



The second semester of FSJ is **Financial Accounting**, which will focus on how a business records transactions, maintains financial records, and prepares financial statements. You will participate in hands-on projects to put entrepreneurial ideas into practice and develop computer skills in Microsoft Word, Excel, PowerPoint, and Publisher. Most of all, you will have fun while doing all of this!

*SUGGESTIONS: Stay organized, be productive, and keep deadlines in mind. Refer to these weekly sheets for your assignments and due dates; use the quarterly syllabus to plan further ahead. Tests and major projects should never be a surprise! Use our class website (www.myfinanceclass.com) as a resource at school and as a way to stay connected from home.*

**Monday, April 22** **Day 142**

**Today's Topic: "Comprehensive Problem"**  
 Comprehensive Problem: "Jock's Sporting Goods"

**Tuesday, April 23** **Day 143**

**Today's Topic: "Allowance for Uncollectible AR (ACCT 14-4)" and "Accounting for Uncollectible AR (ACCT 17-1, 17-2)"**  
 Accounts Receivable: Plan/Record Allowance for Uncollectible Accounts

- Allowance Method and Estimates
- Recording Adjustments for Uncollectible Accounts Expense

Uncollectible Accounts Receivable

- Journalizing and Posting Uncollectible Accounts Expense
- Writing Off and Collecting Uncollectible AR

**Wednesday, April 24** **Day 144**

**Today's Topic: "Depreciation Adjustments (ACCT 14-5)"** **EOC Schedule: Testing/4123**  
 Depreciation Adjustments

- Categories of Assets
- Calculating Depreciation Expense and Book Value
- Analyzing and Recording Adjustments for Depreciation Expense

**Thursday, April 25** **Day 145**

Bells 4567 Today\* **EOC Schedule: Testing/4567**

**Friday, April 26** **Day 146**

**Today's Topic: "Plant Assets & Depreciation (ACCT 18-1, 18-2, 18-3, 18-4, 18-5)"**  
 Plant Assets and Depreciation

- Buying Plant Assets and Paying Property Tax
- Calculating and Journalizing Depreciation Expense
- Disposing of Plant Assets
- Declining Balance Method of Depreciation

XC: Current Event (**LAST ONE!**) – due Sunday by midnight.

**IMPORTANT**

- **EOC Testing** continues this Wednesday and Thursday!