**Lesson Plan**

**Teacher’s Name:** Lily Trinh

**Subject:** Accounting 11

**Lesson Topic:** Chapter 6: 6.3 – Provincial Sales Tax

**Class 1: Monday, February 22 & Tuesday, February 23**

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| **Rationale** | Students will be able to understand source documents and journalize transactions, PST and GST taxes as if they are responsible for tax remittance for a company. |
| **PLOs** | * Summarize information from ledgers into reports for analysis, both manually and electronically
 |
| **Objectives (SWBAT)** | * Document transactions in the journal
* Understand, interpret, and document source documents
* Journalize the transactions in the source documents
* Understand and journalize provincial sales tax
* Understand and journalize goods and services tax
* Use Microsoft Excel to build spreadsheet models
 |
| **Vocabulary** | * Source document
* Provincial Sales Tax (PST)
* Retail Sales Tax
* Purchaser
* Seller
* Remitting
* Invoice
* Transaction
 |
| **Materials** | * Teacher computer and projector
* Teacher and student textbook
* White board and dry erase markers
 |
|  | **Teacher activity** | **Student Activity** | **Time** |
| **Intro/Hook** | Introduction:* Begin with a short introduction of myself, that I will be teaching the course for the next 6 weeks, and do a brief review of rules and classroom expectations
* Explain that I will cover the rest of Chapter 6, and first half of Chapter 7.

Hook:* Show pictures of new phones (PST & GST chargeable), processed food (just PST), and fruits (not taxable).
* Ask students how much they would pay for those items… write the amount on the board and ask how much tax they need to ask to pay
* Elicit responses about the tax rate in BC and if they remember HST
 | * Listen
* Listen
* Participate
 | 2 minutes 5 minutes  |
| **Body** | Lesson:* Explain the purpose of taxes, and the tax rate in BC and some other provinces, how taxes are collected
* Draw connections to this sections
* Explain the 4 duties for sellers
* How taxes are to be paid / remitted
* Which accounts are debited and credited
* Use examples from the book
* Complete Review Questions (page 181) together
* Class work: page 182 #2, 3, 4
* Complete #2 together
* Give student time to complete #3 and #4
* If they don’t finish in class, they have to finish the rest for homework
* We will go over the answers next class
 | * Listen
* Read the information out loud
* Complete in class practices together
* Complete class work
 | 70 minutes |
| **Closure** | * Go over the duties of sellers
* Which questions have to be completed before next class
* We will start on PST next class too
 | * Listen and share answers
 | 3 minutes |
| **Modifications and Extensions** | Modifications:* Write down Vocabulary words on the board and clarify their meanings
* Have another student rephrase instructions

Extensions:* Students who finish faster may help other students
* Students can read ahead to the next section (6.4)
 |
| **Assessment** | * Assess previous knowledge and participation in classroom rules and expectations
* Observe student engagement in hook and their previous knowledge about taxes (rate and payments)
* Asses students’ retention of information during in class review questions and class work
 |
| **Homework** | Page 181 #2, 3, 4 |
| **Teacher Reflection** |  |