**3RD TERM SCHEME OF WORK FOR BUSINESS STUDIES J.S.S. 2**

1. **Ledger entries**
2. **Petty Cash book**
3. **Cash book**
4. **Printer’s correction signs**
5. **Speed Development and Accuracy.**
6. **Techniques Development in Keyboarding**
7. **Paragraphing**
8. **Memorandum/Email**

**LESSON PLAN/NOTE FOR WEEK 1 ENDING 5TH MAY, 2023**

Subject Business Studies

Topic: Ledger Entries

Sub Topic: Book keeping documents

Date: 3rd/4th May, 2023

Duration: 60minutes

Period: 12.30pm -1.00pm/12.30pm -1.00pm

Class: J.S.S. 2

Number in Class: 12

Average Age: 12

Sex: Mixed

**Learning Objectives:** By the end of the class, students should be able to;

1. Define a ledger.
2. Identify the items on the ledger.
3. Record cash receipts and record payments.
4. Prepare a table.

**Rationale/Importance:** To enable pupils know the meaning of a ledger, identify the items on a ledger and be able to record cash receipts and record payments in a ledger.

**Previous Knowledge:** Pupils have been shown books of accounts and examples of transactions in their textbooks.

**Instructional Resources**: Pupils were taken to the schools’s account office to see books of accounts and other samples worked out in their textbooks.

**Reference Materials:** WABP Junoir secondary Business studies book 2, by Egbe t. Ehiametalor et al and Metropolitan Business Studies 2 by Anjorin olajumoke Adeola.

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| **STEPS** | **TEACHER’S ACTIVITIES** | **STUDENT’S ACTIVITIES** | **LEARNING POINT** |
| Introduction | Reviews the previous lesson. | Participate in the discussion. | To review the previous knowledge. |
| Step 1 | Ask pupils to explain the meaning of a ledger | They respond according to their level of understanding. | To enable pupils know the meaning of the concept. |
| Step 2 | Guide students to identify the items on a ledger | Students responds to the activity. | For proper understanding of the topic. |
| Step 3 | Leads discussion on the content of the ledger and the importance of each | Pupils participate in the discussion. | To encourage critical thinking. |
| Step 4 | Guide scholars correctly on how to enter discount received or discount allowed. | Pupils responds to the question. | For proper understanding of the topic. |
| Summary | Summarizes lesson with the key points;  What is a ledger? The ledger is the principal book into which account are transferred from journal entries.  It usually has number pages for easy identification. Each page is called a folio.  It is a book used for recording periodic e.g (weekly, monthly) transfers from journals. | Copy down lesson in their note books | For reference point while studying. |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| Date | Particulars | f | amount | Date | Particulars | f | Amount |
|  | Entries on the left side are debit entries. |  |  |  | Entries on the right side are credit entries. |  |  |

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|  | **Classification of ledger Accounts;**   1. **Personal Account: Are** accounts in which transactions with persons or businesses and organizations are recorded. Personal Account consists of records of debtors (those owing the company) and creditors (those the company is owing). E.g Capital Acount. Because it is an account in which the value of the entrepreneur’s investment in the business is recorded. 2. Impersonal Account: It relates to assets, liabilities, income and expenses, they can also be broken into two real and nominal accounts.   Real Account: relates to assets and liabilities e.g furniture account and loan account.  Nominal account: relates to income and expenses of the business e.g sales account and salary account.  Real and nominal accounts are characterised by the following;   1. One book may be just for customers personal accounts, which could be called sales ledger or debtor’s ledger. 2. Another book may just be for suppliers personal accounts, which could be called purchase ledger or bought ledger 3. The book concerned with the receipt and payment of money both by cash and cheque is called cash book. 4. Other accounts would be contained in a ledger which could be called a general ledger.   The opening of these different books means that more than one person can be involved in keeping the books, thereby making work easier.  Example 1; The following analysis will be used to prepare O.aSABI Ledger.  June 3 2013 Balance b/d 12,500  June 10 She paid cash to the business 19,000  June 15 Returns inward 6,200  June 28 Sales 18,500  June 29 sales undercharge 1,500 |  |  |

Solution:

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| Date | Particulars | f | amount | Date | Particulars | f | Amount |
| June 3 | Balance | B/d | 12,500.00 | 10 june | Cash | 1 | 19,000.00 |
| June 28 | Sales | 3 | 18,500.00 | 15 june | Returns inward | 2 | 6,200.00 |
| June 29 | Sales | 4 | 1,500.00 | 30 june | Balance c/d |  | 7,300.00 |
|  |  |  | 32,500.00 |  |  |  | 32,500.00 |
| July 1 | Balance b/d |  | 7,300.00 |  |  |  |  |

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| Evaluation | Asks pupils to explain the table computered above. | Pupils responds to the question. | For proper understanding of the topic. |
| Conclusions | Rounds off lesson by checking the work done by the scholars, marking and making corrections where necessary. | Identify their mistakes and do the needful | For proper recognition of the concept. |
| Assignment Home -fun | Ask pupils to solve the question on Page 149 of their textbooks and submit for marking | Solve the problem in their note books and submit before the next class for marking | To encourage onward study at home. |



5TH May 2023

Deputy Head Instructor Admin

NB: APPROVED!