LESSON PLAN

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

Pre-requisite knowledge

Students are expected to be able to
1. Prepare Purchase Order, Sales Invoice, Credit & Debit Note, Payment Voucher, Cheque, & Receipt
2. Explain the importance of Purchase Order, Sales Invoice, Credit & Debit Note, Payment Voucher, Cheque, Receipt & Bank Statement
3. Explain the role of accountant within a business organisation

Specific Instructional Objectives

At the end of the lesson, students will be able to
1. Explain the purpose of a journal
2. Record transactions into Specialised Journals
3. Differentiate between trade & cash discount

Duration	Activity	Questions/Tasks	Resources/Remarks
5 mins	❑ Any housekeeping matters		
5 mins	❑ Recapitulation on the topic – Source Documents (Provide linkage to current topic)		
15 mins	❑ Teacher will explain the need for journals in the accounting environment ❑ Teacher will differentiate between general & specialized journals (Purchase, Returns outwards, Sales, & Returns inwards Journals) ❑ Teacher will highlight the difference between Cash & Trade discounts	❑ How do accounting systems record transactions? ❑ In what way is source documents linked to journals? ❑ Why are the journals called the books of original entry?	❑ OHT (Based on Worksheet Activity) ❑ Handout (Worksheet Activity)

Duration	Activity	Questions/Tasks	Resources/Remarks
30 mins	❑ Teacher will demonstrate on recording entries into specialized journals (Sales & Returns inwards Journals) ❑ Teacher will demonstrate on recording entries into specialized journals (Purchases & Returns outwards Journals)	❑ Why must the accountant indicate a description to every journal prepared? ❑ What source documents are required for preparing purchases & returns outwards journals?	❑ OHT (Based on Worksheet Activity) ❑ Handout (Worksheet Activity)
5 mins	❑ Summary ❑ Teacher will briefly introduce to students what will be covered in the next lesson		