

LESSON PLAN PREPARATION WITH SPECIAL REFERENCE TO ACCOUNTING COURSE

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***Abstract:** Schools and universities are moving towards the improvement of academic performance of the students. To support the needs to achieve quality, the preparation of lesson plan plays an important role to assist students to obtain the knowledge they need through advance preparation of lessons. The groundwork includes focus on the contents of lectures, the task of providing problem solving, the art of applying team and pair works, presentations, and question and answer techniques. Assessments such as through presentations, class engagement or participations, assignments and etc. are needed to be emphasized in the planning to provide attuned direction to the execution of the delivery of the instructors. Scheduling feedback will make the lesson plan more meaningful and more useful.*

***Keywords:** lesson plan, lectures, presentations.*

Introduction:

Universities and academic institutions all over the world aim to achieve quality education and schools invest a lot in facilities, equipment, acquisition of new technologies and faculty developments. To focus more in excellence, good preparation is one of the best solutions to move forward to the right direction to achieve good standard of education. Preparing a lesson plan is one of the key factors to make the delivery of lectures more manageable and productive. According to Wikipedia, a lesson plan is a teacher's detailed description of the course of instruction, or 'learning trajectory' for a lesson. A daily lesson plan is developed by a teacher to guide class learning. Details will vary depending on the preference of the teacher, subject being covered, and the needs of the students. There may be requirements mandated by the school system regarding the plan. O'Bannon (2008) stated that a lesson plan is the teacher's guide for running a particular lesson, and it includes the goal (what the students are supposed to learn), how the goal will be reached (the method, procedure) and a way of measuring how well the goal was reached (test, worksheet, homework etc.). A lesson plan is a detailed guide for teaching a lesson. It's a step-by-step guide that outlines the teacher's objectives for what the students will accomplish that day. Creating a lesson plan involves setting goals, developing activities, and determining the materials that will be used. You can find a detailed description of the

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key components in the Top 8 Components of a Well-Written Lesson Plan. (<http://k6educators.about.com/od/Components/f/What-Is-A-Lesson-Plan.htm>)

So there are lot more ways to develop the lesson plan effective but now a days to be an effective lesson plan there may have more concern about the each students' -TO READ LIKE CHAMPIONS—WITH RIGOR, INDEPENDENCE, PRECISION, AND INSIGHT.

Literature Review :

In preparing lesson plan, the preparation should include objectives, materials needed, class activities, contingency plan, homework and evaluation. There are different ways in preparing lesson plans but the important thing is there must be standard format for all faculty use. Zahorik (1970) stated that no idea in education is more widely accepted than the idea that is specific, thorough planning for a lesson makes the teaching-learning encounter valuable and productive. Planning and good preparation help the teachers to accomplish task over a period of planned time. Duncan, G., & Met, M. (2010) describe lesson planning as it helps ensure that classroom instruction aligns with curriculum goals and objectives and therefore enables students to demonstrate their successful learning on unit or curricular assessments. Lessons not only shape how and what students learn, these also impact student attitudes toward language learning. In the long run, it is the lesson— not the curriculum or the unit plan—that students actually experience. It is through the lessons they teach each day that teachers communicate what language learning is all about. There are a number of benefits to writing a lesson plan. First, lesson planning produces more unified lessons (Jensen, 2001). It gives teachers the opportunity to think deliberately about their choice of lesson objectives, the types of activities that will meet these objectives, the sequence of those activities, the materials needed, how long each activity might take, and how students should be grouped. Teachers can reflect on the links between one activity and the next, the relationship between the current lesson and any past or future lessons, and the correlation between learning activities and assessment practices. Because the teacher has considered these connections and can now make the connections explicit to learners, the lesson will be more meaningful to them. The lesson planning process allows teachers to evaluate their own knowledge with regards to the content to be taught (Reed & Michaud, 2010). Thompson and Washington (2015) described that as an instructor enters a classroom with a lesson plan that is reflective of the accounting curriculum. Then there is an interaction with various students' learning style. Research has shown that no single teaching model will optimize student learning for all students but the ABCs of accounting teaching model is a step in the right direction. Lesson planning is too often dismissed as a chore, even an irrelevance for which busy teachers have little time. What I have tried to argue is that lesson planning is but the surface evidence of a reflective process which is fundamental to effective teaching and subsequently productive learning. It constitutes a cycle which looks backwards as well as forwards when planning the present to provide a continuum of coherence and continuity. (Jane Jones King's College, University of London 97).

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Jason Anderson's proposal, in *ELT Journal* (2015) raised an importance issues in teacher education for an affordance approach to the preparations of lesson plan. However, he failed to acknowledge the complexities involved and teacher's needs in mastering essential task.

Conceptual Framework :

The preparation of lesson plan used input-process-output model to provide quality lesson plan to achieve quality education. The input includes the requirements to come out with an ideal

lesson plan as shown in Figure 1. The process is also shown from the identification of planning process up to implementation. The output from the framework shows the actual ideal lesson plan.

INPUT

PROCESS

OUTPUT

Figure 1: Conceptual Framework in Lesson Plan Preparation.

Objectives :

General Objective:

To identify how to prepare a lesson plan and its important task to achieve quality education.

Specifically, this study aims to:

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identify the planning process of a lesson plan;

construct or design a demo lesson plan;

run the plan and identify the technical issues; and

assessment of the student performance.

METHODOLOGY :

The researchers used descriptive method of research to answer the objectives of the study. The researchers conducted interviews with the teachers and focused group. The focus group was consisted of the deans, chairs and department heads of DIU.

Procedure

In preparing a lesson plan, the User Centered Design (UCD) framework was adapted as guide in the processing. This framework ensures that the needs of the users are at the core of the design process and it is part of the [ISO 9241-210 standard](#). This replaced the ISO 13407.

UCD process

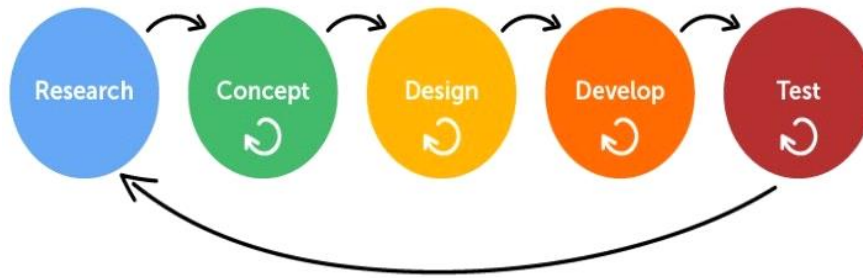


Figure 2: User Centered Design (UCD).

In Research Phase, the gathering of data to prepare quality lesson plan was established through interviews, archived documents, benchmarking and focused group interview. In the Concept Phase, the planning started and the focused desired outcomes based on the objectives were plotted. The next Phase, the Design, was used to construct or layout a demo lesson plan and finalized under the Developed Phase. Test Phase helped to run the plan and identified the technical issues. This was also the phase where the contents of the lesson plan were assessed and evaluated before the implementation.

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Lesson Plan Planning

From the <http://www.edutopia.org/blog/9-ways-plan-transformational-lessons-todd-finley>, how to plan transformational lessons are presented as follows:

- Know the Standards, Curriculum, Core Concepts, and Strategies
- Shift from Solo to Collaborative Lesson Design
- Create the Assessment before Developing Content
- Write Objectives for Students (Not an Administrator) to Read
- Create Presentations That Do More Showing and Less Telling
- Don't Forget the Introverts
- Provide More Opportunities for Students to Choose How They Accomplish Tasks
- Plan Ahead
- Integrate Productive Struggle into the Curriculum

So as per <http://k6educators.about.com/od/Components/f/What-Is-A-Lesson-Plan.htm>, link lesson plan should be a beneficial instrument both for teachers and students point of view that's why they guide some benefits on this regard as the following ways:

- Helps you to stay on track
- Helps to prepare for every step of the lesson
- Provides guidance for a substitute
- Helps you save time in the future (if you recycle your lessons)
- Helps you achieve your objectives
- Helps to think in an organized manner
- Inspires to improve future lessons

Learning approaches are very important to be included in the plan. The lists below are some of the approaches that could be used in the lesson plan:

- Lecture
- Problem Solving
- Team and Pair work
- Presentation
- Viva and Question- Answer session
- Some practical knowledge to be applied like for Accounting courses industrial field visit was arranged.
- For an effective lesson plan for students designing ahead of time is a requirement.

The following should be considered for lesson planning:

- Know who the students are. Know ability levels; backgrounds; interest levels; attention spans; ability to work together in groups; prior knowledge and learning experiences; special needs or accommodations; and learning preferences. This may not happen as quickly as it would like, but it is important for designing instruction

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that will meet the needs of your students. That's key in successful teaching and learning!

- Know the content. It is important to research the subject matter that will be teaching. Should also utilize curriculum guides published by the state in which we teach and the local school district that employs us. It is also a good idea to know the national standards and state standards that drive curriculum in each subject area that you are responsible for. We can visit web sites that are devoted to curriculum frameworks and that will give you a lot of information relative to your subject area. (http://www.teach-nology.com/teachers/subject_matter/).
- Know the materials that are available to help teach for success. Take and keep an inventory of the materials and resources that are available as a teacher. For example: technology, software, audio/visuals, teacher mentors, community resources, equipment, manipulates, library resources, local guest speakers, volunteers, or any materials that can assist you in teaching.

Planning For Instruction

- Content- List the important facts, key concepts, skills, or key vocabulary terms that we intend to cover. You can also prepare an outline with key learning outcomes. Remember to refer to the curriculum guides. State and national standards can be found at <http://www.teach-nology.com/teachers/standards/>.
- Goals- Identify the aims or outcomes that we want our students to achieve as a result of the lesson you plan to teach. Goals are end products and are sometimes broad in nature. Goals relate directly to the knowledge and skills you identify in part one: content.
- Objectives- Identify the objectives that hope the students will achieve in the tasks that will engage them in the learning process. Objectives are behavioral in nature and are specific to performance. Objectives tell what it will be observing in student performance and describe

criteria by which you can measure performance against. In many ways, objectives represent indicators of performance that tell the teacher, to what extent a student is progressing in any given task. Instructional objectives can start with a "given" that describes a condition that enables students to perform any given task. A "given" could be an activity, a specific set of directions, materials needed to perform a task, an assignment, or anything that sets up a condition for students to engage in the task being observed and measured for performance. The heart of the objective is the task that the student is expected to perform. It is probably one of the most important parts of the lesson plan because it is student centred and outcomes based. Objectives can range from easy to hard tasks depending on student abilities.

3a) Materials- List the materials and resources that will be needed for the lesson to be successful. In this case, we should also list technology resources needed to achieve objectives.

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- Introduction- Describe or list a focusing event or attention grabber that will motivate the students to want to pay attention and learn about what you plan to teach. This will depend on the ages and stages and of students and will rely on students' interests and backgrounds. Remember, getting the students to attend and respond to your introduction will set the stage for the rest of the lesson.
- Development- Describe how plan to model or explain what we want our students to do. Modelling the learning behaviours we expect of our students is a powerful development tool and provides demonstration that students can then imitate or practice on their own. During development, models of teaching are used to facilitate student learning. Models can include direct instruction, inquiry, information processing strategies, or cooperative learning strategies.
[\(http://www.teach-nology.com/teachers/methods/models/\)](http://www.teach-nology.com/teachers/methods/models/)
- Practice- List or describe ways in which will provide opportunities for the students to practice what we want them to learn. The more opportunities we provide, the better chance they have to master the expected outcomes. These opportunities are in- classroom assignments or tasks that give you, the teacher, the chance to guide and monitor progress. There are tons of activities that you can download from the net; TeAch-nology.com provides a comprehensive source of links to activities for all subject areas.
[\(http://www.teach-nology.com/teachers/\)](http://www.teach-nology.com/teachers/).
- Independent Practice- List or describe ways to provide opportunities for the students to complete assignments to measure progress against the goal of instruction. These assignments are meant to give teachers the chance to determine whether students have truly mastered the expected outcomes.
- Accommodations- List or describe ways that we will differentiate instruction according to students' needs. This can include any curricular adaptations that are needed to meet special needs students.
- Checking for Understanding- - List or describe ways that you will check for understanding. Assessment and on-going feedback are necessary for monitoring progress. This can include


questioning, conferencing, or journal writing/reflection writing. TeAch-nology.com has a rubric generator that can help develop a checklist for assessing on going student progress.(http://www.teach-nology.com/web_tools/rubrics/)

- Closure- List or describe ways that you can wrap up a lesson. This can include telling students the most important concepts that were covered in the lesson, asking them what they thought were the key concepts (or what they learned), or preparing them for the next lesson building upon what was presented. The key is to leave your students with an imprint of what you hoped to achieve in any given lesson.
- Evaluation- List or describe ways that you will assess or measure student success in achieving the outcomes that you planned to reach. This can include a variety of ways to evaluate student performance. (<http://www.teach-nology.com/teachers/testing/>)

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- Teacher Reflection- This section is to be completed after lesson. It represents what you think worked, or what did not work, and why. It is meant to give you some insight into practice and will hopefully help you to make adjustments and modifications where necessary.

SAMPLE LESSON PLAN

 <p>Lesson Plan A Distinguished LANDMARK in Higher EDUCATION</p>	
Semester : Summer Year 2016	
Grade Level : Level 1 term 1	
1. Course Title: Principles of Accounting Course Code: ACT- 101	
2. Day, Time and Class Room	Section A: Sunday, 11:30 AM to 12:50 PM , Room # 205 Wednesday ,11:30 AM to 12:50 PM, Room# 203
3. Course Code	ACT-101
4.Course Title	Principles of Accounting
5.Course objectives	<ul style="list-style-type: none"> • Understand the role and principles of financial accounting and reporting • Record, handle and summarize accounting data • Prepare financial statements for service and merchandising operations • Have thorough grounding and the technical skills of accounting necessary to work as an accountant more efficiently and effectively.

6. Learning Approaches	<p>Lecture, Problem Solving, Team and Pair work, Presentation, Google class room, Assignment, Industry visit, Viva and Question- Answer session Group discussion, Assessment and Library maintenance.</p> <p>Uses: laptop, projector, whiteboard and markers, “Student Writing Sample” handout, and “Articles” handout</p>
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7. Instructor	<p>Name: Ms. UmmeKulsum Email ID: ummekulsum@daffodilvarsity.edu.bd Contact No. +8801767770999 Biography: <i>I have completed my BBA and MBA from University of Dhaka major in Accounting & Information Systems. Now I am serving as a lecturer In Daffodil International University at Uttara campus from the year 2012, Fall semester. Before that I was working in a corporate sector named Prime Finance and Investment Ltd. In accounts department for 1.5 years. My research area is on consumer behaviour focused on accounting.</i></p>
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<ul style="list-style-type: none"> • On-going Assessment 		
<ul style="list-style-type: none"> • Test 		
	ASSESSMENT	MARK
	Quiz:1	5
	Quiz:2	5
	Mid Term Exam:	25
	Quiz:3	5
	Final Exam.	40
	Grand TOTAL	100

8. Possible Assessments

ASSESSMENT	MARK
Assignment 1	1.5
Assignment 2	1.5
Assignment 3	2
Presentation	8
Attendance	7

TOTAL	20
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9. Estimated Number of Students	Minimum_20 students and Maximum _30_ students in a class	
10. Course Syllabus		
SESSION	DURATION	COURSE CONTENT
Session: 1	80 Minutes	Actually it is totally an introducing session to the new students. So my first target is to make them feel free to share any kind of problem. And let them know to how they will explore the total courses with me. Finally I teach them to build their concept.

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Session: 2	80 minutes	Chapter1: Definition of Accounting; Users of Accounting, Uses of accounting, Brief History of accounting, Book Keeping and accounting, The Accounting profession, Ethics, Assessment and Library maintenance.
Session: 3	80 minutes	Chapter2: Fundamental business concepts; Generally Accepted Accounting Principles (GAAP), Double Entry Book Keeping, Summary of Transactions, Financial Statements.
Session: 4	80 minutes	Chapter2: Assumptions- Monetary Unit assumption, Economic Entity assumption; Time Period assumption, Going concern assumption. Principles: Revenue recognition, Matching principles; Full disclosure principle; Cost Principle. Assessment and Library maintenance.
Session: 5	80 Minutes	Chapter3: Basic accounting equation, Transaction analysis, Exercise on Tabular Analysis
Session: 6	80 minutes	Chapter3: Prepare Income statement; Owner Equity statement and Balance sheet Assessment and Library maintenance.
Session: 7	80 minutes	Review and 1 st Quiz
Session: 8	80 Minutes	Chapter3: The Account-Debits and credits: Expansion of Basic Equation, Steps in the recording process-the journal entries, the ledger. The trial balance Limitations

		of a trial balance, Locating Errors.
Session: 9	80 minutes	Chapter3: Exercise Related to problems of Journal Practical Expsure
Session: 10	80 minutes	Chapter3: Exercise Ledger and Trial Balance Assessment and Library maintenance.
Session: 11	80 minutes	Chapter 4: Timing Issues-Selecting an Accounting time Period, Fiscal and Calendar Year, Recognition of Revenues and expenses. Adjusting Entries for Prepayments, Adjusting entries for Accruals, Summary of basis relationship,
Session: 12	80 Minutes	Chapter 4: Accrual Vs. Cash basis of accounting; Exercise problems related with adjusting entries.
Session: 13	80 minutes	Chapter 4: Preparing the adjusted trial balance, preparing financial statements; Group study;
Session: 14	80 minutes	Chapter 4: Preparing the adjusted trial balance, preparing financial statements; Group study; Assessment and Library maintenance.
Session: 15	80 minutes	Review and Discussion and 2 nd Quiz
Midterm Examination		
Session: 16	80 Minutes	Chapter 05: Using work sheet, steps in preparing a

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		Work sheet;
Session: 17	80 minutes	Chapter 05: Preparing financial statements from a work sheet; Preparing adjusting entries from a work sheet.
Session: 18	80 minutes	Chapter 05: Exercise related problems on Worksheet. Practical Exposure
Session: 19	80 minutes	Chapter 05: Closing the Books- Preparing Closing entries; posting Closing Entries; Preparing a post-closing trial balance Summary of the Accounting Cycle, Classified Financial Statements- Standard Classification; Classified Balance Sheet. Assessment and Library maintenance.
Session: 20	80 minutes	Review and Discussion and 3rd Quiz
Session: 21	80 Minutes	Chapter 06: Perpetual and periodic Inventory systems, Measuring Net Income: Sales revenue; sales return and allowance; sales discounts; statement presentation, Assessment and Library maintenance.
Session: 22	80 minutes	Exercise Journal on Perpetual Inventory System
Session: 23	80 minutes	Use of Tally Software
Session: 24	80 minutes	
Session: 25	80 minutes	
Session: 26		
Final Examination : 2 Houres		
11. Learning Context		

A. The Learners

- ***What prior experiences, knowledge and skills do the learners bring with them to this learning experience?***

Since this their first accounting course in BBA program their previous knowledge is very poor or nil for non-business background students. So I try to start from the beginning.

- ***How will I differentiate the instruction (content, process and/or product) to ensure the inclusion of all learners? (Must include where applicable accommodations and/or modifications for learners identified as exceptional.)***

For this, as it is totally an introductory course their previous study background and existing Score help me.

B. Learning Environment

To make the environment well, I try to engage all the students in class activities and they are truly allowed to raise their questions till they understand any concepts clearly.

C. Resources/Materials:

An international text book is strictly followed. With this contemporary issues are provided from internet based sources. Also use different Journals, case studies and discusson [International](#) HYPERLINK

"https://en.wikipedia.org/wiki/International_Financial_Reporting_Standards" HYPERLINK

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"https://en.wikipedia.org/wiki/International_Financial_Reporting_Standards"_As of 2013, ICAB has adopted

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the IFRS as issued by the IASB, except for [IAS 39](#).

- **Teaching/Learning Strategies**
- **INTRODUCTION**

How will I engage the learners? (e.g., motivational strategy, hook, activation of learners' prior knowledge, activities, procedures, compelling problem)

By homework and assignments I keep them busy with works. In the class room, sometimes I take surprise short presentation. Furthermore, for answering questions and participation I give some bonus marks. I also appreciate their previous knowledge. I find these sorts of activities effective for motivating the students.

- **MIDDLE:**

Teaching: How is the lesson developed?	
How we teach new concepts, processes (e.g., gradual release of responsibility - modeled, shared, and guided instruction). Contemporary ideas are interesting. To teach these types of things practical examples work well.	
<ul style="list-style-type: none"> • Consolidation and / or Recapitulation Process: How will I bring all the important ideas from the learning experiences together for/with the students? How will I check for understanding? 	
I share the ideas from my practical experience with the students. To bring these ideas I have to study a lot and arrange them in suitable & easy understanding way. For checking the student understanding, I ask them questions and take presentation. Some practical tour for practical knowledge will also be included.	
13. Application: What will learners do to demonstrate their learning? There must be feedback from previous classes will work here.	
14. Student Counselling Time:	
Sunday:	2:30 PM to 3:30 PM
Monday:	1:00PM-2:30PM
	4:00PM-5:00PM
Tuesday:	12:00 PM to 400 PM
	2:30 PM to 3:30 PM
Wednesday:	1:00 PM to 400 PM
Thursday:	1:00PM-2:20PM and by appointment.
15. What do I need to do to become more effective as a teacher in supporting student learning?	
i) I have to have up to date myself with academic knowledge, practical knowledge and where I can do so. As such I shall maintain course diary where I shall write my observations regarding interactive class room and try to use Outcome based learning system.	
ii) Arrange Industry visit related to the course	

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iii) Assessment and Library maintenance.
iv) Demonstration on Practical Accounting Software
16. CONCLUSION: How will I execute the lesson plan?
By conducting classes and taking feedback regularly according to my lesson and of course making the courses interesting.
Key Readings List:
1. ACCOUNTING PRINCIPLES, 12TH EDITION
Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso
2. Accountancy (Vol. 1)–S. K. Paul
3. Principles and Application of Accountancy (Vol.1)–A. Basu.
Signature of the Instructor: Umme Kulsum

Discussions:

In the learning context, the assessment of prior experiences, knowledge and skills are verified to identify which topics will be prioritized or be given emphasis. The learning environment and resource materials are included in the lesson plan to ensure that students are guided to the topics they need to learn. The Effective Lesson Planning, Delivery Techniques and Classroom Management Suggestions article of Kean.edu states that it is also important to realize that the best planned lesson is worthless if interesting delivery procedures, along with good classroom management techniques, are not in evidence. There is a large body of research available pertaining to lesson development and delivery and the significance of classroom management. There are skills that must be researched, structured to the individual style, implemented in a teacher/learning situation, and constantly evaluated and revamped when necessary. Consistency is of the utmost importance in the implementation of a classroom management plan. Preparing lesson plan will help the schools to achieve the quality delivery of instructions to achieve the goals and attain the high standard of education.

Conclusion and Implications :

In summary, lesson plan more likely will help students and teachers to be guided, stay on track, achieve the objectives and avoid frustrations and unpleasant surprises. Lesson planning allows the teacher to visualize and, therefore, better prepare for every step of the teaching process in advance. This visualization typically increases teacher's success. Although it requires an investment of time and energy, lesson planning produces many valuable benefits that will help the teacher to achieve the goals of the institution.

The basic idea of Lesson Plan is for the teacher to be prepared inside the class. This also helps to prepare the students to be involved inside class and assists them to participate without fear in asking questions.

So to come up all of those things fruitful we can use some of the approaches:

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- Lecture interestingly
- Problem solving
- Team and pair work
- Presentation
- Viva and answer session
- Group study
- Student engagement
- Learning outcome
- Field visit
- Use of accounting software

Daffodil International University in Bangladesh provides methodologies and part of those methodologies are by means of providing practical experiences in the delivery of lessons. Practically, as included in the preparation of quality plan, industry visit is also integrated to ensure awareness of the students in the adaptation to actual environment. This will lead the students to be ready on the actual set up and applications to acquire adaptable knowledge for quality education.

This is to conclude that the planning process of a lesson plan was identified. Through the careful analysis of the right inputs, quality process was identified successful in the preparation in

the construction of quality lesson plans. Designing of demo lesson plan was established through the guidance of User Centered Design (UCD) framework. The technical issues were addressed. The evaluation process were conducted as result of the focus group and individual interviews of the concerned people.

As for the implication, the preparation of the quality lesson plan should be periodically be done to satisfy the needs of the students and the institution to meet the high quality standard. The implementation of Outcomes-Based Education to the lesson plan could add more substance to meet the optimum satisfactions of the customers.

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