

# LESSON PLAN

Subject:	Principles of Accounting	Class Size:	41
Level:	Secondary 3 Express/Normal (Academic)	Class ability:	Mixed-Ability
Topic:	Trial Balance – Part I	Duration:	60 minutes

## Pre-requisite knowledge

Students are expected to be able to

1. Prepare journals based on prescribed business transactions
2. Post from both General & Specialised Journals

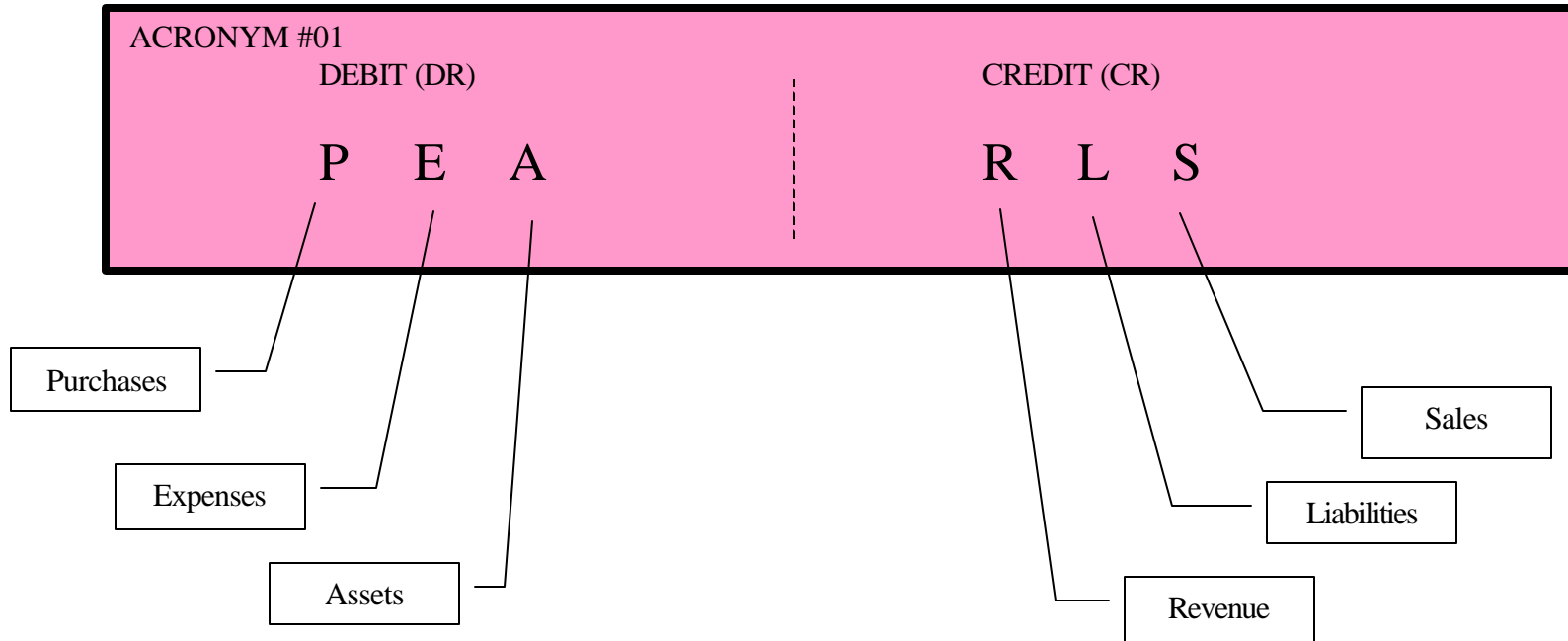
## Specific Instructional Objectives

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

1. Prepare trial balance

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>		
10 mins	<ul style="list-style-type: none"> <li>❑ Teacher will play multimedia clips to introduce the topic</li> <li>❑ Teacher will introduce to students the concept of trial balance briefly (details will be covered in the next term)</li> </ul>	<ul style="list-style-type: none"> <li>❑ Demonstrate to students on how to prepare general journals on special accounting paper</li> </ul>	<ul style="list-style-type: none"> <li>❑ Multimedia Clips</li> <li>❑ Handout (Worksheet Activity)</li> </ul>
35 mins	<ul style="list-style-type: none"> <li>❑ Teacher will journalized all the business transactions with the students (serve as a form of revision for Chapter 5)</li> </ul>	<ul style="list-style-type: none"> <li>❑ Introduce the acronym "PEARLS" or "ALICE"</li> </ul>	<ul style="list-style-type: none"> <li>❑ MS Excel Spreadsheet</li> <li>❑ Handout (Worksheet Activity)</li> </ul>

Duration	Activity	Questions/Tasks	Resources/Remarks
5 mins	<ul style="list-style-type: none"> <li>❑ Summary</li> <li>❑ Teacher will briefly introduce to students what will be covered in the next lesson</li> </ul>		



ACRONYM #02

DR CR CR CR DR

A L I C E

Assets

Liabilities

Income

Expenses

Capital

