# Business Accounting - Lesson Plan

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| Time allocated | Work to be covered | Teaching method/learner activities | Resources |
| Session 1  1.5 hours - Study  1.5 hours -Assignment | 3.1 What is accounting  3.2 The history of accounting  3.3 The objective of accounting  3.4 What is Bookkeeping?  3.5 The accounting Equation  3.6 What else would affect capital  3.7 Equality of the accounting equation | * Self study * Tutor explanation | * PowerPoint Presentations * Multimedia Resources |
| Session 2  1.5 hours - Study  1.5 hours -Assignment | 3.8 The Double entry  3.9 The accounts for double entry  3.10 Worked Examples | * Self study * Tutor explanation | * PowerPoint Presentations   Multimedia Resources |
| Session 3  1.5 hours - Study  1.5 hours -Assignment | 3.11 Trading Profit and Loss Account  3.11.1 Trading Account & Trading Account  3.12 Profit and Loss Account  3.12.1 Other items in the Trading, Profit and Loss accounts.  3.13 Other items in the Balance Sheet  3.14 Account Key Terms | * Self study * Tutor explanation | * PowerPoint Presentations   Multimedia Resources |
| Session 4  1.5 hours - Study  1.5 hours -Assignment | 3.15. Balance sheet Drawing  3.15.1 No double entry in balance sheets  3.16 Assets  3.16.1 Current assets  3.16.2 Example of drawn balance sheet  3.17 Accounting Concepts   * 1. Computers and Accounting | * Self study * Tutor explanation | * PowerPoint Presentations * Multimedia Resources |