher presents the driving question for LE2 "How can we use past (=data to predict the future?" and guides general class discussion Teacher refers to the overall unit learning map, recaps on Module 1 and introduces students to the broad concepts of Module 2 in the "Introduction Module 2" section of the workbook showing examples of projections. The teacher guides students to complete the first two pages of the workbook. PowerPoint presentations are used by the teacher to guide learning The teacher will guide students through Module 2 workbook. PowerPoint presentations are used by the teacher to guide learning. The teacher will then demonstrate best practice spreadsheet skills, showcasing several exemplar cash budgets demonstrating input and report areas, and what if functions. The teacher will guide students in the preparation of a projected cash budget including estimated receivables as well as GST	The driving question asks students to consider how the past can be used to predict the future. This begins to develop creative responses and promotes critical thinking. The teacher uses the problem-solving model to explore scenario analysis Digital literacy is directly developed with lesson segments devoted to spreadsheet skills including organising data and reporting (input and output) sections as well as functions used in what if analysis	Unit learning map visually supports literacy so students can conceptualise terms and processes in the context of the bigger picture. Fill the gaps activity in workbook supports development of vocabulary. New terms will be added to the student glossary What if functions may support students to make links between numerical and literary terms. The sequencing students develop through what if functions help students link concepts which supports numeracy Students add new terms to the unit glossary supporting literacy The teacher continues to provide students A, B and C with targeted extra-curricular activities which are designed to support their understanding of relevant skills related to the sequence of study.	I do phase – this learning experience is dominated by the teacher building student knowledge and process skills through predominantly demonstration led lessons. Student activities are scaffolded We do and You do independent practice closes out this activity sequence as students begin to grasp the overarching concepts and processes.	- Module 2 workbooks - Glossary - Laptop and projector - Whiteboard - Extension activities for Student D and others - Lesson summary for Student E as required

analysis to explore different scenarios.	owed and owing. The teacher will demonstrate using the problem-solving model to consider potential future scenarios. The teacher then guides students to work together on the second problem before directing students to begin independent practice using 3 novel data sets. Students choose two out of the three questions to complete The teacher cannot send digital copies of exemplar budgets due to the requirements stated in the assessment, however print screens of key elements are included in the workbook to support student understanding of the functions and their use. The teacher provides extension activities to student D and others. The teacher meets with Student D to discuss the individual project. The teacher sends lesson summaries to Student E over email if required. Teacher sets regular homework tasks in Jac plus	Critical analysis is supported as students begin to develop an understanding of cause and effect and projecting and sequencing of if this then that relationships.	New terms will be added to the student glossary The teacher continues to provide students A, B and C with targeted extra-curricular activities which are designed to support their understanding of relevant skills related to the sequence of study.	I do phase – this learning experience is dominated by the teacher building student knowledge and process skills through predominantly demonstration led lessons. Regulated we do and you do activities are also introduced	- Module 2 workbooks - Glossary - Laptop and projector - Whiteboard - Extension activities for Student D and others - Lesson summary for Student E as required
(2 lessons) Students will synthesise knowledge of accounting principles and processes to problem solve cash management problems in alignment to business goals	The teacher will guide students to complete the 2nd section of Module 2 workbook in which students are provided with tapered scaffolding to support problem solving using the Problem-solving model in the syllabus. PowerPoint presentations are used by the teacher to guide learning. Cashflow problems are based on unstructured and unfamiliar data. For each level of difficulty, the teacher will guide the class for the first problem using the problem-solving model. The teacher will then guide students to work in groups on the second problem and move students to independent practice for the third problem of each set. The teacher provides three additional practice questions as homework. Any students would like feedback on these problems can submit them to the teacher The teacher provides extension activities to student D and others. The teacher meets with Student D to discuss the individual project. The teacher sends lesson summaries to Student E over email if required. Teacher sets regular homework tasks in Jac plus	The teacher and later the students will use the problem-solving model to analyse the problems provided. This supports critical thinking. Group work encourages the development of social skills as well as collaboration and teamwork. It also elevates critical thinking because it helps students identify different ways others solve problems, which improves student flexibility in problem solving.	During the second sequence, the focus begins to shift to we do and you do activities such as group work applying the problem solving model utilising skills, knowledge and foundational concepts laid down in the first learning sequence (APST2.1)	I do phase – this learning experience is dominated by the teacher building student knowledge and process skills through predominantly demonstration led lessons. We do and you do tasks are also introduced You do – for the duration of time students are working on their assignment	- Module 2 workbooks - Glossary - Laptop and projector - Whiteboard - Extension activities for Student D and others - Lesson summary for Student E as required - Assignment
(4 lessons) (2 lessons) Students analyse and interpret similarities and differences between a cash budget and Statement of Cash Flows (2 lessons) Students synthesise knowledge of accounting principles and processes commencing work on Item 2 of IA1. Students begin work on the analysis section of IA1.	PowerPoint presentations are used by the teacher to guide learning. The teacher teaches skills in analysing and interpreting using you tube videos to support understanding of what it means to analyse https://youtu.be/VLisOgVaA3Y?si=san3HFhairsP6Jbi The teacher guides students to complete the final section of the Module 2 workbook in which students identify similarities and difference between projected and actual cash performance. The teacher introduces students to horizontal and ratio analysis to explore business cash and liquidity vulnerabilities and guides students to complete the workbook activities. The teacher circles the room to check for understanding and ensure workbook activities are completed. The teacher guides students to complete Formative assessment 2 prepare a forecast in excel and compare it to actual data of an unseen and unfamiliar case study using the problem-solving model	The similarities and differences activity calls on students to make connections using creative thinking. The YouTube video supports students to Class discussions promote communication	New terms will be added to the student glossary. This is supported by the YouTube video which clarifies what is meant by analyse. The teacher continues to provide students A, B and C with targeted extra-curricular activities which are designed to support their understanding of relevant skills related to the sequence of study. Problem-solving and ratio analysis requires students to make connections between financial data – promoting an understanding of cause-and-effect relationships. The similarities and differences activity promotes numeracy through the identification patterns. Formative assessment checks for understanding of fundamental numerical concepts and literacy terms.	I do phase – this learning experience is dominated by the teacher building student knowledge and process skills through predominantly demonstration led lessons. We do and you do tasks are also introduced You do – for the duration of time students are working on their assignment	- Module 2 workbooks - Glossary - Laptop and projector - Whiteboard - Extension activities for Student D and others - Lesson summary for Student E as required - Assignment

	The teacher provides extension activities to student D and others. The teacher meets with Student D to discuss the individual project. The teacher sends lesson summaries to Student E over email if required. The teacher will complete rubric feedback on FA2 for all students prior to the next set of learning Teacher sets regular homework tasks in Jac plus The teacher allocates two lessons for students to work on IA1. The teacher meets with particular students as required to support learning gaps identified in formative assessment through YouTube videos, group formation to conduct a review session or other materials as appropriate to the students. The teacher provides students with feedback on formative assessment 2 and meets with particular students as required to support learning gaps identified in formative assessment through YouTube videos, group formation to conduct a review session or other materials as appropriate to the students..					
Learning Experience 3	Length: (2.5 weeks) + 6 lessons IA1	Topic and alignment to objectives:				
ACTIVITY (S): What will the students learn?	TEACHING STRATEGIES aligned to activities: What will the teachers do?	Underpinning pedagogical strategies aligned to activities			Pedagogical Framework alignment	Resources
		21st Century Skills	Numeracy / Literacy			
(3 lessons) (1 lesson) Introduction to learning experience number 3 (2 lessons) Students evaluate a sole trader GST business. They make decisions and judgements. They communicate recommendations related to past cash flow and future projections.	The teacher presents the driving question for LE3 and guides general class discussion Teacher recaps on Module 1 and 2 and introduces students to the broad concepts of Module 3 in the "Introduction Module 3" section showing examples of projections. PowerPoint is used by the teacher to guide learning. The teacher guides students to complete the first two pages of the workbook. The teacher introduces students to the difference between evaluating and analysing https://youtu.be/PpzRaEJGS0o?s=83wNx_PXUO9ViSd4https://youtu.be/BAT7qXr8PEg?si=AxFv4qFYD33iq3p The teacher guides students to the first section of the Module 3 workbook in which students are initially scaffolded through the process of contrasting options and making decisions using the problem-solving model. PowerPoint presentations are used by the teacher to guide learning. The problems will include determining if internal controls for cash management are effective, projecting alternative projects or changes in practices and assessing their impact on cash resources. The teacher will then introduce students to the second section of the workbook which contains reduced scaffolded problems. The teacher will guide students to work together in pairs on the second set of problems with the teacher circling the room to support. The final three questions, the teacher will guide students to work through independently, but the class will regroup to discuss and students	Learning to evaluate using the problem-solving model leverages creative and critical thinking Group work encourages the development of social skills as well as collaboration and teamwork. It also elevates critical thinking because it helps students identify different ways others problem solve.	New terms will be added to the student glossary The process of evaluating financial data places financial figures in the context of decision-making supporting development of numeracy. The teacher continues to provide students A, B and C with targeted extra-curricular activities which are designed to support their understanding of relevant skills related to the sequence of study.	I do phase –the introduction is predominantly teacher demonstration led lesson with some you do activities We do / You do phase – this learning experience is dominated by the students working collectively to apply conceptual knowledge to complex problems. Lessons are dominated by student work with minimal guidance from the teacher at the outset with you do activities incorporated	- Module 3 workbooks - Glossary - Projector - Whiteboard - Extension activities for Student D and others - Lesson summary for Student E as required	

	will be asked to add notes to their answers if they were missing any key points. The teacher provides extension activities to student D and others. The teacher meets with Student D to discuss the individual project – discuss presenting business plan to class in the following week. The teacher sends lesson summaries to Student E over email if required. Teacher sets regular homework tasks in Jac plus					
(9 lessons) (3 lessons) Students create a business report to communicate findings in relation to cash management. Students must analyse, interpret, evaluate and make decisions and recommendations. (6 lessons) Students work on assessment	The teacher guides students to complete the second section of Module 3 workbook. This module guides students through decreased scaffolding to independent practice in creating business reports communicating cash management recommendations related to a variety of scenarios. PowerPoint presentations are used by the teacher to guide learning. The teacher will commence the video from 0.10 and cease at 1.12. https://www.youtube.com/watch?v=6euPnJQC4Xo During the video the teacher will make notes on the board of the steps outlined in the video and instruct students to copy these down. The teacher then demonstrates the first problem in the workbook using the problem-solving model and the principles of creating reports and communicating findings and steps as outlined in the video. Students are then guided to work in groups on the second problem, with clear roles defined for group members including a spokesperson. The class resumes and the spokesperson then presents the findings to the class. The teacher directs students to add to their notes as they observe the presentations and circles the room to promote this. The teacher then guides students to independent practice, completing the final 3 complex questions, allocating 20minutes for independent practice then 10 minutes of paired discussion for each question before a 10-minute class chat in which teachers direct students to make notes to fill in any gaps. The teacher provides extension activities to student D and others. The teacher reviews the final draft of the individual project to create a business plan with Student D and student D presents to the class in the final lesson before students commence working on the assignment. The teacher sends lesson summaries to Student E over email if required. Teacher sets regular homework tasks in Jac plus The teacher allocates 6 lessons for students to work on IA1. The teacher circles the room to support in understanding but is unable to scaffold the assignment work. Instead, teachers refer students to work they did in the workbooks which was similar in nature that will support their completion of the assignment. Students can also be directed to the QCAA website where sample responses can be leveraged	Group work encourages the development of social skills as well as collaboration and teamwork. It also elevates critical thinking because it helps students identify different ways others problem solve. Students use the problem solving model and key points for effective communication The problem-solving model encourages creative and critical thinking	Students develop skills in written communication supporting literacy. Language used must be formal but understandable requiring students to consider their audience to ensure the report is meaningful and useful. The video supports students to understand what should be included in the report which supports both literacy and numeracy skills required in this learning activity. The teacher continues to provide students A, B and C with targeted extra-curricular activities which are designed to support their understanding of relevant skills related to the sequence of study.	We do phase – this learning experience is dominated by the students working collectively to apply conceptual knowledge to complex problems. Lessons are dominated by student work with minimal guidance from the teacher at the outset. You do – students are working on their assignment during this time	In the final learning sequence, the focus is on moving students along the learning continuum to you do activities applying the knowledge learned in practice questions to the completion of the assessment task using the problem solving model. During this time, the teacher refers students to similar tasks for them to leverage to complete the assessment task (APST2.1).	- Module 3 workbooks - Glossary - Laptop – YouTube and PowerPoint - Projector - Whiteboard - Extension activities for Student D and others - Lesson summary for Student E as required - Assignment

In the final learning sequence, the focus is on moving students along the learning continuum to you do activities applying the knowledge learned in practice questions to the completion of the assessment task using the problem solving model. During this time, the teacher refers students to similar tasks for them to leverage to complete the assessment task (APST2.1).

Feedback on this assessment was that this unit plan was too detailed impacting on its effectiveness. I have learned to make unit plans more concise, more clearly aligned to unit objectives and to more clearly articulate alignment to assessment tasks. Clarifying the unit objectives in this way supports teachers to organise and sequence the content more effectively and to structure lesson plans with greater alignment to objectives, improving learning outcomes for students. (APSTS 2.2, 2.3)