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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 HOULD BE ABLE TO RECORD VARIOUS  TRANSACTIONS CONCERN BUSINESS. | - DO - STUDENTS SHOULD BE ABLE TO DISTINGUISH VARIOUS  BOOK KEEPING SYSTEM CONCERN FINANCIAL MATERS  AND RECORDS | F E B R U A R Y J A N U A R Y | 3  4  1  2  3  4 | BILL OF EXCHANGE  JOINT VENTURE | * Nature of bill of exchange * Accounts for bill receivable. * Accounts for bill payable * Books of partners/ventures | 8  8  8 | * Lead students to discuss the meaning of * Bill of exchange. * Nature of bill of exchange. * Guide students to discuss accounts for bill of exchange. * Lead students to record: * Interest accrued A/C * Dishonoured of bill of exchange. * Discounting a bill of exchange. * Lead students to discuss on bill payable. * Guide students to define: * Joint venture. * How to open A/Cs both parties. * To discuss with pupils how to determine profit/loss of joint venture | * Pupils should be able to define bill of exchange. * Nature of bill of exchange. * To discuss and be able to draw accounts concerning bill received eg. Interest account, endorsement of the bill. * Pupil to be able to open all accounts on bill payable e.g interest accrued. * Pupils should be able to define joint venture. * Pupils should be able to open accounts of both parties on joint venture. * To discuss and be able to determine profit/loss in joint venture. | * Specimen bill of exchange. * Films showing traders and use of bill of exchange.   ‘’ | * Business accounting by Frank Wood.   “ | * Asking oral questions about   - Bill & nature of bill.   * Given home work and mark for proofing. * Given class work and marked for clearance. |  |

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| Competence | General Objective | | Month | Week | Main Topic | | | E X A M I N A T I O N  H O L D A Y B R E A K  Sub-topic | | Periods | | Teaching Activities | | | Learning Activities | | | T/L Material | References | | Assessment | | Remarks | |
| Students should be able to record various transactions concern with business. | Students should be able to distinguish various book keeping system concern financial  matters and records.  E X A M I N A TIO N  HOLIDAY BREAK | | A P R I L M A R C H | 1  2  3  4  1  2  3 | E X M I N A T I O N  H O L D A Y B R E A K  E  CONSIGNMENT  Partner ship | | | CONSIGNOR AND CONSIGNEE BOOK  Profit and loss A/C  Basic characteristics of partner ship.  Accounts for partnership. | | 12  8 | | * To discuss with pupil the meaning of consignment. * To discuss with pupils consignee and consignors book. * Discuss with pupils on how to prepare: * Profit and loss a/c. * Account sales. * How to find unsold goods. * To discuss with pupils the basic characteristic of partnership. * Advantages and disadvantages of partnership. * Lead students to discuss * Partners capital ratio. * Earning to partners. | | | * Pupils should be able to discuss meaning of consignment. * Pupil should be able to discuss and open books of consignor and consignee. * Pupils should be able to prepare profit and loss A/C * Account sales. * To find unsold goods. * Pupils to discuss meaning of partnership. * Pupil to discuss the basic characteristics of partnership. * Pupils should be able to allocate: * Partners capital   ratio.   * Earning to partners. | | | * Video showing foreign trade. * Specimen of partnership deed.   “ | * Business accounts by Frank Wood I. * Book keeping Book two. * Business account by Frank Wood.   “ | | * Asking the meaning of consignment and its advantage. * Asking question for partnership types of partnership | |  | |
| Competence | | | General33 Objective | | | | Month | Week | | Main Topic | | Sub-topic | | Periods | Teaching Activities | | Learning Activities | T/L Material | | | References | | Assessment | | Remarks | |
| STUDENTS SHOULD BE ABLE TO COMMUNICATE “  EFFECTIVELY AND CONTROL THE BUSINESS. | | | A STUDENTS SHOULD BE ABLE TO DIFFERENTIATE  VARIOUS CONCEPTS AND USE THE TERMINOLOGIES  OF ACCOUNTS WITH CLARITY FOR THE PURPOSE OF “  EFFECTIVE COMMUNICATION ANDCONTROL OF  BUSINESS.  -DO- | | | | M A Y A P R I L | 4  1  2  3  4 | | DEPARTMENTAL ACCOUNTS  ELEMENT OF AUDITING | | Admission of a new partner  Final accounts for departmental  Objects of Auditing  Auditors report  Audit working paper | | 4  8  8 | * To discuss with pupils on the account for admission of a new partner. * To discuss with pupils meaning of departmental A/C * Lead students to reach conclusion and application of departmental final account. * Discuss with pupils departmental balance sheet. * To discuss with pupil meaning of auditing. * State types of auditing. * Discuss with pupils on audit report. * To mention and explain types of working paper to pupils. | | * Pupils should be able to open accounts for admission of a new partner. * Pupils to be able to prepare departmental final account. * To prepare departmental final account. * Pupils should be to prepare balance sheet for department. * To discuss meaning of auditing. * Pupils to state able to prepare auditing. * Pupils to be able to prepare audit report. * Pupils to be able to explain audit working paper. | * Posters with a list of partnership. * Chart to show departmental account. * Wall chart posters on internal or external auditor. | | | * Business account Frank Wood. * Financial account by Frank Wood. * Audit manure | | * Given class work and marked in the class. * Asking oral questions which marks the meaning of departmental account. * Asking questions which prove understand of the concept. | |  | |