

IMMACULATE CONCEPTION HIGH SCHOOL

GRADE & SUBJECT: 10 Principles of Accounts **TEACHERS:** Mrs. Ewen-Cole, Ms. Sinclair, Ms. Lambert & Mr. Pitterson

PERIOD: September – December 2023 **DEPARTMENT:** BUSINESS

WEEKS	TOPICS	LEARNING OUTCOMES	ASSESSMENT **
Sept 4-8	Welcome and Introductions	Both teachers and students will discuss the nature of the subject, syllabus, assessments, classroom expectations	
September 11 -15	Accounting as a Profession	<ol style="list-style-type: none"> 1. explain the concept and purposes of accounting 2. identify the users of accounting information 	Class discussion, activities, and assignment
September 18-22	Accounting as a System	<ol style="list-style-type: none"> 1. discuss ethical principles and issues in the field of Accounting. 2. outline the concepts and conventions that guide the accounting process 	Class discussion, activities, and assignment
September 25- 29	Accounting as a System	<ol style="list-style-type: none"> 1. describe the accounting cycle 2. describe traditional and emerging careers in the field of Accounting 	Class discussion and activities 10 Group presentation on Accounting Cycle

October 2-6	Accounting as a system	<ol style="list-style-type: none"> 1. identify the main financial statements prepared by various business organisations 2. assess the role and impact of technology in the accounting process 	Class discussion, activities and assignment
October 9- 11	Accounting as a system	<ol style="list-style-type: none"> 1. appraise the features of various types of business organisations 2. explain the concept of a balance sheet and the balance sheet equation 3. identify components of a balance sheet 4. give examples of the different types of assets and liabilities. 	In class activity – using the accounting equation, find the missing figures of assets liabilities and capital.
Oct 12-16		Mid-Term Break	
October 17- 20	Accounting as a system Books of Original Entry	<ol style="list-style-type: none"> 1. determine which items in a balance sheet will change as a result of various transactions 2. explain the uses of books of original entry 3. identify source documents related to the books of original entry 	<p>Graded activity on the types of business organisations</p> <p>Class discussion, activities and assignment</p>
October 23 - 27	Sixth Week Test	Sixth Week Test	Test

Oct 30 Nov 3	Books of Original Entry	<ol style="list-style-type: none"> 1. distinguish between cash and credit transactions 2. construct books of original entry with their corresponding ledger accounts 	Class discussion, activities and assignment
Nov 6- 10	Books of Original Entry	<ol style="list-style-type: none"> 1. construct books of original entry with their corresponding ledger accounts 	Graded activity on Journals & Ledgers
November 13- 17	Books of Original Entry	<ol style="list-style-type: none"> 1. construct books of original entry with their corresponding ledger accounts 	Class activities on books of original entry and ledger accounts
November 20-24	Books of Original Entry	<ol style="list-style-type: none"> 1. prepare and balance the petty cash book 	<p>Class activities</p> <p>Take home assignments</p>
Nov 27 - Dec 1	Books of Original Entry	<ol style="list-style-type: none"> 1. prepare and balance the petty cash book 	<p>Class activities</p> <p>Take home assignments on ledgers</p>
Dec 4 - 8	Sixth Weeks	Sixth Week Test	
December 11- 19	Ledgers and Balancing off	<ol style="list-style-type: none"> 1. describe the different classes of accounts 2. Explain the double entry rule for assets, liabilities and capital 3. Draw, balance and close simple accounts format 	Take home assignment and class activities on Double entry

		4. explain the significance of each debit and credit in each class of account	