

# YEAR 11 B/F- ACCOUNTING

WEEK 12 (15<sup>th</sup> -19<sup>th</sup> November 2020)

**Topic: Irrecoverable debt/Provision for doubtful debts/ Irrecoverable debts recovered.**

**Learning objective:**

- To understand the need for creating allowance for irrecoverable debts and the application of prudence concept.
- Learn how to prepare irrecoverable debts account. Draw up the journal entries to create allowance for irrecoverable debts and prepare allowance for irrecoverable debts a/c.
- To know the adjustments to be made in the income statement for increase or decrease in allowance and how to show new allowance in the statement of financial position.

**Lesson outcome:**

**Students will be able to:**

- Explain the need for creating allowance for irrecoverable debts and the application of prudence concept.
- Prepare irrecoverable debts account. Draw up the journal entries to create allowance for irrecoverable debts and prepare allowance for irrecoverable debts a/c.
- To show the adjustments to be made in the income statement for increase or decrease in allowance and how to show new allowance in the statement of financial position.

<p>Sunday -8<sup>th</sup> period (Boys) Zoom-8<sup>th</sup> period (12.55-1.40 pm.)</p>	<p>Zoom Lesson (details to be intimated on Google Classroom) Resources: Reference Book: Accounting student book. (page 183to 189)</p> <p><b>Introduction:</b> Share the learning objectives and lesson outcomes with the students through zoom and live class</p> <p>Power point presentation through zoom live class.</p> <p><b>Teacher Input:</b> Explain the irrecoverable debts and how to adjust this in the ledger accounts and the financial statements.(Materials will be given through the GC.)</p> <p><b>Formative Assessment:</b> Answering oral questions.</p> <p>Questions will be given through the GC work</p>
---	---

<p>Tuesday-5<sup>th</sup> Period (Boys)  Zoom-5<sup>th</sup> lesson  (10.40-11.25 am)</p>	<p>Zoom Lesson (details to be intimated on Google Classroom)  Resources: Text book questions.  Power point presentation through zoom live class.  <b>Teacher Input: Explain the question given to prepare the irrecoverable debt account</b></p> <p><b>Students: Solving the questions given.</b></p> <p>Questions will be given through the GC.)</p>
<p>Wednesday-6<sup>th</sup> Period(Boys)  Zoom-6<sup>th</sup> Lesson  (11.30-12.10 )</p>	<p>Zoom Lesson (details to be intimated on Google Classroom)  Resources: Accounting Students Book (Page: 183-189&amp; Past papers )</p> <p><b>Introduction:</b> Share the learning objectives and lesson outcomes with the students through zoom and live class.</p> <p><b>Teacher Input:</b> Explain the term Provision for doubtful debts (created/increased/decreased)and the journal entries to prepare the ledger account.</p> <p><b>Formative Assessment:</b> Answering oral questions.</p>
<p>Thursday-5<sup>th</sup>&amp;6<sup>th</sup> Period(Boys)  Zoom-5<sup>th</sup> Lesson(10.15-10.50 am)  GC-6<sup>th</sup> Lesson(10.50-11.25)</p>	<p>Zoom Lesson (details to be intimated on Google Classroom)  <b>Teacher Input: Explain the question given to prepare the irrecoverable debt and Allowance/Provision for doubtful Debts Account.</b></p> <p>Students: Solving the Questions.</p> <p>Question is given through the GC.</p> <p>GC: Solve the question given through the GC.work.</p>