## YEAR 11 H - Accounting(IGCSE) Elsa

### WEEK 11 (8<sup>th</sup> 12th 2020)

# **Topic:** Irrecoverable debts, Allowance for doubtful debts & Irrecoverable debts recovered.

#### Learning objective:

Learn to show how bad debts are written off and the reason for making Allowance for doubtful debts. .

#### Lesson outcome:

#### Students will be able to:

• Understand irrecoverable debts and provision for irrecoverable debts and how to treat this in the income statement and its impact in profit.

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Sunday – 4 <sup>th</sup> period (Boys)	Zoom meeting(details will be shared on Google class room)
	Resources: Reference Book: Accounting student book. (page 183to
4 <sup>th</sup> lesson=Google Meet	189)
	<b>Introduction</b> : Share the learning objectives and lesson outcomes
(10-10.35 am.)	with the students through zoom and live class.
(10-10.55 ani.)	Power point presentation through zoom live class.
	Teacher Input:
	Explain the Provision for Doubtful debts and how to adjust
	this in the financial statements.
	(Materials will be given through the GC.)
	Formative Assessment: Answering oral questions.
	Questions will be given through the GC work
Monday – 7th period (Boys)	Zoom Lesson (details to be intimated on Google
	Classroom)
7 <sup>th</sup> lesson=Google meet	<b>Resources:</b> Accounting Students Book (Page 108 to 120
	and Past papers)
(12.15 -12.55 pm.)	Power point presentation through zoom live class.
	<b>Teacher Input:</b> Explain how to prepare the Provision for
	Doubtful debts account.
	(Questions will be sent through the GC work)
	(Questions will be sent through the Ge work)
	Zoom meeting in 3 <sup>rd</sup> Lesson(details will be shared on Google class
Tuesday-3 <sup>rd</sup> & 4 <sup>th</sup> period (Boys)	room)
$3^{rd}$ G Meet (8.55-9.35 am)	<b>Teacher Input:</b> Explain how to prepare the Provision for
4 <sup>th</sup> GC (9.40-10.20 am.)	Doubtful debts account when the amount is decreased.
4 UC (9.40-10.20 alli.)	Boublin debts decount when the amount is decreased.
	GC: Solve the question given through the GC.

Wednesday-5 <sup>th</sup> period(Boys)	Zoom Lesson (details to be intimated on Google
5 <sup>th</sup> lesson=GM	Classroom)
(10.40-11.25 am.)	Resources: Accounting Students Book (Page 183 to 189)
	Teacher Input: Explain the term Irrecoverable debts
	recovered and the journal entries to prepare the ledger
	account
	Solve question given in GC Class.