

YEAR 11 B/F- ACCOUNTING

WEEK 13(22nd -26th 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 -8th period (Boys) Zoom-8th 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>Introduction: 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>Teachers Input: 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>Formative Assessment: Answering oral questions.</p> <p>Questions will be given through the GC work</p>
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<p>Tuesday-5th Period (Boys) Zoom-5th 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. Teachers Input: Explain the question given to prepare the irrecoverable debt account and provision for doubtful debts decreased. Students: Solving the questions given. Questions will be given through the GC.)</p>
<p>Wednesday-6th Period(Boys) Zoom-6th Lesson (11.30-12.10)</p>	<p>Zoom Lesson (details to be intimated on Google Classroom) Resources: Accounting Students Book (Page: 183-189& Past papers) Introduction: Share the learning objectives and lesson outcomes with the students through zoom and live class. Teacher Input: Explain the questions given from provision for doubtful debts (created/increased/decreased)and the income statement extract and SOFP extract. Formative Assessment: Answering oral questions.</p>
<p>Thursday-5th &6th Period(Boys) Zoom-5th Lesson(10.15-10.50 am) GC-6th Lesson(10.50-11.25)</p>	<p>Zoom Lesson (details to be intimated on Google Classroom) Teacher Input: Explain the question given to prepare the irrecoverable debt and Allowance/Provision for doubtful Debts Account. Students: Solving the Questions. Question is given through the GC. GC: Solve the question given through the GC.work.</p>