

# LESSON PLAN

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

## Pre-requisite knowledge

Students are expected to be able to

1. Prepare source documents
2. Explain the purpose of a journal
3. Explain the advantages of using the General Journal
4. Record transactions into General Journal, & Specialised Journals
5. Differentiate between trade & cash discount

## Specific Instructional Objectives

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

1. Identify the linkage between journal & ledger
2. Differentiate between General & Subsidiary Ledgers
3. Post from the Specialised Journals

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 topics – Source Documents &amp; Journals – providing linkage to current topic</li> </ul>		
15 mins	<ul style="list-style-type: none"> <li>❑ Teacher will explain the use of ledgers &amp; differentiate between general &amp; subsidiary ledgers</li> <li>❑ Teacher will introduce students to 2 common ledger formats - paying particular attention to 'T' Account Format</li> </ul>	<ul style="list-style-type: none"> <li>❑ What is the difference between Journals &amp; Ledgers?</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
30 mins	<ul style="list-style-type: none"> <li>❑ Teacher will demonstrate on posting from the Specialised journals (using example from Chapter 5 Worksheet Activity)</li> </ul>	<ul style="list-style-type: none"> <li>❑ The emphasis on Double-entry System</li> </ul>	<ul style="list-style-type: none"> <li>❑ OHT (Based on Worksheet Activity)</li> <li>❑ Handout (Worksheet Activity)</li> </ul>
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>		