# YEAR 9 C /F- Accounting

### WEEK 28 (March 7 - 11)

# **Teacher: Omana Chapter: Books of original entry - Petty cash book & Capital and revenue expenditure**

## Learning Objective:

- To practice petty cash book and the method of posting entries to expenses accounts.
- To understand the nature of capital expenditure and revenue expenditure and their accounting treatment.

#### **Lesson Outcome:**

Students will be able to

- Draw the format of petty cash book, record the petty cash transactions and post entries to expenses accounts.
- Explain the nature of capital expenditure and revenue expenditure and their accounting treatment

Sunday 0 and 1 <sup>st</sup> lessons	• Teacher input: Teacher will explain the nature of
Zoom	capital expenditure and revenue expenditure and their
	accounting treatment
	• <b>Resources:</b> 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
2 <sup>nd</sup> Lesson GC	• Questions on preparing petty cash book & identification
	of capital and revenue expenditure.