



"Empowering Minds, Inspiring Hearts, Shaping the Future"

"تمكين العقول، إلهام القلوب، تشكيل المستقبل"

**Business Department**

Semester: 2

2025 – 2026

<b>Grade Level</b>	12		<b>Subject:</b> Accounting	
<b>Teacher(s) Name</b>	Mr. Mohammed Ashraf Siddiqui			
<b>Textbook</b>	Frank Wood's Business Accounting			
Week #	Dates		Lesson Title / Pages	CCSS / NGSS Code / MOE
18	Feb. 2 <sup>nd</sup>	Feb. 6 <sup>th</sup>	Unit 3: Adjustments before preparing financial statements  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.
19	Feb. 9 <sup>th</sup>	Feb. 13 <sup>th</sup> <b>Oct 24 End of Quarter 2</b> <b>Feb 12<sup>th</sup> (2nd Parents Meeting K-12)</b>	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.
20	Feb. 16 <sup>th</sup>	Feb. 20 <sup>th</sup>	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.

21	Feb. 23 <sup>rd</sup>	Feb. 27 <sup>th</sup>	<p>Unit 3: Adjustments before preparing financial statements</p> <p>Chapter 15: Accruals and Prepayments</p> <p>Unit 4: Books of original entry</p> <p>Chapter 16: Books of original entry, source documents and ledger systems</p>	<p>B2.2 Complete the steps in the accounting cycle in order to prepare financial statements and communicate how accounting procedures affect financial statements.</p>
22	Mar. 2 <sup>nd</sup>	Mar. 6 <sup>th</sup>	<p>Unit 4: Books of original entry</p> <p>Chapter 16: Books of original entry, source documents and ledger systems</p> <p>Chapter 17: A system of recording sales and purchases made on credit terms</p>	<p>B2.2 Complete the steps in the accounting cycle in order to prepare financial statements and communicate how accounting procedures affect financial statements.</p> <p>FN-ACT 2.1: Classify, record and summarize financial data.</p>
23	Mar. 9 <sup>th</sup>	Mar. 13 <sup>th</sup>	<p>Unit 4: Books of original entry</p> <p>Chapter 17: A system of recording sales and purchases made on credit terms</p> <p>Chapter 18: The cash book and the petty cash book</p>	<p>B2.2 Complete the steps in the accounting cycle in order to prepare financial statements and communicate how accounting procedures affect financial statements.</p> <p>FN-ACT 2.1: Classify, record and summarize financial data.</p>
24	Mar. 30 <sup>th</sup>	Apr. 3 <sup>rd</sup>	<p>Unit 4: Books of original entry</p> <p>Chapter 18: The cash book and the petty cash book</p> <p>Chapter 19: The journal and the payroll</p>	<p>B2.2 Complete the steps in the accounting cycle in order to prepare financial statements and communicate how accounting procedures affect financial statements.</p> <p>FN-ACT 2.1: Classify, record and summarize financial data.</p>

25	Apr. 6 <sup>th</sup>	Apr. 10 <sup>th</sup>	<p>Unit 4: Books of original entry</p> <p>Chapter 19: The journal and the payroll</p> <p>Chapter 20: Value Added Tax (VAT)</p>	<p>B2.2 Complete the steps in the accounting cycle in order to prepare financial statements and communicate how accounting procedures affect financial statements.</p> <p>FN-ACT 2.1: Classify, record and summarize financial data.</p>
26	Apr. 13 <sup>th</sup>	Apr. 17 <sup>th</sup>	<p>Unit 5: Controls, checks and errors</p> <p>Chapter 21: Bank reconciliations</p>	<p>B2.2 Complete the steps in the accounting cycle in order to prepare financial statements and communicate how accounting procedures affect financial statements.</p>
27	Apr. 20 <sup>th</sup>	Apr. 24 <sup>th</sup>	<p>Unit 5: Controls, checks and errors</p> <p>Chapter 21: Bank reconciliations</p> <p>Unit 8: Accounting for companies</p> <p>Chapter 32: Introduction to accounting for companies</p>	<p>B2.2 Complete the steps in the accounting cycle in order to prepare financial statements and communicate how accounting procedures affect financial statements.</p>
28	Apr. 27 <sup>th</sup>	May 1 <sup>st</sup>	<p>Unit 8: Accounting for companies</p> <p>Chapter33: The published financial statements of companies</p> <p>Chapter34: The statement of cash flows for companies</p>	<p>B2.2 Complete the steps in the accounting cycle in order to prepare financial statements and communicate how accounting procedures affect financial statements.</p> <p>A4.2 Understand the use and importance of budgets, income statements, balance sheets, and financial statements.</p>
29	May 4 <sup>th</sup>	May 8 <sup>th</sup>	<p>Unit 8: Accounting for companies</p>	<p>B2.2 Complete the steps in the accounting cycle in order to prepare financial statements and communicate how</p>

			Chapter34: The statement of cash flows for companies	accounting procedures affect financial statements.  A4.2 Understand the use and importance of budgets, income statements, balance sheets, and financial statements.
30	May 11 <sup>th</sup>	May 15 <sup>th</sup> <b>May 13 - May 21: Final Exams for grade 12 students.</b>		
31	May 18 <sup>th</sup>	May 22 <sup>nd</sup> <b>May 13 - May 21: Final Exams for grade 12 students.</b>		
32	May 25 <sup>th</sup>	May 29 <sup>th</sup>		
33	Jun 1 <sup>st</sup>	Jun 5 <sup>th</sup>		
34	Jun 8 <sup>th</sup>	Jun 12 <sup>th</sup>	Jun 8 - Jun 15: Final Exams for Grades 4-11	
35	Jun 15 <sup>th</sup>	Jun 19 <sup>th</sup>	Jun 8 - Jun 15: Final Exams for Grades 4-11  Jun 17: Make-up Exam for absent students	