# Dubai International Private School (Al-Quoz)

**DIPS, in partnership with parents and community, strives to ensure all students are digitally literate, lifelong learners, productive citizens and nurture their well-being in an inclusive learning environment.**

**"Empowering Minds, Inspiring Hearts, Shaping the Future"**

**"تمكين العقول، إلهام القلوب، تشكيل المستقبل"**

## Business Studies Department

**Semester: 2**                                                      **2024 – 2025**

| Grade Level | 12 | Subject: Accounting | |
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| **Teacher(s) Name** | Mohd Ashraf Siddiqui | | |
| **Textbook** | College Accounting | | |
| **Week #** | **Dates** | | **Lesson Title / Pages** | **CCSS / NGSS Code** |
| 20 | 27 Jan | 31 Jan | **Unit 3 – The Accounting Cycle**<br>Chapter 5 – Adjustments and the Worksheet<br>Section 1: The worksheet<br>• The trial balance section<br>• The adjustments section<br>Section 2: Financial Statements<br>• The adjusted trial balance section<br>• The income statement and balance sheet sections | |
| 21 | 3 Feb | 7 Feb | **Unit 3 – The Accounting Cycle**<br>Chapter 5 – Adjustments and the Worksheet<br>Section 2: Financial Statements<br>• Preparing Financial Statements<br>• Summary of Financial Statements<br>• Journalizing and Posting Adjusting Entries | |

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| 22 | 10 Feb | 14 Feb | **Unit 3 – The Accounting Cycle**<br>Chapter 5 – Adjustments and the Worksheet<br>Section 2: Financial Statements<br>• Preparing Financial Statements<br>• Summary of Financial Statements<br>• Journalizing and Posting Adjusting Entries | |
| 23 | 17 Feb | 21 Feb | **Unit 3 – The Accounting Cycle**<br>Chapter 6 – Closing Entries and the Post-closing Trial Balance<br>Section 1: Closing Entries<br>• The closing process<br>Section 2: Using accounting information<br>• Preparing the post-closing trial balance | |
| 24 | 24 Feb | 28 Feb | **Unit 3 – The Accounting Cycle**<br>Chapter 6 – Closing Entries and the Post-closing Trial Balance<br>Section 2: Using accounting information<br>• Preparing the post-closing trial balance<br>• Interpreting the financial statements<br>• The accounting cycle | |
| 25 | 3 Mar | 7 Mar | **Unit 4- Accounting for Merchandising Business**<br>Chapter 7 - Accounting for Sales and Accounts Receivable<br>Section 1: Merchandise Sales<br>• Special Journals and Subsidiary Ledgers<br>• The Sales Journal<br>Section 2 : Accounts Receivable<br>• The Accounts Receivable Ledger | |
| 26 | 10 Mar | 14 Mar | **Unit 4- Accounting for Merchandising Business**<br>Chapter 7 - Accounting for Sales and Accounts Receivable<br>Section 2 : Accounts Receivable | |

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| | | | • Sales Returns and Allowances<br>• Posting a Sales Return or Allowance<br>• Schedule of Accounts Receivable | |
| 27 | 17 Mar | 21 Mar | **Unit 4- Accounting for Merchandising Business**<br>Chapter 7 - Accounting for Sales and Accounts Receivable<br>Section 3 : Special Topics in Merchandising<br>• Credit Sales for a Wholesale Business<br>• Credit Policies<br>• Sales Taxes<br>Chapter 8 - Accounting for Purchases and Accounts Payable<br>Section 1 : Merchandise Purchases<br>• Accounting for Purchases | |
| 28 | 7 Apr | 11 Apr | **Unit 4- Accounting for Merchandising Business**<br>Chapter 8 - Accounting for Purchases and Accounts Payable<br>Section 2: Accounts Payable<br>• The Accounts Payable Ledger<br>• Purchases Returns and Allowances<br>• Schedule of Accounts Payable<br>• Determining the Cost of Purchases<br>• Internal Control of Purchases | |
| 29 | 14 Apr | 18 Apr | **Unit 4- Accounting for Merchandising Business**<br>Chapter 8 - Accounting for Purchases and Accounts Payable<br>Section 2: Accounts Payable<br>• Determining the Cost of Purchases<br>• Internal Control of Purchases | |
| 30 | 21 Apr | 25 Apr | **Unit 4- Accounting for Merchandising Business**<br>Chapter 9 - Cash Receipts, Cash Payments, and Banking Procedures<br>Section : 1 Cash Receipts<br>• Cash Transactions | |

| | | | The Cash Receipts Journal<br>Section 2 : Cash Payments<br>• The Cash Payments Journal<br>• The Petty Cash Fund<br>• Internal Control over Cash | |
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| 31 | 28 Apr | 2 May | **Unit 4- Accounting for Merchandising Business**<br>Chapter 9 - Cash Receipts, Cash Payments, and Banking Procedures<br>Section 3 : Banking Procedures<br>• Writing Checks<br>• Endorsing Checks<br>• Preparing the Deposit Slip<br>• Handling Postdated Checks<br>• Reconciling the Bank Statement<br>• Adjusting the Financial Records<br>• Internal Control of Banking Activities<br>• Using Online Banking | |
| 32 | 5 May | 9 May | **Unit 4- Accounting for Merchandising Business**<br>Chapter 9 - Cash Receipts, Cash Payments, and Banking Procedures<br>Section 3 : Banking Procedures<br>• Reconciling the Bank Statement<br>• Adjusting the Financial Records<br>• Internal Control of Banking Activities<br>• Using Online Banking | |
| 33 | 12 May | 16 May | **Final Exams (Grade 12)** | |
| 34 | 19 May | 23 May | **Final Exams (Grade 12)** | |