



# Dubai International Private School

DIS, in partnership with parents and community, strives to prepare every student to be digitally literate, a lifelong learner, and a productive citizen.

## Business Studies Department

Semester: 1

2024 – 2025

<b>Grade Level</b>		<b>Subject: Accounting</b>		
<b>Teacher(s) Name</b>				
<b>Textbook</b>		College Accounting		
Week #	Dates		Lesson Title / Pages	CCSS / NGSS Code
1	26 Aug	30 Aug	<p><b><u>Unit 1- The Language of Business</u></b></p> <p>Chapter 1 – The Language of Business            Section 1: What is accounting?</p> <ul style="list-style-type: none"> <li>• The Need for Financial Information</li> <li>• Accounting Defined</li> <li>• Accounting Careers</li> <li>• Users of Financial Information</li> </ul> <p>Section 2: Business and Accounting</p> <ul style="list-style-type: none"> <li>• Types of Business Entities</li> <li>• Generally Accepted Accounting Principles</li> </ul>	
2	2 Sept	6 Sept	<p><b><u>Unit 2 – Business Transactions</u></b></p> <p>Chapter 2 – Analyzing Business Transactions            Section 1: Property and Financial Interest</p> <ul style="list-style-type: none"> <li>• Beginning with Analysis</li> </ul>	
3	9 Sept	13 Sept	<p><b><u>Unit 2 – Business Transactions</u></b></p> <p>Chapter 2 – Analyzing Business Transactions            Section 1: Property and Financial Interest</p> <ul style="list-style-type: none"> <li>• Assets, Liabilities, and Owner’s Equity</li> </ul> <p>Section 2: The Accounting Equation and Financial Statements.</p> <ul style="list-style-type: none"> <li>• The fundamental Accounting Equation</li> </ul>	
4	16 Sept	20 Sept	<p><b><u>Unit 2 – Business Transactions</u></b></p> <p>Chapter 2 – Analyzing Business Transactions            Section 2: The Accounting Equation and Financial Statements.</p> <ul style="list-style-type: none"> <li>• The fundamental Accounting Equation</li> <li>• The Income Statement</li> <li>• The Statement of Owner’s Equity and the Balance Sheet</li> <li>• The importance of Financial Statements</li> </ul>	
5	23 Sept	27 Sept	<p><b><u>Unit 2 – Business Transactions</u></b></p>	

			<p>Chapter 3 – Analyzing Business Transactions Using T Accounts Section 1: Transactions that affect assets, liabilities, and owner’s equity.</p> <ul style="list-style-type: none"> <li>• Asset, liability, and owner’s equity</li> <li>• Account Balances</li> </ul>	
6	30 Sept	4 Oct	<p><b><u>Unit 2 – Business Transactions</u></b></p> <p>Chapter 3 – Analyzing Business Transactions Using T Accounts Section 2: Transactions that affect revenue, expenses, and withdrawals.</p> <ul style="list-style-type: none"> <li>• Revenue and expense accounts</li> <li>• The drawing account</li> <li>• The rules of debit and credit</li> </ul>	
7	7 Oct	11 Oct	<p><b><u>Unit 2 – Business Transactions</u></b></p> <p>Chapter 3 – Analyzing Business Transactions Using T Accounts Section 2: Transactions that affect revenue, expenses, and withdrawals.</p> <ul style="list-style-type: none"> <li>• Revenue and expense accounts</li> <li>• The drawing account</li> <li>• The rules of debit and credit</li> <li>• The trial balance</li> <li>• Financial statements</li> <li>• Chart of accounts</li> <li>• Permanent and temporary accounts</li> </ul>	
8	14 Oct	18 Oct	<p><b><u>Unit 3 – The Accounting Cycle</u></b></p> <p>Chapter 4 – The General Journal and the General Ledger Section 1: The General Journal</p> <ul style="list-style-type: none"> <li>• Journals</li> </ul> <p>The General Journal</p>	
9	21 Oct	25 Oct	<p><b><u>Unit 3 – The Accounting Cycle</u></b></p> <p>Chapter 4 – The General Journal and the General Ledger Section 1: The General Journal</p> <ul style="list-style-type: none"> <li>• Journals</li> <li>• The General Journal</li> </ul>	
10	28 Oct	1 Nov	<p><b><u>Unit 3 – The Accounting Cycle</u></b></p> <p>Chapter 4 – The General Journal and the General Ledger Section 2: The General Ledger</p> <ul style="list-style-type: none"> <li>• Ledgers</li> <li>• The General Ledger</li> </ul>	
11	4 Nov	8 Nov	<p><b><u>Unit 3 – The Accounting Cycle</u></b></p> <p>Chapter 4 – The General Journal and the General Ledger Section 2: The General Ledger</p> <ul style="list-style-type: none"> <li>• Ledgers</li> <li>• The General Ledger</li> </ul>	

12	11 Nov	15 Nov	<p><b><u>Unit 3 – The Accounting Cycle</u></b></p> <p>Chapter 5 – Adjustments and the Worksheet  Section 1: The worksheet</p> <ul style="list-style-type: none"> <li>• The trial balance section</li> <li>• The adjustments section</li> </ul> <p>Section 2: Financial Statements</p> <ul style="list-style-type: none"> <li>• The adjusted trial balance section</li> <li>• The income statement and balance sheet sections</li> </ul>	
13	18 Nov	22 Nov	<p><b><u>Unit 3 – The Accounting Cycle</u></b></p> <p>Chapter 5 – Adjustments and the Worksheet  Section 2: Financial Statements</p> <ul style="list-style-type: none"> <li>• Preparing Financial Statements</li> <li>• Summary of Financial Statements</li> <li>• Journalizing and Posting Adjusting Entries</li> </ul>	
14	25 Nov	29 Nov	<p><b><u>Unit 3 – The Accounting Cycle</u></b></p> <p>Chapter 5 – Adjustments and the Worksheet  Section 2: Financial Statements</p> <ul style="list-style-type: none"> <li>• Preparing Financial Statements</li> <li>• Summary of Financial Statements</li> <li>• Journalizing and Posting Adjusting Entries</li> </ul>	
15	2 Dec	6 Dec	<p><b><u>Unit 3 – The Accounting Cycle</u></b></p> <p>Chapter 6 – Closing Entries and the Post-closing Trial Balance  Section 1: Closing Entries</p> <ul style="list-style-type: none"> <li>• The closing process</li> </ul>	
16	9 Dec	13 Dec	<p><b><u>Unit 3 – The Accounting Cycle</u></b></p> <p>Chapter 6 – Closing Entries and the Post-closing Trial Balance  Section 1: Closing Entries</p> <ul style="list-style-type: none"> <li>• The closing process</li> </ul>	
17	6 Jan	10 Jan	<p><b><u>Unit 3 – The Accounting Cycle</u></b></p> <p>Chapter 6 – Closing Entries and the Post-closing Trial Balance  Section 2: Using accounting information</p> <ul style="list-style-type: none"> <li>• Preparing the post-closing trial balance</li> <li>• Interpreting the financial statements</li> <li>• The accounting cycle</li> </ul>	
18	13 Jan	17 Jan	<b>Final Exams</b>	
19	20 Jan	24 Jan	<b>Final Exams</b>	