

.IMMACULATE CONCEPTION HIGH SCHOOL

GRADE & SUBJECT: 12 Accounting Unit 1

TEACHER: Miss S. Sinclair

PERIOD: September – December 2023

DEPARTMENT: BUSINESS

WEEKS	TOPICS	LEARNING OUTCOMES	ASSESSMENT **
		Students should be able to:	
Sept 4-8	(1) The nature and scope of accounting (2) Accounting methods	1. Introduction of students and teacher 2. Internal assessment and term plans will be discussed in detailed 3. Describe the nature and scope of Financial Accounting	Class discussions
September 11 -15	(1) Accounting standards (2) Conceptual framework of accounting	1. describe the accounting methods 2. justify the use of accounting standards 3. discuss the conceptual framework of accounting	Class discussion and activities
September 18-22	(1) Accounting and Administrative control systems (2) Forms of business organisation (3) Technology and financial accounting	1. justify the use of control systems in organizations 2. assess the impact of technology on financial accounting 3. distinguish among private, public and statutory corporations	<p>Group presentation on Internal Control System</p> <p>Class discussion, activities and assignment</p>

September 25- 29	(1) Conceptual framework of accounting (2) Recording Financial Information	1. prepare journal entries to record changes in assets, liabilities, capital, revenues, expenses, reserves, income using GAAP	Class discussion, activities and assignment
October 2-6	(1) Recording Financial Information	1. prepare journal entries to record changes in assets, liabilities, capital, revenues, expenses, reserves, income using GAAP	Class discussion, activities and assignment Graded homework in pairs
October 9- 11	(1) Recording Financial Information	1. prepare journal entries to record changes in assets, liabilities, capital, revenues, expenses, reserves, income using GAAP	Class discussion, activities and assignment
Oct 12-16	Mid term Break		
October 17- 20	(1) Recording Financial Information	1. prepare journal entries to record changes in assets, liabilities, capital, revenues, expenses, reserves, income using GAAP	

			Class discussion, activities and assignment
October 23 - 27	Six weeks test		Six weeks test
Oct 30 Nov 3	1. Accounting and Administrative control systems	<ol style="list-style-type: none"> 1. justify the use of control systems in organizations 2. Discuss the role of the auditor 3. Discuss ethics and moral integrity as it relates to accounting and administrative control 	Class discussion, activities and assignment
Nov 6- 10	<ol style="list-style-type: none"> (1) Technology and financial accounting (2) Forms of Business Organisation 	<ol style="list-style-type: none"> 1. Assess the impact of technology in accounting 2. Examine the various forms of business organisations 3. Distinguish among private, public and statutory organizations 	Class discussion, activities and assignment
November 13- 17	(1) Statement of comprehensive income	1. Apply section 6 of IAS 1 to prepare the statement of Comprehensive Income	Class discussion, activities and assignment
November 20-24	1. Statement of comprehensive income	1. Apply section 6 of IAS 1 to prepare the statement of Comprehensive Income	Class discussion, activities and

	2. Statement of changes in equity	2. Apply section 6 of IAS 1 to prepare the statement of changes in equity	assignment Graded assignment
Nov 27 - Dec 1	(1) Statement of financial position	1. Apply section 4 and 22 of IAS 1, section 13 of IAS 2, section 17 of IAS 16 to prepare the Statement of Financial Position	Class discussion, activities and assignment
Dec 4 - 8	Six Weeks Test	Six Weeks Test	Six Weeks Test
December 11- 19	1. Financial Statements	1. Prepare financial statements according to IAS	Class discussion, activities and assignment