YEAR 9 C /F- Accounting

WEEK 13 (November 22 - 26)

Teacher: Omana Chapter: Books of original entry

Learning Objective:

- To justify the need for the Books of Original Entry and to be able to describe the process of recording the transactions into the Purchases and Sales Journal.
- To understand the treatment of trade discount and VAT in the day books.

Lesson Outcome:

Students will be able to

- Explain the need for the Books of Original Entry
- Describe the process of recording the transactions into the Purchases and Sales Journal.

•	Γο do the calculations for trade discount and VAT in the day books.
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Sunday 0 and 1 st lessons	• Teacher input: Teacher will explain the process of
Zoom	recording the transactions into the Purchases and Sales
	Journal. Purpose of preparing 7 books of original
	entries. Format of day books will be given.
	• Resources: Work sheets from Edexcel IGCSE
	Accounting book and Business Accounting by Frank
	Wood &Alan Sangster
	• Zoom Meeting details for DL students – will be sent
	on Google classroom
nd	
2 nd Lesson GC	• Questions on preparing day books