

BEd I year (COMMERCE)

LESSON PLAN ON CONCEPT ATTAINMENT MODEL (ACCOUNTANCY)

Name of the School :		Date :
Name of the teacher :		Standard : XI
Subject : Accountancy		Strength :
Unit : V		Average age : 16 years
Topic : Petty cash book		Duration : 35 minutes
Instructional effect : (i) Analysis of various activities leading to the preparation of Petty cash book (ii) Attains the concept ' Petty cash book '		
Nurturant effect : Develop the habit of independent thinking		
Supporting System : Flash cards showing the examples and non-examples of ' Petty cash book '		
PHASES	TEACHER ACTIVITY	EVALUATION
Phase I Presentation of data and identification of concept	<p>I have a particular idea in my mind. Now I am going to present an idea. If it is like the one that I have in my mind I will say 'Yes'. If it is not of that type I will say 'No'. While I show these, you should carefully observe the nature of each and find what idea I am having in my mind. OK.</p> <p>Showing the flash card and says; Look at this, there is an idea in my mind.</p> <div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: fit-content;">Paid for postage stamps of Rs. 20</div> <p>'Yes' this is an example for a particular type of idea which is in my mind. Teacher shows another flash card and says:</p>	Observes

<p>Phase II Testing the attainment of the concept</p>	<p>Purchased machinery of Rs. 10 lakh</p> <p>‘No’ this not an example for the idea which is in my mind.</p> <p>Paid for printing work of Rs. 80</p> <p>‘Yes’ this is another example for the idea in my mind.</p> <p>Purchased goods for cash from Mr. X – Rs. 3200</p> <p>‘No’ this is not an example for the idea in my mind.</p> <p>Stationary purchased for Rs. 30</p> <p>‘Yes’ this is another example for the idea in my mind.</p> <p>Paid office rent of Rs. 12000</p> <p>‘No’ this is not an example for the idea in my mind.</p> <p>Teacher asks here “Can you infer anything from these examples, about the nature of the idea that I have in my mind? (If the learners could not generate a hypothesis, teacher should provide additional exemplars and non-exemplars) Good! Now I will say few examples.</p>	<p>Analysis</p> <p>Compares</p>
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<p>Phase III Analysis of the thinking strategies</p>	<p>You have to say 'Yes' or 'No'.</p> <div style="border: 1px solid black; padding: 2px; margin-bottom: 10px;">Balance of cash in hand Rs. 4000</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 10px;">Paid for Xerox copy of Rs. 5</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 10px;">Sold goods for Rs. 2000 to Mr. Y for cash</div> <div style="border: 1px solid black; padding: 2px;">Paid taxi fare of Rs. 80</div> <p>Very Good! Tell me what you have inferred?</p> <p>Yes, you are absolutely right! Teacher further clarifies that the daily small of petty expenses are entered in a book called "Petty cash book". The petty cash book is maintained by a cashier known as "Petty cashier". Teacher asks, Can you suggest few more examples of Petty cash book.</p> <p>Can you say, how did you arrive to the concept Petty cash book? Teacher instructs the students to discuss on it. Through the discussion, the teacher clarifies the doubts and concludes the lesson.</p>	<p>Classifies</p> <p>'No'</p> <p>'Yes'</p> <p>'No'</p> <p>'Yes'</p> <p>Generalises</p> <p>Replies that teacher have an idea regarding 'miscellaneous small expenses in the business'</p> <p>Verifies</p> <p>Give examples</p> <p>Students discuss and describe the way of attaining the concepts.</p>
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