## **Principles of Accounts**

## **IMMACULATE CONCEPTION HIGH SCHOOL**

**GRADE & SUBJECT**: 10 Principles of Accounts **TEACHERS**: Miss Sinclair, Ms. Forbes & Mr. Pitterson

**PERIOD:** April 22- June 12, 2020 **DEPARTMENT:** BUSINESS

WEEKS	TOPICS	LEARNING OUTCOMES	ASSESSMENT **
		Students should be able to:	
April 22- 24, 2020	Depreciation	<ol> <li>Define Depreciation</li> <li>Calculate the two main types of Depreciation</li> </ol>	Class activity from textbook
April 27- May 1	Ratios Analysis	<ol> <li>Discuss various types of Ratios</li> <li>Uses ratio to determine the performance/profitability of the business</li> </ol>	Class activity from textbook
May 4-8	Ratios Analysis	<ol> <li>Uses ratio to determine the performance/profitability of the business</li> <li>Make recommendations about a business based on ratio analysis</li> </ol>	Test on Depreciation/ Ratio Analysis

May 11-15	Book of original entry- Cash Book	Discuss Cash Book     Prepare the Cash Book -Three column	Class activity from textbook			
May 18-22	Book of original entry- Cash Book	<ol> <li>Prepare the cash book-three column</li> <li>Balance the cash book</li> <li>Interpret the balances on the cash book</li> </ol>	Graded activity on Cash Book			
May 25-26		LABOUR DAY HOLIDAY				
May 27-29	Bank reconciliation statement	<ol> <li>identify items that may result in differences between cash book balance and bank statement</li> <li>prepare updated cash book</li> </ol>	Test on Cash Book			
June 1-5	Bank reconciliation statement	<ol> <li>prepare updated cash book</li> <li>construct bank reconciliation statement using adjusted cash book balances</li> </ol>	Graded activity on Updated Cash Book and Bank Reconciliation Statement			
June 8-12	Books of Original Entry	1. prepare and balance the petty cash book	Class activity from textbook			