

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 II	Duration:	60 minutes

Pre-requisite knowledge

Students are expected to be able to

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

Specific Instructional Objectives

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

1. Post from the Specialised Journals (Returns outwards, Sales, & Returns inwards Journals)

Homework Assignments

Students are required to attempt the following questions:
Q5, 6 & 7 (Pg. 107 – 108)

Duration	Activity	Questions/Tasks	Resources/Remarks
5 mins	<ul style="list-style-type: none"> ❑ Any housekeeping matters 		
5 mins	<ul style="list-style-type: none"> ❑ Recapitulation on the previous lesson 		
20 mins	<ul style="list-style-type: none"> ❑ Teacher will demonstrate on posting from the General Journal (using example from Chapter 5 Worksheet Activity) 	<ul style="list-style-type: none"> ❑ The emphasis on Double-entry System 	<ul style="list-style-type: none"> ❑ OHT (Based on Worksheet Activity) ❑ Handout (Worksheet Activity)

Duration	Activity	Questions/Tasks	Resources/Remarks
25 mins	<ul style="list-style-type: none"> ❑ Class Activity - Attempt Q2 & 4 (Structure Questions - Pg. 106 - 107) 	<ul style="list-style-type: none"> ❑ Attempt Q. 5, 6 & 7 as homework assignment – see http://accounts2002.tripod.com 	<ul style="list-style-type: none"> ❑ OHT (Based on Worksheet Activity) ❑ Handout (Worksheet Activity)
5 mins	<ul style="list-style-type: none"> ❑ Summary ❑ Teacher will briefly introduce to students what will be covered in the next lesson 		