

LESSON PLAN

Subject:	Principles of Accounting	Class Size:	41
Level:	Secondary 3 Express/Normal (Academic)	Class ability:	Mixed-Ability
Topic:	Trial Balance – Part II	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"> ❑ Any housekeeping matters 		
5 mins	<ul style="list-style-type: none"> ❑ Recapitulation on the previous lesson 		
15 mins	<ul style="list-style-type: none"> ❑ Teacher will journalized all the business transactions with the students (serve as a form of revision for Chapter 5) 	<ul style="list-style-type: none"> ❑ Demonstrate to students on how they can prepare ledgers on special accounting paper 	<ul style="list-style-type: none"> ❑ MS Excel Spreadsheet ❑ Handout (Worksheet Activity)
30 mins	<ul style="list-style-type: none"> ❑ Teacher will demonstrate posting from general journals 	<ul style="list-style-type: none"> ❑ Train students to be meticulous when doing posting of journals 	<ul style="list-style-type: none"> ❑ MS Excel Spreadsheet ❑ 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 		