**Lesson Plan**

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| **Date**: 17/04/2023 | **Lesson number** 1 Foundation Accounting I | **Setting**: University of Sunderland in London |
| **Lesson topic**: | Accounting for Depreciation | |
| **Expected learning outcomes**. At the end of this lesson learners should be able to:   1. **Journalise depreciation transactions** and extended trial balance. 2. Understand **implications of under and over statement of depreciation charge.** | | |
| Embedded areas: **English, Maths and PREVENT.** | | |

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| **Time** | **Intent:**  **Learning outcomes** | **Implementation:**  **Group and individualised learning activities, including stretch & challenge** | **Impact:**  **Assessment activity** | **Resources** |
| 11:00 – 11:02  11:03-11:05  11:06-11:10 | Introduction to lesson  Journalise depreciation transactions and extended trial balance. | Marking of attendance register and pep talk.  Recall double entry transactions mnemonic tips.  Encourage students to work through class activities in four groups after engaging in teaching slide 8. | Encourage learner to write a short career plan.  Ask questions to ensure students are able to correctly recall double entry transaction random questions.  Discussion & nominated questioning.  Observation of engagement and comprehension. | Interactive whiteboard  Draw the ‘accounting cuboid’ on the whiteboard.  Power point slides |
| 11:11-11:15 |  | Entertain questions from students and relate depreciation and accounting principles to financial statements. | Students should be able to identify the basis for accounting principles in practice. |  |
| Tutor evaluation.  What went well | |  | | |
| What I need to consider/change for next lesson | |  | | |