

Date : Wednesday 30 March 2011

Subject : Accounts

Topic : The Sales Day Book & the Sales Ledger – **The Sales Invoice**

Duration : 50 minutes

Class Profile :

Since my class uses Sequence at a Use First Level, followed by Precision, Technical and Confluence at Use as Needed Level, I will try to:

- i. Provide my students with very specific learning objectives and explain step-by-step how the lesson will be broken down;
 - ii. Give them enough information and show them the practical aspect of the lesson, by outlining the importance of the content learnt to a real business;
 - iii. Ask them to do some research themselves by looking for authentic Sales Invoices, or templates on the Internet, to stretch their Precision a bit more.
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Goals :

By the end of this unit, the students must be able to:

- i. Distinguish between a *cash sale* and a *credit sale*, and between the way they are recorded in the books;
 - ii. Distinguish between a *cash sale* and a *credit card payment*;
 - iii. Draw up a *sales invoice*;
 - iv. Explain why multiple copies are made of each sales invoice;
 - v. Make the appropriate entries related to credit sales in the Sales Day Book;
 - vi. Make the correct postings from the Sales Day Book to the Sales Ledger and General Ledger;
 - vii. Explain how *trade discount* differs from *cash discount*, both in nature and in the way they are treated in the accounting books.
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Learning Objectives - At the end of the lesson, the students should be able to:

Level of Bloom's Taxonomy	Objective	Pattern in Use
Knowledge	Define new words as used in a business with regards to the Sales Day Book, mainly <i>Sales Invoice, letterhead/company logo, trade discount, payment terms, posting</i>	Precision
Knowledge	Identify reasons why, in many businesses, the use of day books is essential as it provides an extra record of each transaction, but in single entry form	Sequence
Analysis	Differentiate between trade discount and cash discount	Precision
Application	Produce and construct a Sales Invoice as may be used in a typical business	Technical
Application	Prepare a Sales Invoice from a given question	Sequence
Analysis	Differentiate between a quotation and an invoice	Precision

Prerequisites :

Before this lesson, the students should have an understanding of the following:

- a. Credit sales (or sales on credit);
- b. Debtors / amounts receivable;
- c. The importance of everybody having a specific task in a business, be it sales, purchases, finance, and so on;
- d. A good knowledge of the double-entry concept.

Elyza is still very weak in the subject, and is a very slow learner. It is imperative that she has layouts of other invoices available to her, both for following the class activity well, as well as to do her homework. More than one layout will be made available, including blank ones for the students to fill in themselves. In this way those scoring high in Precision will not feel frustrated at not having their work neat enough.

Maria has the highest Technical score in the group. She needs to be stimulated in a different way to the others. She will enjoy the task which they will be assigned as part of the lesson as it will require the use of Technical Reasoning to a considerable extent. Maria was also the one who volunteered and insisted on doing the chart showing the group's LCI scores.

Materials / Resources :

1. Calculator
 2. A blank journal
 3. Copies of different Sales Invoices
 4. Sales Invoice template
 5. Blank invoices
 6. Textbook : Business Accounting 1, 11th Edition (Frank Wood, Alan Sangster)
- } to be given out to the students

Introduction :

10 mins

- Rewrite the steps followed in a business at the book-keeping stage, with and without Day Books; **(Sequence)**
- Mention that Day Books can be an important part of recording transactions in a business. They provide an extra record, but not in double-entry form. **(Precision)**
- Question : **why can it be important to have an extra record for each transaction?** **(Confluence)**
- Introduce one of the most important Day Books in a business – the **Sales Day Book** – show a typical journal. **(Technical)**

Continuation :

30 mins

- Show middle column of journal/day book. **What do you notice about the layout at first glance?** (There are no debit / credit sides, hence no double-entry.) **(Precision)**
- The use of the middle-column is the name of the debtor. **Why is it important to have details of our debtors?** **(Confluence)**
- Refer to the last column on the right – the amount column. **How do we get the amounts here? Where are the calculations done?** (On a Sales Invoice.) **(Confluence)**
- Show a typical Sales Invoice to the girls (handouts). **Examine the details** on each Invoice. Compare with a quotation. **(Precision)**

In the introductory stage of the lesson, I find it helpful for the girls to start off with the Sequence pattern, since as a group they use Sequence at Use First Level.

It is also important to stimulate them by asking questions as they enjoy it, since their Confluence score is not low.

The girls are being stimulated to think of how and where calculations are made when providing a client with a bill. Their Confluence and Technical Reasoning are being stretched, which is the aim of the whole lesson.

- Divide the class into 5 groups (see attached list). (The groups have been formed according to their LCI scores as much as possible.)
- **Task** – each group of students is given 3 or 4 empty invoices each, depending on the number of students in the group. Each group is to **create** a business scenario where one of the students is the seller, the other members being her clients. Each group will **prepare** an invoice for each buyer, using the blank invoices provided together with a template of a typical invoice. (20 mins)

Conclusion :

10 mins

Look at the total of each invoice. Questions:

1. **What do you think is done with the total of each of those invoices?** (They are entered in the last column of the Sales Day Book.)
2. **And what about the middle column of the day book? What do we enter there?** (In the middle column is entered the name of each client, from the **To section** of the Invoice.)

In the closure part of the lesson they will be stretching their Confluence once more as well as their Technical Reasoning, to apply what they have learnt to a real firm's books.

Assessment (focusing on Comprehension & Application):

1. **Textbook pg 163 ex 14.3(a).** (S, P, T, C)
The girls are required to **prepare** 5 sales invoices, one for each client listed in the question. A list of the goods sold is also given in the question. However the girls are left free to choose how to prepare this invoice. They can choose between:
 - a. A manual sales invoice (on A4 papers); OR
 - b. Creating their own layout on a computer, provided all the necessary invoice parts are shown. They can also practise their use of Excel if they use it to do their invoices.
2. **Look for** different invoices, either from friends who are in the business sector, or from the Internet. Compare these invoices with the ones provided in class (to be discussed in the next lesson). (P)

In this activity, everyone will be involved. The less confluent and technical students might prefer to act as clients, in which case they will be encouraged to come up with the list of the goods purchased by them. In so doing they will be stretching these two patterns.

Those girls who have a higher score in Confluence will be reminded to give a chance to the other girls to give their ideas too, by tethering their Confluence score.

Providing the students with templates and blank invoices will be an asset due to the group's high score in Sequence. They cannot feel lost as they have an example to follow, and they will not lose time on the invoice layout. They might still feel frustrated by the time limit they are given.

As reinforcement the students are given a task where they are given the chance to use whatever learning pattern they prefer. Those high in Technical will enjoy doing it on their computer.