

# The Analysed Cash Book

## Debit and Credit Transactions and Balancing the Analysed Cash Book



*Linda Cummins & Aoife Oates*  
Abbey Community College, Ferrybank, Waterford.



### Teachers Evaluation:

- Excellent opportunity to give weaker students more help and support during the lesson.
- Lead teacher was able to move on with more challenging activities for better students.
- Extra time needed for planning and evaluation.

### Students Comments/Evaluation:

- I learned more today and got more help than normal.
- No messing today.... two pairs of eyes watching me.
- Good class today, weird with two teachers at first but forgot about it quickly enough.
- We always have two teachers on Monday and Friday.



### The Lesson:

#### Preparation:

##### Teachers:

1. Planned lesson and methodologies.
2. Established teacher roles... lead and floating teacher.

##### Students:

1. Introduced to the concept of having two teachers in the classroom to the students.
2. Explained who would be leading the lesson and that other teacher would float and help students in smaller groups.
3. Weaker students desks put into a "u" shape in the middle of the room with teacher in the centre to assist with any difficulties.
4. Students consulted about being in small group in the centre.

#### Junior Cycle Business Studies Specification:

1.13 Monitor and calculate income and expenditure data, determine the financial position, recommend appropriate action and present the analysis in tabular and graphic formats.

#### Learning Outcomes:

After this lesson Students will.....

1. Be able to differentiate between income and expenditure.
2. Know what side of the analysed cash book it goes on.
3. Be able to balance the account.

#### Lesson:

- Introduction to topic based on students previous knowledge of income and expenditure.
- Introduce the concept of the "T" Account.
- Activity where students had to decide if items were debit or credit. They had to come up and put them on the correct side of the board.
- Students shown how to balance the account.
- Handout with steps for balancing given to students.
- Students practiced new skill under the guidance of the teachers.

### Resources/Handouts:

#### Layout:

Dr		Analysed Cash Book				Cr	
Date	Details	F	€	Date	Details	F	€
	Wages				ESB		
	Lottery Win				Petrol/Diesel		
	Child Benefit				Telephone		
	Student Grant				Postage		
	Old Age Pension				Travel		
	Money Coming In (+)				Money Going out (-)		

#### Steps in Balancing (Handout):

1. Add both columns (DR and CR)
2. Subtract the totals
3. Balance C/d on the smaller side
4. Put in totals
5. Bring down balance on the opposite side underneath the total box. (Balance B/d)

Balance Box:	
DR	
CR	
Balance	

