

# LESSON PLAN

Subject:	Principles of Accounting	Class Size:	41
Level:	Secondary 3 Normal (Academic)	Class ability:	Mixed-Ability
Topic:	Journals – Part II	Duration:	60 minutes

## Pre-requisite knowledge

Students are expected to be able to

1. Explain the purpose of a journal
2. Record transactions into Specialised Journals
3. Differentiate between trade & cash discount

## Specific Instructional Objectives

At the end of the lesson, students will be able to

1. Explain the advantages of using the General Journal
2. Record transactions into General Journals

## Homework Assignments

Students are required to attempt the following questions:

Q. 12 & 14 (Textbook – Pg. 90)

Duration	Activity	Questions/Tasks	Resources/Remarks
5 mins	<ul style="list-style-type: none"> <li>❑ Any housekeeping matters</li> </ul>		
5 mins	<ul style="list-style-type: none"> <li>❑ Recapitulation on the previous lesson</li> </ul>		
45 mins	<ul style="list-style-type: none"> <li>❑ Teacher will demonstrate on recording opening entries into general journal</li> <li>❑ Teacher will explain briefly on the advantages of using the General Journal</li> <li>❑ Class Activity - Attempt Q.3, 7, 9 (Structured Questions) – from Textbook</li> </ul>	<ul style="list-style-type: none"> <li>❑ Attempt Q. 12 &amp; 14 (Structured Questions) as homework – Advise students to visit <a href="http://accounts2002.tripod.com">http://accounts2002.tripod.com</a> for online guidance</li> </ul>	<ul style="list-style-type: none"> <li>❑ OHT (Based on Worksheet Activity)</li> <li>❑ Handout (Worksheet Activity)</li> </ul>

Duration	Activity	Questions/Tasks	Resources/Remarks
5 mins	<ul style="list-style-type: none"><li data-bbox="512 188 680 212">❑ Summary</li><li data-bbox="512 220 1037 310">❑ Teacher will highlight the differences between specialized &amp; general journals</li><li data-bbox="512 318 1037 407">❑ Teacher will briefly introduce to students what will be covered in the next lesson</li></ul>		