

IMMACULATE CONCEPTION HIGH SCHOOL

GRADE & SUBJECT: 12 Accounting Unit 1

TEACHER: Ms. Samuels

PERIOD: September – December 2024

DEPARTMENT: BUSINESS

WEEKS	TOPICS	LEARNING OUTCOMES	ASSESSMENT **
		Students should be able to:	
Sept 2-6	(1) The nature and scope of accounting (2) Accounting methods	<ol style="list-style-type: none"> 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 4. state the accounting methods 	Class discussions
Sept 9-13	(1) Accounting standards (2) Conceptual framework of accounting	<ol style="list-style-type: none"> 1. justify the use of accounting standards 2. discuss the conceptual framework of accounting 	Class discussion and activities
Sept 16-20	(1) Conceptual framework of accounting (2) Recording Financial Information	<ol style="list-style-type: none"> 1. prepare journal entries to record changes in assets, liabilities, capital, revenues, expenses, reserves, income using GAAP 	Class discussion, activities and assignment Pop quiz on Accounting Intro
Sept 23-27	(1) Recording Financial Information	<ol style="list-style-type: none"> 1. prepare journal entries to record changes in assets, liabilities, capital, revenues, expenses, reserves, income using GAAP 	Class discussion, activities and assignment
Sept 30- Oct 4	(1) Recording Financial Information	<ol style="list-style-type: none"> 1. prepare journal entries to record changes in assets, liabilities, capital, revenues, expenses, reserves, income using GAAP 	Graded homework in pairs Class discussion, activities and assignment

Oct 7-11	(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 14-18	SIX WEEKS TEST	Six Weeks Test	Six Weeks Test
Oct 21-25	(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 28-Nov 1	1. Accounting and Administrative control systems	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 4-8	(1) Technology and financial accounting (2) Forms of Business Organisation	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
Nov 11-15	(1) Statement of comprehensive income	1. Apply section 6 of IAS 1 to prepare the statement of Comprehensive Income	Class discussion, activities and assignment

Nov 18-22	<ol style="list-style-type: none"> 1. Statement of comprehensive income 2. Statement of changes in equity 	<ol style="list-style-type: none"> 1. Apply section 6 of IAS 1 to prepare the statement of Comprehensive Income 2. Apply section 6 of IAS 1 to prepare the statement of changes in equity 	<p>Class discussion, activities and assignment</p> <p>Graded assignment on Statement of comprehensive income</p>
Nov 25-29	(1)Statement of financial position	<ol style="list-style-type: none"> 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 2-6	Six Weeks Test	Six Weeks Test	Six Weeks Test
Dec 9-13	<ol style="list-style-type: none"> 1. Statement of financial position 	<ol style="list-style-type: none"> 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 16-20	<ol style="list-style-type: none"> 1. Prepare financial statements according to IAS 	<ol style="list-style-type: none"> 1. Prepare the statement of Comprehensive Income and Statement of financial position 	Class discussion, activities and assignment