## YEAR 13 ACCOUNTING

## **WEEK 8 (October 18 - 22)**

Teacher: Omana

**Topic:** Company financial statements

## Learning objective:

- To practice the steps in the issue of shares of a company at par, and at premium when there is over subscription and the required journal entries. Prepare the ledger accounts for issue of shares of a company at par and at premium when there is over subscription.
- Lesson outcome: Students will be able to; prepare the application and allotment account. Prepare Share premium account, First and final call account. Prepare Share capital account and Bank account.

Monday – lessons 6&7 Zoom sessions	Zoom Meeting (details to be intimated on
Tuesday – lesson 6 Zoom session	Google Classroom)
Assessment on Monday 12th October	Resources: www.accountingcoach.com
	www.pearsoned.co.uk/wood
	learnaccountingforfree.com,
	www.entrepreneur.com/article
	A Level Accounting by H. Randall & Work
	sheets based on Past question papers.

**Teacher Input:** Explain the steps in the issue of shares of a company at par, and at premium when there is over subscription and the required journal entries. Discuss the question and help the students to solve the question.

**Formative Assessment:** Answering oral questions and solving work sheet questions.