

# YEAR 12 ACCOUNTING

**WEEK 4 (September 20 - 24)**

**Teacher:** Omana

**Topic:** Depreciation

Learning objectives:

- Recognise and practice the creation of asset accounts, provision for depreciation and asset disposal accounts.
- Understand the adjustments to be made for a change in the method of depreciation.

Lesson outcome: Students will be able to;

- Create asset accounts and provision for depreciation accounts,
- Able to prepare asset disposal accounts and calculate profit or loss on sale.
- Bring in the adjustments to be made for a change in the method of depreciation.

Wednesday – lesson 3 (Zoom session)	Zoom Meeting (details to be intimated on Google Classroom)
Thursday – lesson 3 & lesson 4 (Zoom sessions)	Resources: <a href="http://www.accountingcoach.com">www.accountingcoach.com</a> <a href="http://www.pearsoned.co.uk/wood">www.pearsoned.co.uk/wood</a> <a href="http://learnaccountingforfree.com">learnaccountingforfree.com</a> , <a href="http://www.entrepreneur.com/article">www.entrepreneur.com/article</a> A Level Accounting by H. Randall & Work sheets based on Past question papers.
	<b>Teacher Input:</b> Discuss the adjustments to be made for a change in the method of depreciation and help the students to solve the question.
	<b>Formative Assessment:</b> Answering oral questions and solving work sheet questions.