LEARNING AS ONE NATION
Expanded Project

FABM1 SP

SHS LEARNING ACTIVITY

Name: _____ **Score/Mark:** _____
Grade and Section: _____ **Date:** _____

Strand: ☐ STEM ☑ ABM ☐ HUMSS ☐ ICT (*TVL Track*)
Subject: *Fundamentals of ABM 1*

Type of Activity: ☐ Concept Notes ☐ Skills: Exercise/Drill ☐ Illustration
☐ Performance Task ☐ Essay/Report ☑ Others: *Semestral Plan*

Activity Title: **Semestral Plan for the 2nd Semester**
Learning Target: To outline the topics to be taken up in Fundamentals of ABM 1 for the second semester
References: *(Author, Title, Pages)*
1) DepEd Most Essential Learning Competencies (retrieved April 4, 2021);
2) Q. J. Abcede and J. C. Juyad, CVIF Learning Activities

Subject Description:

This is an introductory course in accounting, business, and management data analysis that will develop students' appreciation of accounting as a language of business and an understanding of basic accounting concepts and principles that will help them analyze business transactions.

TOPIC	ACTIVITY TITLE
Introduction to Accounting	**LAS 1:** Accounting: Definition
	LAS 2: Accounting: Nature and Scope
	LAS 3: Accounting: Branches and Types
	LAS 4: Accounting: Brief History
Users of Accounting Information	**LAS 5:** Users of Accounting Information: Internal and External
Accounting Concepts and Principles	**LAS 6:** Generally Accepted Accounting Principles
	LAS 7: Basic Accounting Concepts and Principles I
	LAS 8: Basic Accounting Concepts and Principles II
	LAS 9: Basic Accounting Concepts and Principles III
Major Accounts	**LAS 10:** Types of Major Accounts: Assets
	LAS 11: Types of Major Accounts: Liabilities
	LAS 12: Types of Major Accounts: Equity
	LAS 13: Types of Major Accounts: Income
	LAS 14: Types of Major Accounts: Expenses
The Accounting Equation	**LAS 15:** The Basic Accounting Equation
	LAS 16: Business Transactions and the Basic Accounting Equation
	LAS 17: The Expanded Accounting Equation
	LAS 18: Additional Exercises on the Accounting Equation
Business Transactions as Applied to the Accounting Cycle	**LAS 19:** The Account
	LAS 20: Rules of Debit and Credit
	LAS 21: Summary of the Rules of Debit and Credit
	LAS 22: Comprehensive Example: Using T-Accounts I
	LAS 23: Comprehensive Example: Using T-Accounts II
	LAS 24: Account Balances and Normal Balances
	LAS 25: Additional Exercises on the Rules of Debit and Credit

Accounting Cycle of a Service Business	**LAS 26:** Accounting Cycle of a Service Business
	LAS 27: Books of Accounts: Journal and Ledger
	LAS 28: Recording Journal Entries
	LAS 29: Posting Journal Entries
	LAS 30: Preparing the Trial Balance
	LAS 31: Exercises: Preparing the Trial Balance
	LAS 32: Comprehensive Exercises: Journal, Ledger, Trial Balance
	LAS 33: Adjusting Entries
	LAS 34: Adjusting Journal Entries – Accrued Expense
	LAS 35: Adjusting Journal Entries – Accrued Income
	LAS 36: Adjusting Journal Entries – Prepaid Expenses
	LAS 37: Adjusting Journal Entries – Unearned Income
	LAS 38: Adjusting Journal Entries – Depreciation
	LAS 39: The Worksheet
	LAS 40: Preparation of the Worksheet
	LAS 41: Additional Exercises: Adjusting Entries
	LAS 42: Closing the Books
	LAS 43: Closing Entries
	LAS 44: Preparing Closing Entries: Journal Example
	LAS 45: Post-Closing Trial Balance

Instructors:

Ms. Queenie Joy C. Abcede
Mr. Jay Cris B. Juyad