

YEAR 11 H - Accounting(IGCSE) Elsa

WEEK 12 (15th 19th 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:

- Prepare irrecoverable debts and provision for irrecoverable debts account and how to treat this in the income statement when it is increased or decreased and its impact in profit.
- Adjust the provision for doubtful debts with the Trade receivables in the SOFP.

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

<p>Wednesday-5th period(Boys) 5th lesson=GM (10.40-11.25 am.)</p>	<p>Zoom Lesson (details to be intimated on Google Classroom) 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.</p>
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