

JUNE	2	c. □ and profit and loss account: gross profit, operating profit and net profit	understand the concept of Profit and loss account and develop the skill of preparing Profit and loss account										
	3	Balance sheet: need, grouping, marshalling of assets and liabilities.	explain the need for preparing balance sheet. □ understand the technique of grouping and marshalling of assets and liabilities.										
	4	Financial Statements of Sole Proprietorship:	Adjustments in preparation of financial statements : with respect to closing stock, outstanding expenses, prepaid expenses, accrued income, income received in advance,	appreciate that there may be certain items other than those shown in trial balance which may need adjustments while preparing financial statements develop the understanding and skill to do adjustments for items and their presentation in financial statements like depreciation, closing stock, provisions,	Activity: Chart Preparation and group activity, Quiz, Worksheets based on Chapters	Textbook, notebook,smart board, marker, ppt	Problem solving skills Collaboration Teamwork skills	Downloads the financial statement of UAE					Creative slide show in preparing final accounts
	4		Adjustments of abnormal loss goods taken for personal use, goods distributed as free samples and manager's commission	Adjustments of abnormal loss goods taken for personal use, goods distributed as free samples and manager's commission abnormal loss etc.	Activity: Chart Preparation and group activity, Quiz, Worksheets based on Chapters	Textbook, notebook,smart board, marker, ppt	Critical thinking skills Problem solving skills Collaboration Teamwork skills	relationship between the financial transactions of business enterprises in UAE	Worksheets, Chart papers, . Internet, market, duster				
JULY AUGUST	SUMMER VACATION												
Sep	1	Preparation of Bank Reconciliation Statement	Bank reconciliation statement- concept, calculate bank balance at an accounting need and preparation of BRS as per CB	appreciate that at times bank balance as indicated by cash book is different from the bank balance as shown by the pass book / bank statement and to reconcile both the balances.	MS Teams, ppt presentation, assignment sheet, Forms Quiz	Temas,notebook,smart board, marker, ppt	Critical thinking skills	Prepare BRS with amended cash book	chapter is connected to mathematics through the				mind map preparation
	2		preparation of BRS as per PB Corrected cash book balance.	appreciate that at times bank balance as indicated by cash book is different from the bank balance as shown by the pass book / bank statement and to reconcile both the balances, bank reconciliation statement is prepared as per PB	MS Teams, ppt presentation, assignment sheet, Forms Quiz	Temas,notebook,smart board, marker, ppt							prepare a BRS using Excel sheet
	3	Rectification of Errors	Errors: types-errors of omission, commission, principles, and compensating; their effect on Trial Balance.	describe the Errors: types-errors of omission, commission, principles, and compensating; their effect on Trial Balance	Activity: Chart Preparation and group activity, Quiz, Worksheets based on Chapters	Temas,notebook,smart board, marker, ppt	Critical thinking skills Problem solving skills Collaboration	research on various errors done manually and the solution on rectifying that error by the banking dept	chapter is connected to mathematics through the calculations and basic arithmetics	Worksheets, Chart papers, colour papers, Internet, sticky notes, market, duster			game board for rectification of errors
	4		□ Detection and rectification of errors; preparation of suspense account. Depreciation: Other similar terms: 2 Methods of Depreciation: Difference between SLM and WDV; Advantages of SLM and WDV •	Detection and rectification of errors; preparation of suspense account.	Activity: Chart Preparation and group activity, Quiz, Worksheets based on Chapters	Temas,notebook,smart board, marker, ppt	Critical thinking skills						
OCTOBER	1	Depreciation, Provisions and Reserves.	Accounting treatment of depreciation Charging to asset account •	Concept, Features, Causes, factors • Depletion and Amortisation i. Straight Line Method (SLM) ii. Written Down Value Method (WDV) Charging to asset account ii.	Activity: Chart Preparation and group activity, Quiz, Worksheets based on Chapters	Textbook, notebook,smart board, marker, ppt	Critical thinking skills Problem solving skills Collaboration Teamwork skills	research on the depreciation assets in AI Ain Juniors	chapter is connected to mathematics through the calculations and basic arithmetics	Worksheets, Chart papers, colour papers, Internet, sticky notes, market, duster			slide show of Depreciation
	2		Accounting treatment of depreciation i. ii. Creating provision for depreciation/accumulated depreciation account iii. Treatment for disposal of asset provisions and Reserves: - Different Types of Reserves:	Creating provision for depreciation/accumulated depreciation account iii. Treatment for disposal of asset Revenue reserve ii. Capital reserve iii. General reserve iv. Specific reserve v. Secret Reserve • Difference between capital and revenue reserve	Activity: Chart Preparation and group activity, Quiz, Worksheets based on Chapters	Textbook, notebook,smart board, marker, ppt	Critical thinking skills Problem solving skills Collaboration Teamwork skills	Linking with the arabic terms of Depreciation		Worksheets, Chart papers, colour papers, Internet, sticky notes, market, duster			designing a presentation for different methods of depreciation
	3	Accounting for Bills of Exchange	Bills of exchange and promissory note: definition, features, parties, specimen and distinction. □ Important terms	Appreciate the difference between reserve and reserve fund. □ acquire the knowledge of using bills of exchange and promissory notes for financing business transactions; □ understand the meaning and distinctive features of these instruments and develop the skills of their preparation. □ state the meaning of different terms used in bills of exchange and their implication in accounting. □ explain the method of recording of bill transactions. □	Activity: Chart Preparation and group activity, Quiz, Worksheets based on Chapters	Textbook, notebook,smart board, marker, ppt	Critical thinking skills Problem solving skills Collaboration Teamwork skills	relation between bills of exchange and promissory note in Alain banking institutions					Role play on bill of exchange
	4		dishonor of bill, noting of bill , retirement of a bill	Recording transactions on dishonor of bill, noting of bill , retirement and renewal of a bill. Accounting treatment of bill transactions.	Activity: Chart Preparation and group activity, Quiz, Worksheets based on Chapters	Textbook, notebook,smart board, marker, ppt	Critical thinking skills Problem solving skills Collaboration Teamwork skills	chapter is connected to mathematics through the calculations and basic arithmetics		Worksheets, Chart papers, colour papers, Internet, sticky notes, market, duster			Role play on bill of exchange
November	1	Accounts From Complete and Incomplete Records	Features, Reasons and Limitation	state the meaning of incomplete records and their uses and limitations. □	Activity: Chart Preparation and group activity, Quiz, Worksheets based on Chapters	Text book, Google, Youtube, smart board, market, PPT, worksheets	Critical thinking skills	linking with UAE LLP					Worksheets, Chart papers, colour papers, Internet, , market, duster
	2		s. Ascertainment of profit/loss by statement of affairs method.	develop the understanding and skill of computation of profit	Activity: Chart Preparation and group activity, Quiz, Worksheets based on Chapters	Text book, Google, Youtube, smart board, market, PPT, worksheets	Problem solving skills Collaboration Critical thinking skills	linking the business enterprises of UAE that how they are recording the		Worksheets, Chart papers, colour papers, Internet, sticky notes, market, duster			role play on topic
	3	Accounts From Complete and Incomplete Records	preparation of total creditors account	/ loss using the statement of affairs method	Activity: Chart Preparation and group activity, Quiz, Worksheets based on Chapters	Text book, Google, Youtube, smart board, market, PPT, worksheets	Problem solving skills Collaboration Teamwork skills	linking with UAE capital Trading and profit and loss account and balance sheet	chapter is connected to mathematics through the calculations and basic arithmetics	Worksheets, Chart papers, colour papers, Internet, , market, duster			
	3		Preparation of total debtors account	and prepare Trading and profit and loss account and balance sheet	Activity: Chart Preparation and group activity, Quiz, Worksheets based on Chapters	Text book, Google, Youtube, smart board, market, PPT, worksheets	Problem solving skills Collaboration Teamwork skills	linking every business organisations that how computerised accounting was helpful in business life					

1
2
PROJECT WORKS (20 marks)
REVISIONS
REVISIONS
DECEMBER
WINTER
VACATION
JAN
FEB
MARCH

Computers in accounting

Computers in accounting

PROJECT WORKS (20 marks)

REVISIONS

REVISIONS

REVISIONS
REVISION
MAIN EXAM- 2020-21

Introduction to computer and accounting information system (AIS): Introduction to computers (elements, capabilities, limitations of computer system), Introduction to operating software, utility software and application software.

Introduction to accounting information system (AIS) as a part of Management Information System
Automation of accounting process: meaning

Introduction to accounting information system (AIS) as a part of Management Information System.
explain Automation of accounting process: meaning explain the stages in automation: (a) Accounting process in a computerised environment; comparison between manual accounting process and computerised accounting process.

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Chart Preparation and group activity, Quiz, Worksheets based on Chapters

Activity:
Chart Preparation and group activity, Quiz, Worksheets based on Chapters

Textbook, notebook, smart board, marker, ppt

Textbook, notebook, smart board, marker, ppt

Critical thinking skills
Problem solving skills
Collaboration
Teamwork skills

Critical thinking skills
Problem solving skills
Collaboration
Teamwork skills

linking every business organisations that how computerised accounting was helpful in business life

Chapter is connected to computer fundamentals

Worksheets, Chart papers, colour papers, Internet, sticky notes, market, duster collage making

Worksheets, Chart papers, s, Internet, s, market, duster