



مدرسة القديسة مريم الكاثوليكية الثانوية - دبي  
ST. MARY'S CATHOLIC HIGH SCHOOL, DUBAI

**Daily Lesson Plan (APRIL 26 – 30)**

**Subject: Accounting**

**Topic: Partnership accounts**

**Year: 12**

**Teacher: Omana**

**Date: 29 – 04 - 2020**

**Lesson 3**

**Online Teaching through Google class room and the app. Zoom. (Two Zoom classes)**

**LESSON ELEMENT**

- 1. Core Learning Objective: Appreciate the impacts of changes in partnerships.**  
Learn the accounting treatment in the financial statements of firms in the event of retirement of a partner. Learn how to prepare the capital account and current account of the retiring partner. Prepare the opening statement showing the financial position of the new partnership. (Questions will be uploaded in the Google class room )
- 2. Success Criteria: (What will students know & be able to do as a result of this lesson?)** Students will be able to; prepare income statement and appropriation account of firms, current and capital accounts of partners incorporating changes in partnerships and SOFP of the firm. Prepare the current and capital accounts of the retiring partner. Prepare the opening statement of financial position of the new partnership.
- 3. Relevance/Rationale: (Why are the outcomes of this lesson important in the real world? Why are these outcomes essential for future learning?)**  
Applicable in every organisation where more than one owner is there and running as partnership firms.
- 4. Formative Assessment Criteria for Success: (How will you & your students know if they have successfully met the outcomes? What specific criteria will be met in a successful product/process? What does success on this lesson's outcomes look like?)**  
Answering open ended oral questions and solving past paper questions.
- 5. Activities /Tasks: (What learning experiences will students engage in? How will you use these learning experiences as formative assessment opportunities?)**  
Solve questions according to their levels of ability. Prepare income statement and appropriation account of firms, current and capital accounts of partners incorporating changes in partnerships and SOFP of the firm like admission and retirement.
- 6. Resources/Materials: (What texts, digital resources, & materials will be used in this lesson?)**  
[www.accountingcoach.com](http://www.accountingcoach.com) [www.pearsoned.co.uk/wood](http://www.pearsoned.co.uk/wood)  
[learnaccountingforfree.com](http://learnaccountingforfree.com) , [www.entrepreneur.com/article](http://www.entrepreneur.com/article)

A Level Accounting by H. Randall & Work sheets based on Past question papers.

7. Challenge for All: (How will you ensure that all students are engaged appropriately in this lesson?)

By solving past paper questions and answering open ended questions.

8. Modifications/Accommodations: (What curriculum modifications and/or classroom accommodations will you make for Students with special needs in your class?) online teaching through Google class room and the app. Zoom.

L A:

M A:

H A:

## **Reflection**



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ST. MARY'S CATHOLIC HIGH SCHOOL, DUBAI

**Daily Lesson Plan (April 26 - 30)**

**Subject: Accounting**

**Topic: Partnership Accounts**

**Year: 12**

**Teacher: Omana**

**Date: 30 – 04 - 2020**

**lessons 3 &4**

**Online Teaching through Google class room and the app. Zoom.**

**LESSON ELEMENT**

1. Core Learning Objective: Appreciate the impacts of changes in partnerships. Practice the accounting treatment in the financial statements of firms in the event of retirement of a partner. Practice to prepare income statement and appropriation account of firms, current and capital accounts of partners incorporating changes in partnerships and SOFP of the firm. (Questions will be uploaded in the Google class room)

2. Success Criteria: (What will students know & be able to do as a result of this lesson?) Students will be able to; prepare current and capital accounts of partners and SOFP of the new firm.

3. Relevance/Rationale: (Why are the outcomes of this lesson important in the real world? Why are these outcomes essential for future learning?)  
Applicable in every organisation where more than one owner is there and running as partnership firms.

4. Formative Assessment Criteria for Success: (How will you & your students know if they have successfully met the outcomes? What specific criteria will be met in a successful product/process? What does success on this lesson's outcomes look like?)  
Answering oral questions and solving past paper questions.

5. Activities /Tasks: (What learning experiences will students engage in? How will you use these learning experiences as formative assessment opportunities?)  
Solve questions according to their levels of ability. Prepare current and capital accounts of partners and SOFP of the new firm.

6. Resources/Materials: (What texts, digital resources, & materials will be used in this lesson?)

[www.accountingcoach.com](http://www.accountingcoach.com) [www.pearsoned.co.uk/wood](http://www.pearsoned.co.uk/wood)  
[learnaccountingforfree.com](http://learnaccountingforfree.com) , [www.entrepreneur.com/article](http://www.entrepreneur.com/article)

A Level Accounting by H. Randall & Work sheets based on Past question papers.

7. Challenge for All: (How will you ensure that all students are engaged appropriately in this lesson?)

By solving work sheets and answering open ended questions.

8. Modifications/Accommodations: (What curriculum modifications and/or classroom accommodations will you make for Students with special needs in your class?) online teaching through Google class room and the app. Zoom.

L A:

M A:

H A:

## **Reflection**

