

# LESSON PLAN

Subject:	Principles of Accounting	Class Size:	41
Level:	Secondary 3 Express/Normal (Academic)	Class ability:	Mixed-Ability
Topic:	Trial Balance – Part III	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>		
15 mins	<ul style="list-style-type: none"> <li>❑ Teacher will demonstrate posting from general journals</li> </ul>	<ul style="list-style-type: none"> <li>❑ Train students to be meticulous when doing posting of journals</li> </ul>	<ul style="list-style-type: none"> <li>❑ MS Excel Spreadsheet</li> <li>❑ Handout (Worksheet Activity)</li> </ul>
30 mins	<ul style="list-style-type: none"> <li>❑ Teacher will demonstrate on how to prepare a trial balance</li> </ul>		<ul style="list-style-type: none"> <li>❑ MS Excel Spreadsheet</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>		