



Semester: 1

2025 – 2026

Grade Level		12	Subject: Accounting	
Teacher(s) Name		Mr. Mohammed Ashraf Siddiqui		
Textbook		Frank Wood’s Business Accounting		
Week #	Dates		Lesson Title / Pages	CCSS / NGSS Code / MOE
1	Aug.25 th	Aug.29 th	Unit 1: Introducing Financial Accounting And Double Entry System Chapter 1: Introducing Financial Accounting and the Balance sheet	MK 2.2: Implement accounting procedures to track money flow and to determine financial status.
2	Sept. 1 st	Sept. 5 th	Unit 1: Introducing Financial Accounting And Double Entry System Chapter 1: Introducing Financial Accounting and the Balance sheet	MK 2.2: Implement accounting procedures to track money flow and to determine financial status. FN-ACT 4.1: Describe careers in accounting.
3	Sept.8 th	Sept.12 th	Unit 1: Introducing Financial Accounting And Double Entry System Chapter 2: The double entry system for assets, liabilities and capital	FN 9.8: Explain the nature of assets' values. FN-ACT 2.1: Classify, record and summarize financial data. A4.2 Understand the use and importance of budgets, income statements, balance sheets, and financial statements.

4	Sept. 15 th	Sept. 19 th	Unit 1: Introducing Financial Accounting And Double Entry System Chapter 2: The double entry system for assets, liabilities and capital	FN 9.8: Explain the nature of assets' values. A4.2 Understand the use and importance of budgets, income statements, balance sheets, and financial statements.
5	Sept. 22 nd	Sept. 26 th	Unit 1: Introducing Financial Accounting And Double Entry System Chapter 3: The double entry system for income and expenses	A4.2 Understand the use and importance of budgets, income statements, balance sheets, and financial statements.
6	Sept. 29 th	Oct. 3 rd	Unit 1: Introducing Financial Accounting And Double Entry System Chapter 4: The double entry system for purchases and sales of inventory	D8.1 Describe and implement a program to purchase materials, supplies, and capital equipment with allocated resources.
7	Oct. 6 th	Oct. 10 th	Unit 1: Introducing Financial Accounting And Double Entry System Chapter 5: Balancing off ledger accounts Chapter 6: The Trial Balance	FN-ACT 2.1: Classify, record and summarize financial data.
8	Oct. 13 th	Oct. 17 th	Unit 2: The Financial Statements of sole traders Chapter 7: Income statements	FN-ACT 2.12: Perform accounting functions specific to a corporation
9	Oct. 20 th	Oct. 24 th Oct 24 End of Quarter 1	Unit 2: The Financial Statements of sole traders Chapter 8: Balance sheets	FN-ACT 2.12: Perform accounting functions specific to a corporation
10	Oct. 27 th	Oct. 31 st	Unit 2: The Financial Statements of sole traders Chapter 9: Income statements and balance sheets – further considerations	A4.2 Understand the use and importance of budgets, income statements, balance sheets, and financial statements.

			Chapter 10: Accounting concepts and the conceptual framework	FN-ACT 2.12: Perform accounting functions specific to a corporation
11	Nov.3 rd	Nov.7 th	Unit 2: The Financial Statements of sole traders Chapter 10: Accounting concepts and the conceptual framework	FN-ACT 2.12: Perform accounting functions specific to a corporation
12	Nov.10 th	Nov.14 th	Unit 3: Adjustments before preparing financial statements Chapter 11: The valuation of inventory	D8.1 Describe and implement a program to purchase materials, supplies, and capital equipment with allocated resources.
13	Nov.17 th	Nov.21 st	Unit 3: Adjustments before preparing financial statements Chapter 11: The valuation of inventory Chapter 12: Bad debts and allowances for doubtful debts	B2.2 Complete the steps in the accounting cycle in order to prepare financial statements and communicate how accounting procedures affect financial statements.
14	Nov. 24 th	Nov.28 th	Unit 3: Adjustments before preparing financial statements Chapter 12: Bad debts and allowances for doubtful debts Chapter 13: Capital expenditure and revenue expenditure	B2.2 Complete the steps in the accounting cycle in order to prepare financial statements and communicate how accounting procedures affect financial statements.
15	Dec.1 st	Dec.5 th	Unit 3: Adjustments before preparing financial statements Chapter 13: Capital expenditure and revenue expenditure	B2.2 Complete the steps in the accounting cycle in order to prepare financial statements and communicate how accounting procedures affect financial statements.
16	Jan 5 th	Jan 9 th	Unit 3: Adjustments before preparing financial statements Chapter 14: Non-current assets: depreciation and disposals	B2.2 Complete the steps in the accounting cycle in order to prepare financial statements and communicate how

				accounting procedures affect financial statements. FN 9.8: Explain the nature of assets' values.
17	Jan 12 th	Jan 16 th	Unit 3: Adjustments before preparing financial statements Chapter 14: Non-current assets: depreciation and disposals	B2.2 Complete the steps in the accounting cycle in order to prepare financial statements and communicate how accounting procedures affect financial statements. FN 9.8: Explain the nature of assets' values.
18	Jan 19 th	Jan 23 rd	Unit 3: Adjustments before preparing financial statements Chapter 15: Accruals and Prepayments	B2.2 Complete the steps in the accounting cycle in order to prepare financial statements and communicate how accounting procedures affect financial statements.
19	Jan 26 th	Jan 30 th	Semester 1 Exams: Jan 22 nd to Jan 30 th	
Winter Break for Students: Dec 8 to Jan 4				