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| **Competence** | | | **General Objective** | | | | **Month** | | | **Week** | | | **Main Topic** | | | **Sub-topic** | | | | | | **Periods** | | **Teaching Activities** | | **Learning Activities** | | **T/L Material** | | **References** | | | | **Assessment** | | | | **Remarks** | | | |
| Demonstrate ability to analyse transactions. | | | Uses terminologies of business with clarity for the purpose of effective communication in and control of the business. | | | | J A N U A R Y  FEBRUARY | | | 3rd  4th | | | General Journal | | | Introduction to journal  Journal entries | | | | | | 4  4 | | * Guide students to explain the meaning of journal. * Guide students to define and discuss the types of Journal and their uses. * Lead students to explain the relationship of the general journal to the ledger. * Guidance question to be solved by the students. * By using examples prior to show journal entries common business transactions. * To guide students through examples prepared prior posting information from the journal to t he ledger account. | | * Listening. * Writing the main point discussed. * To participate fully on discussing regarding to the type of uses and function of the journal. * Asking questions if any. * Attempting solving problem. * Listing. * Observing on how example are being drafted prepared. * To participate fully on asked question. * Writing down the main point. * Asking questions if any. | | * Flow chart   showing steps of journalisation.   * Diary. * Charts showing the format of the journal entries. | | Book keeping for secondary school.  Book keeping for secondary schools. | | | |  | | | |  | | | |
| **Competence** | | **General Objective** | | | **Month** | | | **Week** | | | | **Main Topic** | | | **Sub-topic** | | | **Periods** | | **Teaching Activities** | | | | | | | **Learning Activities** | | **T/L Material** | | | **References** | | | | **Assessment** | | | | **Remarks** | | |
| Demonstrate ability profit made in the business and control. | | Students should be able to distinguish various book keeping system concern financial matters and records. | | | F E B R U A R Y  FEBRUARY | | | 1st  2nd  3rd  4th | | | | A D J U S T M E N T | | | Capital and revenue Expenditure.  General adjustment and adjustment of final accounts.  Depreciation of fixed assets. | | | 4  8  4 | | * Lead students on discussion through prepared questions and business t4ransactions to arrive at the meaning of capital and revenue expenditure and their distinctions. * Lead explanation to show the importance of distinguishing capital expenditure from revenue expenditure. * Lead student, to define adjustment. * Mention types of adjustment. * Depreciation of fixed assets. * All provision. * Prepaid. * Outstanding. * Reserves. * Guide student, to state why the business account must be adjusted. * Lead students to define depreciation. * Mention caused of depreciation. * Guide students to define and mention methods of depreciation. * Straight line method. * Diminishing method. * Revaluation method. * Unit of output method. * Sum of the year digit. | | | | | | | * Participate fully on discussion to arrive the meaning of capital and revenue expenditure together with their destination. * Writing down main points. * Asking questions if any. * Listening. * Writing down the main hints on the different types of adjustment. * Asking questions if any. * To participate in the discussion to arrive with the meaning of depreciation. * Writing main hints. * Asking questions if any. * Observation on the demonstration together with answering for questions being asked. | | * Chart, shown the common capital expenditure and revenue expenditure. * Manila showing the list of adjustment * Chart showing and picture and new picture. | | | * Frank Wood volume one. * Book keeping book two. * Frank wood book one or volume one. | | | |  | | | |  | | |
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| To demonstrate ability to adjust all cost in the production and business control. | | | Students should be able to use terminologies of accounts with clarity for the purpose of effective communicative and control of business. | | | | A P R I L M A R C H  FEBRUARY | | | 1st &  2nd  3rd  &  4th  1st  2nd  3rd | | | | **Midterm**  Adjustment  Manufacturing account. | | | **Test**  Depreciation  Disposal of fixed assets.  Disposal fixed assets  Manufacturing account. | | | | | 8  4  4  4 | | **and**   * Guide students to use straight line methods to solve the questions given. * Lead students to use revaluation methods to differentiate with straight line method. * Guide students to explain the meaning of disposal. * Lead students to journalise the disposal of fixed assets. * Show how transactions could appear in the ledger. * Demonstration and guidance how the disposal can relies the profit or loss on disposal. * Recording entries in the ledger how profit and loss can appear. * Lead students to define manufacturing account. * Types of costs-direct costs. * Lead students to show cost of production. | | | | **Holiday**   * Listening. * Writing down the point relate with questions given or solved. * Asking questions if any. * Using examples to solve questions given. * Lead students to record transactions in the journal proper and its ledger. * To show ledgers in   T. form to show the required transactions.   * Writing down the points after listening careful. * To participate fully by mentioning types of costs. | | **Midterm**   * Charts showing the causes of depreciation. * Use material around to realise disposal of an assets. * Using property around to disposal of an assets. * Charts show cost of goods produced. | | | | **Break**   * Frank Wood first edition. * Frank wood first edition. * Frank wood first edition. * Frank wood first edition. | | | | * Record the transactions given in the account. | | | |  | | |
| **Competence** | | | | **General Objective** | | | **Month** | | | **Week** | | | | **Main Topic** | | | **Sub-topic** | | | **Periods** | | **Teaching Activities** | | | | | **Learning Activities** | | | | **T/L Material** | | | **References** | | | | **Assessment** | | | | **Remarks** | | |
| Demonstrate ability to compute errors in the books of account. | | | | Students should be able to distinguish various book keeping system concern financial matters and records. | | | M A Y A P R I L  FEBRUARY | | | 4th  C O R R E C T I O N OF E R R O R  1th  2nd  3rd  4th | | | | Accounts for non-profit making organization. | | | Introduction    Suspense account and statement of correcting net profit.   * Introdu   ction to non- profit making organization. | | | 4  4  8 | | * Leading discussion to define error. * Guide students to mention errors which affect trial balance and errors which do not affect trial balance. * Lead students to define suspense account. * Recording transactions to suspense account. * Use the above examples to correct the net profit. * Lead students to use journal to correct the errors. * Guide students to define non profit making organization. * Lead students to define receipt and payments amount. * State the importance of receipt and payment account. * Lead students by prepared example to prepare statement of affair. * Income and expenditure. * Receipt and payment. * Balance sheet. * Subscription account. | | | | | * To discuss and reach conclusion or meaning of connection of error. * To mention errors which do not affect trial balance and errors which affect trial balance. * To define suspense account. * To use journal to record the transactions which lastly reach conclusion of suspense account. * To show suspense A/C * Lastly use the example above to correct net profit. * To define non profit making organization. * To define receipt and payment account. * To mention advantages and disadvantages of receipt and payment. * To define terms used in non profit making organization like: * Income and expenditure. * Receipt and payment. * Subscription. * Balance sheet. * Lead students to solve the examples given. | | | |  | | | * Frank wood first edition * Frank wood first edition | | | | * Record the transactions given in the suspense account. * Asking questions about non profit making organization. | | | |  | | |

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| Demonstrate the ability to control Debtors and creditors and effective communication in the business. | Students should be able to use terminologies with clarity for the purpose of effective communication and control business. | A U G U S T J U L Y J U N E  FEBRUARY | 1th  2nd  3rd  4th  1th  2nd  3rd  C control Account  4th | TERMINAL EXAMINATION  AND HOLIDAY | TERMINAL EXAMINATION CORRECTION   * Introduction to control account * Purchases/Creditors ledger and Debtors control account | 8 | * Lead students by prepared question to record sales ledger control account and purchases ledger control. * Identification of adjustment and its effect. | * To use the question given to solve together with teacher. * To adjust the control account. |  | * Frank Wood first edition | * Given class work which can be solved by all. |  |

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| Demonstrate ability to find profit or loss from statement in the business. | Students should be able to use terminologies of A/C with clarity for the purpose kof effective communication in and control of business. | | O C T O B E R S E P T E M B E R A U G U S T  FEBRUARY | | 2nd  INCOMPLETE RECORDS  3rd  4th  1st  FINANCIAL STATEMENT  2nd  3rd  4th  1st  2nd | |  | | * Introductions to incomplete records.   General financial statement.  MIDTERM TEST/EXAMINATION CORRECTION | | 12  12  MIDTERM TEST & MIDTERM BREAK | | * Guide students to define incomplete records. * Lead students to compute business bank and cash balance from incomplete records. * Prepare final accounts from incomplete records. * Guide students to prepare profit and loss A/C and balance sheet. * Guide students to define financial statement. * Lead discussion on general purposes of financial statement. * To describe income statement and preparation of that account. * To lead students to prepare balance sheet. | | * Listening. * Writing down main points. * Full participatory in finding the bank balance and cash balance. * Asking questions if any. * Through illustration questions prepared final account. * Writing down the hints. * To participate fully on discussion to give general statement. * Asking questions if any. | | * Flow chart showing the records of the business that does not keep the records properly. * Posters showing common format of financial statement. | | * Frank Wood and first edition | | * Student should be able to solve the question given in the class. * Pupils should be able to prepare financial statement. | |  | |
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| Demonstrates the ability of Government sources of income and draw conclusion | | Understand the budget and able to classify the different types of budget. | | N O V E M B E R O C T O B E R  FEBRUARY | | 3rd  4th  1st | | GOVERNMENT BUDGETING PROCEDURE | | * Introduction to government budgeting procedure. * Revenue estimates and procedure. | | 6  3 | | * To guide students to define budget. * Guide students to state steps in preparation of budget. * Explain purpose of central government budgeting. * Lead students to arrive the meaning of * Surplus budget. * Deficit budget. * Balance budget. * State the objectives of financial budget. | | * Listening. * To state steps in preparation of budget. * To explain the purpose of central government. * Writing main points. * Participating fully on discussion. * Asking questions if any. | |  | | * Governm   ent acco  unt hand  out. | | * Asking students the types of budget. * Balance budget. * Fixed budget. * Zero budget. | |  | |