

# YEAR 9 B/F- Accounting

WEEK 11 (8<sup>th</sup> November to 12<sup>th</sup> November )

## Chapter : Introduction to Accounting

### Learning Objective:

- To strengthen knowledge and application skills in preparation of Ledger accounts
- To apply and master the accounting rules in journalising and posting
- To introduce the Trial Balance

### Lesson Outcome:

#### Students will be able to

- Draw the book of secondary entry- The Ledger with its correct format and entries on the correct side of the ledger account.
- Balance the ledger accounts and name/explain the balance.
- Learn what the trail balance is and how to prepare

<b>Sunday 0 lesson</b>	<ul style="list-style-type: none"><li>• <b>Assessment</b></li></ul>
<b>1<sup>st</sup> lessons Zoom</b>	<ul style="list-style-type: none"><li>• <b>Teacher input:</b> Teacher repeats the explanation of the Ledger- its purpose, format and method of posting journal entries to the ledger account and balancing accounts</li><li>• <b>Homework Assignment:</b> Question on journal entries with posting to ledger accounts.</li><li>• <b>Resources:</b> Work sheets from Edexcel IGCSE Accounting book and Business Accounting by Frank Wood &amp; Alan Sangster</li><li>• <b>Zoom Meeting details for DL</b> students – will be sent on Google classroom</li></ul>
<b>2<sup>nd</sup> Lesson Zoom</b>	<ul style="list-style-type: none"><li>• Question on balancing ledger accounts.</li></ul>