

## YEAR 9A/D/E - ACCOUNTING

**WEEK 23 (31<sup>st</sup> January to 4<sup>th</sup> February, 2021)**

**One synchronous Google Classroom** lesson on Sunday 31<sup>st</sup> Jan. during the 7<sup>th</sup> lesson, **Two Zoom** sessions in the 2<sup>nd</sup> and 3<sup>rd</sup> lessons on Wednesday, 3<sup>rd</sup> Feb.

**Google Classroom session and Zoom session details (timing and password etc.) intimated to the students on Google Classroom.**

### Topic: Books of Original Entry

Learning Objectives:

- To review the 2-column Cash Book.
- To learn the 3-column Cash Book

Lesson Outcome:

Students will be able to

- Consolidate their knowledge on the 2-column Cash Book.
- Understand the purpose of the 3-column Cash Book.
- Know the two discount columns- Discount Allowed and Discount Received- relate it to the cash discount learnt earlier; be able to post the discounts in the correct columns with correct calculations.
- Balance the Cash Book and interpret the totals and balances.

Sunday- 7 <sup>th</sup> period (Girls) 12:15 – 12:50 pm	<b>1 Google Classroom, synchronous lesson</b>  <i>Teacher Input and Activity:</i> Teacher assigns a question on Double-column Cash Book. Students will turn in their work on GC. They can ask questions to solve doubts during the lesson.  <i>Homework Assignment:</i> Further practice of 2-column Cash Book question to be worked out in their notebooks and turned in on GC  <i>Resources:</i> Notebook, stationary, Device and internet connectivity
Wednesday- 2 <sup>nd</sup> and 3 <sup>rd</sup> period (Girls) 8:10- 8:50 and 8:55 – 9:35 am	<b>2 Zoom lessons.</b>  <i>Teacher Input and Activity:</i> Teacher explains the three-column Cash Book- its purpose, ruling and entries of transactions. Explain that the discount columns are <b>never</b> balanced and why. Students learn and clarify doubts. They work out a question to consolidate their learning.  <i>Homework Assignment:</i> Question on 3-column Cash Book.  <i>Resources:</i> Notebook, stationary, device.