

YEAR 9 B/F- Accounting

WEEK 13 (22nd November to 26th November)

Chapter : Introduction to Accounting

Learning Objective:

- To strengthen knowledge and application skills in preparation of Trial Balance
- To learn about the Revenue, Revenue Returns, Purchases and Purchases Returns Day Books
- To learn about VAT and Trade Discount and its treatment in the Day Books
- To learn to post Day Book entries to the respective Ledger Accounts

Lesson Outcome:

Students will be able to

- Draw up the Journal, post to Ledger Accounts and draw up a Trial Balance.
- Explain and draw up each of the Day Books using the correct format of Book Keeping.
- Explain VAT and Trade Discount and apply them in Day Books
- Post Day Book entries to the correct Ledgers

Sunday 0 lesson GC	<ul style="list-style-type: none">• Teacher Input and Activity: Teacher assigns a question on Trial Balance. Students will turn in their work on GC. They can ask questions to solve doubts during the lesson. Homework Assignment: Journal, Ledger and Trial Balance question to be worked out in their notebooks and turned in on GC.
1st 2nd lessons Zoom	<ul style="list-style-type: none">• Teacher explains Day Books- purpose, format and how to enter transactions with VAT and Trade Discount. Also explain how to post Day Book entries into the right classification of Ledgers. Students take notes with the help of a PPT.