**FUNDAMENTALS OF ACCOUNTING BUSINESS AND MANAGEMENT 2**

**Quarter 1.**

1. Accounting Books – Journal and Ledger

2. Basic Documents and Transactions related to Bank Deposits

3. Bank Reconciliation Statement

**Content Standard:** The learners demonstrate an understanding of debits and credits, journal entries to record basic business transaction and using t-accounts, and posting to general ledgers

**Quarter 2.**

4. Accounting Practice Set

5. Income and Business Taxation

**Content Standard:** The learners shall be able to prepare basic business forms and documents, such as official receipts, vouchers, sales invoice, purchase invoice, delivery receipts, purchase order, and withdrawal and deposits slips; and complete and submit the accounting practice set for a merchandising business

**Textbook/ Source: Curriculum Guide**

**Prepared By: Contents Checked and Verified: Approved By:**

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