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| **Competence** | | **General Objective** | | **Month** | | **Week** | | **Main Topic** | **Sub-topic** | **Periods** | | **Teaching Activities** | | **Learning Activities** | **T/L Material** | **References** | | **Assessment** | | **Remarks** | |
| Students should be able to record transactions concern business. | | The students should be able to distinguish various book keeping system concern financial matters and records. | | F E B R U A R Y J A N U A R Y  FEBRUARY | | 3rd  4th  1st  2nd  3rd  4th | | Books of prime entry   * Various books of original entry | * Function of books of prime entry * Various books of original entry | 2  4  4  2 | | * Lead students to discuss the meaning of books of prime entry and their functions. * To discuss with pupils on: * Purchases day book with its ledger. * Sales day book with its ledger. * Lead students to discuss: * Purchases return day book with its ledger. * Sales return day book with its ledger * General ledger * Journal proper * Opening entries. * Closing entries. | | * Pupils to discuss and be able to define books of prime entry and their functions. * Pupils to be able to prepare: * Purchases day book with its ledger. * Sales day book with its ledger. * To discuss * Purchase return day book with its ledger. * Sales return day book with its ledger. * General ledger. * Journal proper. * To record transaction of * Opening entries. * Closing entries. | * Cash book * Cheque * Invoice * Cash book * Cheque * invoice | * Book keeping book one * Book keeping book one * Book keeping book one | | Given questions consigned with sales day book and solved in the class.  Solve question for purchases day book. | |  | |
| **Competence** | **General Objective** | | **Month** | | **Week** | | **Main Topic** | | **Sub-topic** | | **Periods** | | **Teaching Activities** | **Learning Activities** | **T/L Material** | | **References** | | **Assessment** | | **Remarks** | |
| Students should be able to communicate efficiency and control the business. | Students should be able to use terminologies of account with clarity for the purpose of effective communication and control of business. | | A P R I L M A R C H      FEBRUARY | | 1st  2nd  3rd  4th  1st  2nd  3rd  4th | | Petty cash book  E X A  Bank reconciliation statement | | Petty cash operation  Imprest system  M I N  Importances | | 2  4  2  2 | | * Lead students to discuss definitions and operations of the petty cash book. * Lead students to discuss and conclude the application of imrprest through columnar expenditure.   A T I O N   * Lead students to come up with importances of * Guide students, to explain factors make disagree between cash book and bank statement balance. * Importance of preparing bank reconciliation statement. * Guide students to record transactions in the bank reconciliation. * Adjust the cash book. | * To define petty cash book and how its operate. * Lead students in discussion and able to identify meaning and application of imprest system.   & M I D T E   * To define bank reconciliation statement. * Bank statement. * To mention factors make differences. * Importance of preparing bank reconciliation statement. * To record transactions in the bank reconciliation. * To adjust the cash book. | * Petty cash book   R M B R   * School cash book * School bank statement. * Cash book. * Bank statement. | | * Book keeping book II   E A K   * Business account by Frank Wood. * Business accounting one by Frank Wood. | | * Asking questions about * Imprest system. * Petty cashier. * Reimbursement. * Question to solve in the class. | |  | |

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| **Competence** | **General Objective** | **Month** | **Week** | **Main Topic** | **Sub-topic** | **Periods** | **Teaching Activities** | **Learning Activities** | **T/L Material** | **References** | **Assessment** | **Remarks** |
| - Do - | Students should be able to differentiate effective various concepts and use business the terminologies of account with clarity for the purpose of effective communication and control of business. | J U N E M A Y A P R I L  FEBRUARY | 4th  1st  2nd  3rd  4th  1st  2nd | Bank reconciliation  Government account  **G** **E** | * Treatment * Overdraft of bank reconciliation * Government organization.   **N**   **E** |  | * Discuss with pupils on various formulae for Bank reconciliation statement. * Guide students to record overdraft transaction. * Adjust the cash book. * Reconcile. * To discuss with pupils the meaning of government accounts (various) (author) * Lead students to discuss and mention accounting in connection to parliament treasury an ministry of work. * Guide students to define terminologies concern with government accounting officers.   **R** **R E** | * Pupils should be able to establish and use formulas for Bank reconciliation. * To record overdraft of the book. * To adjust the cash book * To reconcile transaction. * To define government accounting by various authors. * Pupils should be able to connect parliament treasury and ministry of work finance. * To define difference terminologies concern with government accounting.   **V I S** | * Cash book. * Bank statement. * Wall chart to show government organization.   **O N** | * Business accounting by Frank wood. * Hand out for government accounting and Book keeping book 1 & 2 | “   * Solve questions about * Government accounting. * Ambit of vote. * Vote book |  |