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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 use terminology of account with clarity or the purpose of effective communication in control of business. | The students should be able to define and explain the subject matter of book keeping and what book keeping is about. | F E B R U A R Y J A N U A R Y  FEBRUARY | 2  3  4  1st  2nd  3rd  4th | BOOK KEEPING SUBJECT MATTER  PRINCIPLE OF DOUBLE ENTRY SYSTEM  All sub topic | Introduction to book keeping and key concept   * Business transaction * Determination of accounting balance | 6  6  2 | * Explain to students about the subject matter. * Guide students to define the role of book keeping. * Explain to students the concept of business entry, going concern. * Guide students to explain the meaning of business transactions. * Explain to students how to balance off account. * Discuss with students the main points.   Administer test | * Listening. * Discussing about the concept given by teacher to come up with correct answer. * Asking question if any. * Listening. * Discuss in groups of two to four students to come up with ledger, and how to show debit and credit side of the book. * Doing test. | * Manila card showing the different transaction and terminologies concern with book keeping.   “ | * Book   keeping  book  one  first  page.  “  “ | * Students should be able to use all terminologies in the daily life. Eg. Business entity * Going concern.   “ |  |

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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 communicate effectively and control the business. | Use the terminologies of business with clarity for the purpose of effective communication and control of the business. | | A P R I L M A R C H  FEBRUARY | | 1st  2nd  3rd  4th  1st  2nd | | CLASSIFICATION OF ACCOUNT  M I D  TRIAL BALANCE | | * Classes of Account   T E R M   * Meaning and nature of TRIAL BALANCE | 4  4 | * Discuss with pupils to arrive to the classes of Account. * Real, personal and impersonal. * Debtors, creditors and nature of the business.   T E S T   * Lead students to define trial balance. * How to record ledgers balances in trial balance. * Discuss with students advantages and disadvantages. | * Listening carefully. * Taking notes where necessary. * Asking questions to clarify the concept.   A N D   * Lead the students to define the TRIAL BALANCE. * How to record ledger balance in the TRIAL BALANCE. * Discuss with students advantages and disadvantage of Trial Balance. * Factors which do not affect Trial Balance. * Guide students to record transactions. | * Prepared manila card showing classification of account.   M I D T E R M  Trial Balance chart in manila card. | | * Book one Book Keeping pg. 68   B R E A K  Book keeping Book one. | |  | |  |
| **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 various transactions concern business. | | Students should be able to distinguish various book keeping system concerning financial matters and records. | | M A Y A P R I L  FEBRUARY | | 3rd  4th  1st  2nd  3rd  4th | | STOCK  AN SUB TOPIC  CREDIT TRANSACTION  AN SUB TOPIC | Opening stock & closing stock   * Credit sales * Credit purchase | 2 | * Guide students to give explanation about stocks. * How does closing stock obtained. * How to record stock. * Effect of stock to gross profit. * Administer monthly test * Lead the students to record credit sales. * Explain the meaning of full paid, part paid. * Explain meaning of credit purchases. * To administer test. | * Listening carefully. * Discuss how stock is obtained. * How to find average stock.   Monthly Test  To attempt test given |  | Book keeping book one | | Asking overate question.  Asking questions about Debtors & Creditors in business. | |  | |

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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 communicate effectively and control the business. | | Students should be able to use terminologies of accounts with clarify for the purpose of effective communication in control of business. | J U L Y J U N E  FEBRUARY | 1st  2nd  3rd  4th  1st  2nd  3rd  4th | | T E R  H  CORRECTION FOR TERMINAL EXAMINATION  ELEMENTARY TRADING AND PROFIT AND LOSS ACCOUNT | | | M I  O  All topic or sub topic appear in test  Trading account | | | 2  2 | | N A L  L   * Lead students to correct their mistakes. * Lead students to show: * Trading account. * Stock at open or close. * Gross profit or loss. * Define gross profit or loss. * Define final A/C. | | E X A M  I   * To correct where they have done a mistake . * Recording transactions in the trading account. * Differentiate opening stock and closing stock. * Gross profit & gross loss. * Final account. | | I N  D | | A T  A  Principle of accounts volume one | | I O N  Y   * Given class work and check out in the class. | |  | |
| **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 various Students should be able to communicate  Various transactions concern business. effectively and control the business. | Students should be able to distinguish Students should be able to use terminolo-  various book keeping systems concern gies of A/C with clarity for the purposed of financial matters and records control of business. effective communication in and | | | | S E P T E M B E R A U G U S T  FEBRUARY | 1st  2nd  3rd  4th  1st  2nd  3rd  4th | ELEMENTARY TRADING AND PROFIT AND LOSS ACCOUNT  BOOKS OF PRIME ENTRY  E X  M I | | | * Profit and Loss account. * Balance sheet   Two column cash book    A  D | | | | 4  4  4 | * Lead students to define * profit and loss * net profit * net loss * How net profit or loss can be determined. * Define balance sheet * Lead students to differentiate account and statement. * How to record assets and liabilities kin the business balance sheet * Lead students to define two column cash book. * Record the transactions in the two column cash book. * Guide students to mention the function of book of prime entry.   M I N  T E R | | * To brain stoking and came up with meaning of * Net profit * Determinations of net profit or net loss. * To define balance sheet. * Record assets and liabilities in the balance sheet. * To define two column cash book. * Record transaction in the two column cash book or posting transaction * To mention the functions of books of prime entry   A T I O  M B R E | | N W  A K | | Frank wood volume one  Book keeping book one  E E | | Gives class work and check if they have attempt correctly.    K | |  |
| **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 various transactions concern business. | | Students should be able to distinguish various book keeping system concerning financial matters and records. | N O VE M B ER O C T O B E R  FEBRUARY | 1st  2nd  3rd  4th  1st  2nd  3rd  4th | | BOOKS OF PRIME ENTRY  All sub topic  BOOKS OF PRIME ENTRY  E X | | * Three column cash book * Sales day book * Purchases day book   A M | | | 6  2  6 | | * Define three column cash book guided by teacher. * Lead students to record transactions in the three column cash book   Administer test   * Guide students to sales day book. * Recording transactions in the sales journal. * Lead students to define purchase journal. * Recording transactions in the purchases journal.   I N A | | | * To define three column cash book. * To record transaction given in the three column cash book. * Do the test * To define sales day book. * Recording transactions in the sales journal. * Lead students to define purchases day book. * Recording transactions in the purchases journal.   T I O N | | * Manila card showing school cash book.   W E | | Book keeping one and two.  Book keeping book one  E K | | * Asking questions concern with cash book shown. | |  | |