



مدرسة القديسة مريم الكاثوليكية الثانوية - دبي  
ST. MARY'S CATHOLIC HIGH SCHOOL, DUBAI

**YEAR 10B/F (Boys) – Accounting (Week 4) 2021-2022**

<b>Subject</b>	<b>Accounting</b>
<b>Class/ Section</b>	<b>Year 10 C/F</b>
<b>Week- 3</b>	<b>19<sup>th</sup> September to 23<sup>rd</sup> September, 2021</b>
<b>Work send to students by</b>	<b>Google Classroom</b>
<b>Total number of lessons per week</b>	<b>4</b>
<b>Unit/Topic</b>	<b>Unit 3- Other receivables &amp; Other payables(cont...d)</b>
<b>Key Vocabulary</b>	<b>Accrual/ Matching Concept. Accrued/Outstanding/ Arrears. Prepaid expenses/income Opening balance/Closing balance</b>
<b>Lessons 1,2,3 &amp;4 –Live Zoom lesson along with face to face instruction for students present on a particular day .  Work will be assigned in Google classroom which will be matched to the student's ability.</b>	<b><u>Specific Learning Objectives:</u></b> <ul style="list-style-type: none"><li>• Understand accrual/ matching concept.</li><li>• Learn to apply the concept of accrual/matching with the expenses and income.</li><li>• Demonstrate the closing and opening balances of expenses/income.</li><li>• Calculate the actual amount transferable to the income statement.</li><li>• Use the closing balance at the appropriate place in a SOFP.</li></ul> <b><u>Specific Intended Learning Outcomes:</u></b> <p>Students will be able to:</p> <ul style="list-style-type: none"><li>• Prepare the ledger accounts for expenses/income.</li><li>• Calculate the expense/income needed to the income statement.</li><li>• Enter the other receivables/payables in the SOFP.</li></ul>

