

Teacher's Name: Kevin McGregor

Grade Level: 11

Subject: Accounting 11

**Lesson Topic: Intro to Accounting**

<b>Context</b>	<p>Students are in an Accounting 11 class with a total of 25 students.          Students have no prior knowledge or experience with Accounting. This is the introductory lesson          The class is set up in rows with a chalkboard and overhead projector present</p>		
<b>Prescribed Learning Outcomes</b>	<ul style="list-style-type: none"> <li>• Describe the relationship between debit and credit entries</li> <li>• Explain the relationship among assets, liabilities, and owner's equity</li> <li>• Compare various career opportunities in bookkeeping and accounting</li> </ul>		
<b>Student Learning Objectives</b> (SLO's, SWBAT)	<ul style="list-style-type: none"> <li>• Students will be able to speak about basic accounting language and use terms such as assets, liabilities, and owner's equity. They will be able to calculate owner's equity and net worth, and identify items that fall into each category.</li> </ul>		
<b>Required Vocabulary and/or Language / Skill Strategies</b>	<ul style="list-style-type: none"> <li>• Students will orally define terms such assets, liabilities, and owner's equity</li> <li>• Students will apply the definition in order to identify items that fall into each category</li> <li>• Students will brainstorm ideas to generate answers to assigned questions</li> </ul>		
<b>Introduction/ Hook</b>	<b>Teacher Activity #1</b>	<b>Student Activity #1</b>	<b>Time</b>
	<ul style="list-style-type: none"> <li>• I will use direct instruction with use of a PowerPoint to introduce the students to the language of accounting. I will ask the students "How will we survive" on the fictional 'trip' to Brazil and Sweden, looking for students to answer "learn the language" then introduce them to the many basic terms of accounting.</li> </ul>	<ul style="list-style-type: none"> <li>• Students will listen and provide answers to "How will we survive"</li> </ul>	<b>3 Min.</b>
<b>Body/Development</b> (Modelling, Guided Practice, Independent Practice, Application of Strategy)	<b>Teacher Activity #1</b>	<b>Student Activity</b>	<b>Time</b>
	<ul style="list-style-type: none"> <li>• Lecture the students asking them to define 3 specific terms: assets, liabilities, and owner's equity/net worth.</li> <li>• Get students into groups of 4-5 and answer the questions 1-2 (on PowerPoint) regarding lists of assets and liabilities and then ask random groups to answer</li> </ul>	<ul style="list-style-type: none"> <li>• Students will listen and take notes on the specific terms</li> <li>• In their groups students answer questions 1-2 and share their answers with the class</li> </ul>	<p style="text-align: center;"><b>3 Min.</b></p> <p style="text-align: center;"><b>8 Min.</b></p>

	<p><b>Teacher Activity #2</b></p> <ul style="list-style-type: none"> <li>• Have students remain in their groups and answer questions 3-6(on PowerPoint) on owner's equity and ask random groups to answer</li> </ul> <p><b>Teacher Activity #3</b></p> <ul style="list-style-type: none"> <li>• Show students Accounting Rap Video (2:54) then move to computers</li> </ul> <p><b>Teacher Activity #4</b></p> <ul style="list-style-type: none"> <li>• Have students complete the Accountant's on-line Treasure Hunt</li> </ul>	<p><b>Student Activity #2</b></p> <ul style="list-style-type: none"> <li>• Students answer questions and share their answers with the class</li> </ul> <p><b>Student Activity #3</b></p> <ul style="list-style-type: none"> <li>• Students watch Accounting Rap (2:54) then proceed to move to computers</li> </ul> <p><b>Student Activity #4</b></p> <ul style="list-style-type: none"> <li>• Students complete the Accountant's on-line Treasure Hunt</li> </ul>	<p><b>Time</b></p> <p><b>20 Min</b></p> <p><b>5-6 Min.</b></p> <p><b>20 Min.</b></p>
<b>Closure</b>	<ul style="list-style-type: none"> <li>• Exit slip (see assessment for questions)</li> </ul>		
<b>Adaptations/ Modifications/ &amp; Early Finishers</b>	<ul style="list-style-type: none"> <li>• <b>Extension:</b> Allow the fast learners to go on computers. Provide them names of companies that have just reported earnings. Have them relate to you the headlines of their earnings release (ie. revenues, increase or decrease on previous year)</li> <li>• <b>Adaptation:</b> During time students are answering questions, I will be walking around ensuring students are on task and will check in with ELL students to make sure they understand the questions.</li> <li>• <b>Modification:</b> Have the answers on my computer and show on overhead, allow slow learners to see for a few seconds what the answer (balance sheet, financial statement etc.) should look like or help get them started in the right direction.</li> </ul>		
<b>Assessment</b>	<p>Have students submit an exit slip answering the following:</p> <ol style="list-style-type: none"> <li>1) What is another term for owner's equity?</li> <li>2) Your sister owes you \$25. Is it an asset or a liability? What is the name of the account it falls under?</li> </ol>		
<b>Materials</b>	<ol style="list-style-type: none"> <li>1. Accounting 11 PowerPoint</li> <li>2. Computers</li> <li>3. Textbook</li> </ol>		