**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** |  | | |