



Accounting I (P1)	
Date	Lesson
Monday 10/13/2025	<b>The Adjusting Process</b> <b>Lesson</b> <ul style="list-style-type: none"><li>Cash vs Accrual basis accounting</li><li>Adjusting entries and their purpose</li></ul> <b>Standards</b> <ul style="list-style-type: none"><li><b>1.12</b> Explain the purpose of adjusting entries</li></ul>
Tuesday 10/14/2025	<b>The Adjusting Process</b> <b>Lesson</b> <ul style="list-style-type: none"><li>Deferrals - Deferred Expenses</li><li>Practice w/ prepaid expenses, supplies, depreciation</li></ul> <b>Standards</b> <ul style="list-style-type: none"><li><b>1.13</b> Analyze the trial balance to determine the necessary adjustments (accruals and deferrals) to prepare financial statements</li><li><b>2.A.7</b> Explain the purpose of depreciation</li></ul>
Wednesday 10/15/2025	<b>The Adjusting Process</b> <b>Lesson</b> <ul style="list-style-type: none"><li>Deferrals - Deferred Revenues</li><li>Practice w/ Unearned revenue</li></ul> <b>Standards</b> <ul style="list-style-type: none"><li><b>1.13</b> Analyze the trial balance to determine the necessary adjustments (accruals and deferrals) to prepare financial statements</li></ul>