

**THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF EDUCATION AND VOCATIONAL TRAINING**



**ACCOUNTANCY SYLLABUS FOR ADVANCED
SECONDARY EDUCATION
FORM V - VI**

2010

TIE/5751
6336

UNITED REPUBLIC OF TANZANIA
MINISTRY OF EDUCATION AND VOCATIONAL TRAINING



ACCOUNTANCY SYLLABUS FOR THE ADVANCED LEVEL
SECONDARY EDUCATION

FORM V-VI

2010



© Ministry of Education and Vocational Training, 2009

ISBN: 978-9976-61-251-6

First Edition: 2009

Second Edition: 2010

Designed and prepared by:

**Tanzania Institute of Education
P.O. Box 35094
Dar es Salaam
Tanzania**

Tel: +255 222 2773005

Fax: +255 22 2774420

E-mail: director.tie@tie.go.tz

website: www.tie.go.tz

All rights reserved. No part of this publication may be reproduced, reported, stored in any retrieval system or transmitted in any form or by means electronic, mechanical photocopying, recording or otherwise without the permission of the copyright owner.

Table of Contents

	Page
1.0 Introduction	iv
2.0 Objectives of Education in Tanzania	iv
3.0 Aims and Objectives of Secondary Education	v
4.0 General Competences for the Subject	v
5.0 General Objectives for the Subject	v
6.0 Organization of the Subject Syllabus	vi
7.0 Instructional Time	vii
8.0 Assessment of the Subject	vii
Form V	1
Form VI	22

1.0 Introduction

This syllabus for Form V-VI replaces the 1997 edition which has been phased out. This syllabus has been introduced for implementation as a response to research findings that were obtained in 2008. It is also designed to meet the demands of the Secondary Education Development Plan (SEDP). The revision process has observed a change in paradigm from that of Content-based to a competence-based curriculum. The teaching and learning processes using this reviewed syllabus should be student centered and activity oriented. Students are expected to be engaged in a variety of activities which culminate in learning. The new topic of the concept of Accountancy has been added to Form Five Syllabus due to the reason that it has been taught but there were no specific objectives and teaching learning strategies shown in previous syllabus.

The topic royalties has been added to Form Six Syllabus because of its demands in mining industry day to day business transaction and it's relevance due to the changes of forms of business.

2.0 Objectives of Education in Tanzania

The general aims of education in Tanzania are to:

1. Guide and promote the development and improvement of the personalities of the citizens of Tanzania, their human resources and effective utilization of their resources in bringing about individual and national development.
2. Promote the acquisition and appreciation of culture, customs and traditions of the people of Tanzania.
3. Promote the acquisition and appropriate use of literary, social, scientific, vocational, technological, professional and other forms of knowledge, skills and understanding for the development and improvement of man and society.
4. Develop and promote self-confidence and an inquiring mind, an understanding and respect for human dignity and human rights and a readiness to work hard for personal self advancement and national improvement.
5. Enable and expand the scope of acquisition, improvement and upgrading of mental, practical productive and other life skills needed to meet the changing needs of industry and the economy.
6. Enable every citizen to understand the fundamentals of the national constitution as well as the enshrined human and civic rights, obligation and responsibilities.
7. Promote the love for work, self and wage employment and to improve performance in the production and service sectors.
8. Inculcate principles of national ethic and integrity, national and international cooperation, peace and justice through the study, understanding and adherence to the provision of the National Constitution and International basic charters.
9. Enable a rational use, management and conservation of our environment.

3.0 Aims and Objectives of Secondary Education

1. Consolidate and broaden the scope of baseline ideas, knowledge, skills and principles acquired and developed at primary education levels.
2. Enhance further development and appreciation of national unity, identity and ethic, personal integrity, respect for human rights, and moral values, customs, traditions and Civic responsibilities, obligations and readiness to do both mental and manual work.
3. Promote the development of competency in linguistic abilities and effective use of communication skills in Kiswahili and in at least one foreign language.
4. Promote opportunities for the acquisition of knowledge, skills, attitudes and understanding in prescribed or selected fields of study.
5. Prepare students for tertiary and higher education; vocational training, technical and professional.
6. Inculcate a sense and ability for self-study, self-reliance and self-advancement in new frontiers of science and technology, academic, occupational knowledge and skills and
7. Prepare the student to join the world of work.

4.0 General Competences for the Subject

By the end of this course, the student should demonstrate ability to:

1. Communicate competently and confidently by speaking, listening reading and writing in business transactions and by using other forms of communication where appropriate;
2. Recognize and use numerical patterns and relationships confidently and competently in accounting.
3. Think reflectively and logically in accounting information for decision making.
4. Manage time effectively and efficiently in recording financial data.
5. Work effectively, independently with others as members of a team, group, organization and community.
6. Take responsibility as a member of a group for jointly decided actions and decisions in accounting discipline.
7. Make appropriate use of technology in solving problems at the individual and community level.
8. Use science and technology effectively and critically showing responsibility towards the Accounting procedures.
9. Demonstrate and understand of the world of business transactions as a set of related systems by recognizing that problem solving contexts do not exist in isolation.
10. Collect, analyze, organize, interpret and critically evaluate financial information.

5.0 General Objectives for the subject

By the end of this course, the student should be able to:

1. Define and explain the subject matter of accountancy.
2. Distinguish the various Accounting systems concerning financial matters and records.
3. Have a sound knowledge of the routine aspects of Accounting function of recording and classifying the financial data of various business formations.

4. Have a sound knowledge of the analytical and interpretive aspects of the Accounting function of analyzing, interpreting financial data and reporting the meaningful implications of this data.
5. Create business opportunities, creatively solve problems and take risks, respecting the rights of others and environmental sustainability.
6. Acquire and apply essential business knowledge, skills and principles to productively and profitably conduct business in changing business environments.
7. Commit to develop him/her and others through business opportunities.
8. Communicate effectively on reporting financial matters.

6.0 Organization of the subject syllabus

This syllabus has a slightly different structure compared to that of 1997. The following items were added for improvement: General competences for the whole course, competences for each class, that is form five and form six, suggested areas for assessment and number of periods for each specific objective.

6.1 Class Competences

Competences are skills, knowledge and attitudes attained by the learner after the learning process. Competences have been stated for each class/ level of Accountancy course. The class level objectives are derived from the class level competences.

6.2 Class Objectives

For each competence intended to be demonstrated, one or more objectives have been stated in order to achieve it. The general objectives for form five to form six are stated in general terms to indicate the scope of content to be covered within each level.

6.3 Content Matrix

6.3.1 Topics/Sub – topics

The topics have been derived from the class level competences and objectives. Some topics in the 1997 Accountancy syllabus have been retained. Cross Cutting Issues (CCI) have been added. Sub – topics have been arranged to attain a logical order starting from the simple to the most difficult ones. Both block and spiral arrangements of topics have been adopted.

6.3.2 Specific Objectives

Each sub – topic has one or more specific objectives. These specific objectives have expected outcomes in classroom instruction. They also reflect the process to attain competences within the cognitive, affective and psychomotor domains.

6.3.3 Teaching and Learning Strategies

The column of teaching and learning strategies indicates what the teacher and students ought to be doing during the teaching and learning process. Students are encouraged to work in small groups for maximum participatory and cooperative learning. The teacher shall assume the role of a facilitator to promote, guide and help students' learning activities. The whole teaching and learning process should be participatory and interactive where students learn by doing a series of logical activities.

These suggested teaching and learning (T/L) strategies are not exhaustive. However, the teacher is insisted to use the teaching strategies indicated plus any other that suits the teaching learning environment.

6.3.4 Teaching and learning Resources

In the teaching of Accountancy a great variety of teaching-learning resources will be needed in quality and quantity. In case the commercial varieties of teaching and learning resources are not available, the teacher should work with students to collect or improvise alternative resources available in the environment.

6.3.5 Assessment

For every specific instructional objective, there is/are some suggested question(s) or areas for assessment. Formative and summative assessments should be geared towards mastery of the competences and skills developed within the course.

6.3.6 Number of Periods

The column of number of periods is a proposal of duration to be used to teach a given sub-topic. The number of periods has taken into account the time needed to adequately cover the sub-topic. Some topics needs more time than others.

7.0 Instructional Time

This syllabus is to be covered in two academic years, each having approximately 194 instructional days including two weeks reserved for mid-year and annual examinations. The number of periods for teaching this syllabus is 10 periods of 40 minutes per week. The teacher is advised to make maximum use of time allocated in classroom instruction. Lost instructional time should always be compensated for.

8.0 Assessment of the subject

The table below shows the type of assessment and the accompanied assessment measures to be used.

The assessment measures listed in the table contribute to continuous and final assessment of the student achievement. The frequency for each assessment measure has been indicated with the weight in percentage. You are therefore strongly advised to apply a wide selection of assessment measures in order to develop students' ability for the mastery of the subject matter during the teaching and learning process.

Type of Assessment	Assessment measure	Frequency				Weight %	Total %
		V		V			
		T1	T2	T1	T2		
Continuous Assessment	Project		1	1		10	
	Written reports	1	1	1		5	
	Oral reports	1	1	1		5	
	Individual assignment	1	1	1		5	
	Tests	2	2	2		10	
	Terminal exams	1	1	1		15	50
Final Exams	National exams				1	15	50
Total Marks							100



Acting Commissioner for Education
Ministry of Education and Vocational Training
P.O. Box 9121
Dar es Salaam
Website: www.moe.go.tz
Tel: 2110150-2, 2110179
Fax: 022113271

FORM V

CLASS COMPETENCES

By the end of Form Five, student should demonstrate ability to:

1. communicate competently and confidently by speaking, listening, reading and writing in business transactions and by using other forms of communication where appropriate.
2. recognize and use numerical patterns and relationships confidently and competently in accounting.
3. think reflectively and logically in accounting information for decision making.
4. work effectively, independently, with others as members of a team, group, organization and community.
5. manage time effectively and efficiently in recording financial data.

CLASS OBJECTIVES

By the end of this course, the student should be able to:

1. define and explain the subject matter of Accountancy.
2. distinguish the various Accounting systems concerning financial matters and records.
3. have a sound knowledge of the routine aspects of Accounting function of recording and classifying the financial data of various business formations.
4. communicate effectively on reporting financial matters.

TOPIC/SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
1.0 THE NATURE AND CONTEXT OF ACCOUNTING 1.1 The Concept of Accountancy	By the end of this sub-topic the student should be able to: a) explain the origin of the term accountancy b) describe branches of accounting	i) Students to brainstorm on the origin of the term accountancy, using library search. ii) Teacher to assign students to find out the origin of accountancy from knowledgeable people, books and internet for discussion and clarification. Through the information from library and internet sources, teacher and students to use questions and answers technique to attain/arrive to the branches of accounting such as, financial accounting and management accounting.	Library and internet search	Is a student able to explain the origin of the term accountancy?	2
	c) discuss the purpose and role of accounting	(i) By using library search teacher to guide students on the discussions of the role and purposes of accountancy. (ii) Teacher to provide individual assignment to the students on the role and purpose of accountancy.	Library search	Is a student able to discuss the purpose and role of accounting?	2
1.2 Accounting Information.	By the end of this sub-topic the student should be able to: a) identify the qualities of accounting information. b) identify the users of accounting information and their information needs.	Teacher and students to use the technique of the questions and answers to identify the qualities of accounting information such as fair presentation, materiality, consistency etc. by searching information from library. (i) Teacher to guide students to use diagram or charts to identify on the users of accounting information and their	Library search	Is a student able to identify the qualities of accounting information? Is a student able to identify the users of accounting information?	4

TOPIC/ SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
		information needs. (ii) Students to present the results of their findings in the class. (iii) Teacher to conclude, summarize and recommend on the presentation made by students.	their information needs.		
1.3 Fundamental Accounting principles, and conventions.	By the end of this sub-topic the student should be able to: a) explain the nature and meaning of accounting principles	(i) Students through group discussion to explain the nature and meaning of accounting principles, using library search. (ii) Students to present the results of their findings in the class. (iii) Teacher to recommend on the presentation made by the students in the class.	Library and Internet Search	Is a student able to explain the nature and meaning of accounting principles	5
	b) discuss the contents of accounting concepts.	(i) Teacher to guide students to discuss on the contents of the accounting concepts such as going concern, consistency, accruals, prudence, objectivity, materiality etc, using library and internet search. (ii) Teacher to provide individual assignment to the students on the users and their information needs.	Library and internet search	Is the student able to discuss the contents of accounting concepts?	5
1.4 Books of prime entry.	By the end of this sub-topic the student should be able to: a) identify the books of prime entry	Through library search teacher to conduct discussions in class to arrive at identification of books of prime entries.	Charts of accounts	Is a student able to identify the books of prime entry?	2
	b) describe the transactions and documents that are recorded in each of the day books and the journals	Teacher and students using charts of accounts to discuss on the books of prime entries sales and purchases	Charts of accounts	Is a student able to describe the transactions and	10

TOPIC/SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
		day books, sales and purchases returns day books, journal proper and cash book. Teacher to give assignment to the students to prepare books of prime entries sales and purchases day books, sales and purchases returns day books, journal proper and cash book for practice.		documents that are recorded in each of the day books and the journals?	
	c) enter credit transactions in the appropriate day books or journal and post these transactions to the relevant ledger accounts	i) Using charts of accounts teacher to demonstrate to the students how to record credit transactions in the day books and post entries to the relevant ledger accounts. ii) Teacher to provide individual assignment to the students to record credit transactions in the day books and post entries to the ledger accounts.	Charts of accounts	Is a student able to enter credit transactions in the appropriate day books or journal and post these to the relevant ledger accounts?	5
	d) prepare opening journal entries to record capital introduced other than cash.	i) Through think pair and share, teacher to guide students to prepare opening journal entries to record capital introduced other than cash using of accounts. ii) Teacher to give individual assignment to the students to prepare opening journal entries to record capital introduced other than cash using charts of accounts.	Charts of accounts	Is a student able to prepare opening journal entries to record capital introduced other than cash?	5
1.5 Journalizing Business Transactions	By the end of this sub-topic the student should be able to indicate properly accounting entries to be debited and be credited.	Students and teacher to use charts of accounts to indicate properly the nature of accounts to be debited and that to be credited in the books of	Charts of accounts	Is a student able to indicate properly accounting entries to be debited and of that	5

TOPIC/SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
1.6 Double entry system.	By the end of this sub-topic the student should be able to: a) explain the meaning and principles of double entry system. b) post transactions to the ledger accounts.	accounts. Teacher to guide students to explain the meaning of principle of double entry system using charts of accounts drawn on the chalkboard. i) Students to form groups to discuss posting of transactions to the ledger accounts using charges of accounts. ii) Teacher to provide individual assignment on posting transactions to the ledger accounts using charts of accounts.	Charts of accounts	to be credited? Is a student able to explain the meaning and principles of double entry system?	5
	c) describe the format and contents of the ledger accounts.	i) Teacher to demonstrate to the students on the format and contents of ledger accounts using accounting charts. ii) Teacher to give individual assignment to students on the preparation of the format and contents of ledger accounts using charts of accounts.	Charts of accounts	Is a student able to describe the format and contents of the ledger accounts?	5
	d) enter cash (including cheque) transactions and credit transactions in the ledger accounts.	i) Teacher to use the questions and answers technique to post cash/cheque and credit transactions to the ledger accounts. ii) Teacher to prepare group assignment to the students to post cash and credit transactions to the ledger accounts using charts of accounts.	Charts of accounts	Is a student able to enter cash (including cheque) transactions and credit transactions in the ledger accounts?	5

TOPIC/ SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
1.7 Trial Balance.	By the end of this sub-topic the student should be able to: a) describe the nature and purposes of a trial balance. b) prepare the trial balance	i) Students to conduct library and internet search on the description of the nature and purposes of Trial Balance. ii) students to present in the class the findings of their results. i) Students to present in the class using chart of accounts the trial balance from ledger accounts. ii) Teacher to guide on students to the preparation of the trial balance using chart of accounts.	Library and Internet search Charts of accounts	Is a student able to describe the nature and purposes of a trial balance? Is a student able to prepare the trial balance?	5 4
2.0 CORRECTION OF ACCOUNTING ERRORS 2.1 Identification and classification of errors. 2.1.1 Errors not affect the Trial Balance agreement.	By the end of this sub-topic the student should be able to: a) describe the types of errors which do not affect a trial balance to agreement. b) show journal and ledger accounts entries for the correction of errors which do not cause a trial balance to disagree.	i) Teacher to guide a discussion on the type of errors that do not affect a trial balance agreement. ii) Teacher and students to use charts of accounts to prepare journal and ledger accounts to correct errors that do not affect a trial balance agreement	Charts of accounts Charts of accounts	Is a student able to describe the types of errors which do not affect a trial balance agreement? Is a student able to show journal and ledger accounts entries for the correction of errors which do and do not affect a trial balance to agreement?	4 5

TOPIC/ SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
2.1.2 Errors which affect the Trial Balance agreement.	By the end of this sub-topic the student should be able to: a) Identify errors which affect Trial Balance agreement. b) Show journal and ledger accounts entries for the correction of errors that affect Trial Balance	Teacher to guide students to discuss on the type of errors that affect a trial balance agreement. Teacher and students to use charts of accounts to prepare journal and ledger accounts to correct errors that affect a trial balance agreement.	Charts of accounts	Is a student able to Identify errors which affect Trial Balance agreement? Is a student able to Show journal and ledger accounts entries for the correction of errors that affect Trial Balance?	5
2.2 Correction of errors and the suspense account	By the end of this sub-topic the student should be able to: a) explain the meaning and the purpose of a suspense account b) correct errors through suspense account.	Teacher to guide students on the discussion of the meaning and the purpose of suspense account i) Teacher to guide students by using charts of accounts to prepare suspense account, journal entries to correct errors that affect the agreement of the trial balance. ii) Teacher to give individual assignment to the students on the preparation of suspense account to correct accounting errors.	Chart of accounts	Is a student able to explain the meaning and the purpose of a suspense account? Is a student able to correct errors through suspense account?	2
	c) Prepare a revised income statement and financial position after the correction of errors.	i) Teacher to guide students to the preparation of the revised income statements and statement of financial position after correcting accounting errors. ii) Teacher to give the assignment to the students on the preparation of suspense account to correct accounting errors.	Charts of accounts	Is a student able to prepare a revised income statement and financial position after the correction of errors?	5

TOPIC/SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
3.0 RESERVES AND PROVISIONS 3.1 The nature of reserves and provisions.	By the end of this sub-topic the student should be able to discuss on the conceptual foundation of reserves and provisions.	i) Students to perform group discussions and plenary presentation on the explanation of the conceptual foundation of reserves and provisions such as, Revenue Reserves, General Reserves, Specific Reserves, Capital Reserves, Capital Redemption Reserves, Revaluation Reserves and Distributable profit using Library and Internet. ii) Teacher to make a summary and conclude discussions on conceptual foundation of reserves and provisions.	Library and Internet Search	Is a student able to discuss on the conceptual foundation of reserves and provisions?	5
3.2 Bad debts and Provisions for doubtful debts.	By the end of this sub-topic the student should be able to explain the meaning of Bad debts and provision for doubtful debts.	i) Teacher to conduct discussion to arrive at descriptions of the nature of bad debts and provisions for doubtful using library search. ii) Teacher to give group assignment to the students to describe nature of bad debts and provisions for doubtful debts.	Library search	Is a student able to explain the meaning of Bad debts and provision for doubtful debts?	2
3.4 Explanation of the creation, increasing and decreasing of reserves and provisions.	By the end of this sub-topic the student should be able to explain the creation, increasing and decreasing of reserves and provisions.	i) Students to form groups to discuss creation, increase and decrease of reserves and provisions.	Chart of account	Is a student able to explain the creation, increasing and decreasing of	8

TOPIC/ SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
3.5 Accounting entries for reserves and provisions.		<ul style="list-style-type: none"> ii) Teacher to give students assignment on creation, increase and decrease of reserves and provisions i) Teacher and students to show the entries for bad debts and provisions for reserves and doubtful debts on the journal, ledger accounts, statement of comprehensive income and statement of financial positions using charts of accounts. ii) Teacher to give students assignment on the preparation of books of account. 	Charts of accounts	reserves and provisions? Is a student able to show the entries for bad debts and provision for doubtful debts in the journal, ledger accounts, income statements account and financial position?	8
4.0 DEPRECIATION AND DISPOSAL OF FIXED ASSETS NON-CURRENT ASSETS 4.1 The nature and types of Non-Current Assets.	<p>By the end of this sub-topic the student should be able to:</p> <ul style="list-style-type: none"> a) describe the nature, types and valuation of Non-Current Assets. 	<ul style="list-style-type: none"> i) Teacher to guide discussion to the students based on descriptions of the nature and types of non-current asset (Fixed Assets). ii) Students to form groups and discuss valuation of non-current assets. iii) Teacher to provide individual questions to the students. 	Library search	Is a student able to describe the nature, types and valuation of Non-Current Assets (fixed Assets)?	5
	<ul style="list-style-type: none"> b) Treat appropriate accounting for non-current assets of specific transactions. 	<p>Teacher to guide students to treat appropriate accounts for non-current assets of specific transactions in the books of account using accounting charts.</p> <p>Through think- pair and share, teacher should guide students to discuss the meaning and nature of depreciation using library search.</p>	Charts of accounts	Is a student able to Treat appropriate accounting for non-current assets of specific transactions? Is a student able to discuss the nature of depreciation?	8
4.2 Nature of depreciation	By the end of this sub-topic the student should be able to discuss the nature of depreciation.		Library search		2

TOPIC/ SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
4.3. Methods/basis of depreciation	By the end of this sub-topic the student should be able to describe the methods of calculating depreciation of non-current assets.	<p>i) Teacher and students to conduct a plenary discussion on the methods of calculating depreciation for non-current assets such as, the straight line method, reducing balance method, sum of year-digit, unit of production method and sinking fund method.</p> <p>ii) Teacher to give assignment to the students on the effect of methods to the income statement over useful life of an asset and the circumstances in which each method might be the most appropriate.</p>	Library and Internet Search	Is a student able to describe the methods of calculating depreciation of non-current asset?	3
4.4. Accounting for depreciation	By the end of this sub-topic the student should be able to compute the amount of depreciation of non-current assets.	<p>i) Teacher to guide student to demonstrate on the computation of the amount of depreciation of non-current assets. Concentration should be on straight line, Reducing balance method, units of production, sum of years digits methods.</p> <p>ii) Teacher to give students individual assignment on the computation of depreciation amount by using charts of accounts.</p>	Charts of accounts	Is a student able to compute the amount of depreciation of non-current assets?	10
4.5 Disposal of Non-Current Assets (Fixed Assets)	By the end of this sub-topic the student should be able to discuss the meaning of disposal on Non-current Assets (fixed Assets).	Students to perform a role play to demonstrate and discuss the meaning of disposal of non-current asset (Fixed Assets) using library search.	Library search	Is a student able to discuss the meaning of disposal of Non-current Assets (fixed Assets)?	2

TOPIC/SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
4.6 Accounting for disposal of Non-current Assets (Fixed Assets).	By the end of this sub-topic the student should be able to: a) record transactions for depreciation and sales proceeds of assets sold in disposal account.	i) Teacher to guide students to record transactions for depreciation and sales proceeds of assets sold in disposal account by using accounting charts. ii) Teacher to give assignment to the students on the preparation of books of accounts by using charts of accounts.	Charts of accounts	Is a student able to record transactions for depreciation and sales proceeds of assets sold in disposal account?	8
	b) determine profit or loss on disposal of non-current assets (Fixed Assets).	i) Students to use charts of account to record and determine profit or loss on disposal of non-current assets (Fixed Assets). ii) Teacher to give assignment to the students on the preparation of disposal accounts by using charts of accounts.	Charts of accounts	Is a student able to determine profit or loss on disposal of non-current assets (Fixed Assets)?	6
5.0 RECOGNITION OF REVENUE AND EXPENSES					
5.1 Concept of Revenue and Expenses	By the end of this sub-topic the student should be able to explain the meaning of the terms Revenue and Expenses.	Students to brainstorm on the meaning of the terms revenue and expenses using library search under the guidance of the teacher.	Library search	Is a student able to explain the meaning of the terms Revenue and Expenses?	2
5.2 The nature of accounts for income and expenses.	By the end of this sub-topic the student should be able to: a) identify the nature of accounts for income and expenses accounts.	i) Using information from library and internet search, students to identify the nature of accounts for income and expenses accounts such as rent received, interest, and discount received and rent paid, interest paid, wages and salaries respectively. ii) Teacher to guide students on	Library and internet search	Is a student able to identify the nature of accounts for income and expenses accounts?	6

TOPIC/SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
		discussion of the nature of accounts for income and expenses. iii) Teacher to give students individual assignment for practice on identification of the nature of accounts.			
5.3 Accounting for accruals and prepayments of income and expenses.	By the end of this sub-topic the student should be able to: a) describe the nature and meaning of accruals and prepayments. b) show the entries for accruals and prepayments in the journal, ledger accounts, income statement and financial position.	By using library search, students to perform a role play to demonstrate the nature and meaning of accruals and prepayments so as to ascertain the amounts of accruals and prepayments in practice. i) Teacher to demonstrate to the students on how records of the transactions for accruals and prepayments are treated in the journals, ledger accounts, income statements and statements of financial position using accounting charts. ii) Teacher to provide individual assignment to the students on recording transactions for accruals and prepayments in the journals, ledger accounts, income statements and statements of financial position using accounting charts.	Library search Charts of accounts	Is a student able to describe the nature and meaning of accruals and prepayments? Is a student able to show the entries for accruals and prepayments in the journal, ledger accounts, income statement and financial position?	8 8
6.0 PREPARATION OF FINANCIAL STATEMENTS 6.1. The purpose and	By the end of this sub-topic the student should be able to: a) explain the purpose and structure of profit or loss accounts/income statement.	i) Students to discuss in groups the purpose and structure of income statements by using library search. ii) Students to present in the class	Library search and International Financial Reporting Standards (IFRSs)	Is a student able to explain the purpose and structure of profit or loss accounts/income	2

TOPIC/ SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
structure of income statement (Trading Profit or Loss account) for Business Entities.		the purposes and structure of income statements by using International Financial Reporting Standards (IFRSs). iii) Teacher to give group assignment on the purposes and structure of income statements by using International Financial Reporting Standards (IFRSs).		statement?	
	b) describe the nature of administrative expenses, distribution expenses, and finance cost.	Teacher to guide students to discuss on the nature of administrative expenses, distribution expenses and finance cost by using International Financial Reporting Standards (IFRSs).	Diagram showing the categories of different costs.	Is a student able to describe the nature of administrative expenses, distribution expenses, and finance cost?	2
	c) Prepare the statement of comprehensive income (income statement with the format requested by International Accounting Standards (IAS).	Using charts of accounts teacher to demonstrate to the students on the preparation of the statements of (comprehensive income statement) as per International Accounting Standards (IAS) requirement.	Charts of accounts International Accounting Standards (IAS)	Is a student able to prepare the statement of comprehensive income (income statement with the format requested by International Accounting Standards (IAS)?	5
6.2 The purpose and structure of statement of Financial Position (Balance sheet) for Business Entities	By the end of this sub-topic the student should be able to: a) explain the purpose and structure of the statements of financial position.	Through think-pair and share, teacher to guide the students on the explanation of the purposes and structure of the statements of financial position and its items, non-current assets (Fixed Assets), non-current liabilities, current liabilities and equity (Capital) using library search.	Library search and International Financial Reporting Standards (IFRS)	Is a student able to explain the purpose and structure of the statements of financial position?	5

TOPIC/SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
	b) prepare a simple statement of financial position from a trial balance using as per International Accounting Standards (IAS).	Teacher to guide students to prepare a simple statement of financial position from a trial balance as per International Accounting Standards (IAS) format.	IAS Charts of accounts	Is a student able to prepare a simple statement of financial position from a trial balance using as per International Accounting Standards (IAS)?	8
	c) record all the necessary ledger accounts and journal entries towards the preparation of trading and profit or loss accounts (statement of comprehensive Income) and statement of financial position.	i) Teacher to guide the students to discuss recording of all necessary ledger accounts and journal entries for the preparation of statements of comprehensive income and statement of financial position as per International Accounting Standards (IAS) format. ii) Teacher to provide assignment to the students on recording ledger accounts and journal entries for the preparation of statements of comprehensive income and statements of financial position.	Charts of accounts	Is a student able to record all the necessary ledger accounts and journal entries towards the preparation of trading and profit or loss accounts (statement of comprehensive Income) and statement of financial position?	10
7.0 FINANCIAL STATEMENTS ANALYSIS AND INTERPRETATION 7.1 Concepts of Financial Statements Analysis	By the end of this sub-topic the student should be able to: a) explain the meaning of financial statements analysis and accounting ratios.	i) Students to brainstorm in groups and discuss the meaning of financial statements analysis and accounting ratios using library and Internet search. ii) Teacher to give individual	Library and Internet search	Is a student able to explain the meaning of financial statements analysis and accounting ratios?	2

TOPIC/ SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
		assignment on the meaning of financial statements analysis and accounting ratios. i) Using information from library and internet search, students to discuss the purposes of financial statements analysis. ii) Teacher to summarize discussion for the purposes of financial statements analysis and give conclusion.	Library and Internet search	Is a student able to determine the purpose of financial statements analysis?	2
7.2 The computations of accounting ratios	At the end of this sub-topic the student should be able to: a) Identify different accounting ratios	i) Teacher to guide students to identify types of accounting ratios using Library and Internet search. ii) Students to form groups to discuss types of accounting ratios using library and Internet search. iii) Teacher to give assignment to the students on identification of types of accounting ratios.	Library and Internet Search	Is a student able to identify different accounting ratios?	2
	b) Compute relevant accounting ratios	c) Teacher to demonstrate to the students to compute relevant accounting ratios d) Teacher to give individual assignment to the students to compute relevant accounting ratios.		Is a student able to Compute relevant accounting ratios?	10
7.3 Interpretation of Accounting Ratios	By the end of this sub-topic the student should be able to interpret on the results of computed accounting ratios.	i) Teacher to guide students to discuss on the interpretation of the results of computed accounting ratios by using prepared questions.	Library search	Is a student able to interpret on the results of computed accounting ratios?	8

TOPIC/ SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
		ii) Teacher to conclude and give individual assignment on computed accounting ratios.			
7.4 Limitations of Financial Ratios	By the end of this sub-topic the student should be able to discuss the limitations of ratio analysis.	i) Students to brainstorm in groups by discussing the limitations of financial ratios in class. ii) Teacher to give recommendation for the limitations of financial ratios as discussed in the class.	Library search	Is a student able to discuss the limitations of ratio analysis?	3
8.0 INVESTMENT ACCOUNT 8.1 Financial stocks and shares	By the end of this sub-topic the student should be able to explain the meaning of financial stocks and shares.	Teacher to guide students to discuss the meaning of financial stocks and shares by using library search.	Library search	Is a student able to explain the meaning of financial stocks and shares?	2
8.2 Concept of Investment	By the end of this sub-topic the student should be able to discuss the meaning of the term investment.	i) Students to brainstorm in groups to discuss the meaning of investment by using library and Internet search. ii) Teacher to guide students to discuss on the meaning of the term investment.	Library and Internet Search	Is a student able to discuss the meaning of the term investment?	1
8.3 Ex-div and Cum-div	By the end of this sub-topic the student should be able to: a) describe the term ex-div and cum-div. b) distinguish between ex-div and cum-div.	Teacher and students to discuss the meaning of "exclude dividend" (Ex-div) and "include dividend" (cum-div) on purchase and sale of investment by using charts of accounts. i) by using the information from library, students to form groups to discuss the difference between ex-div and cum-div.	Charts of accounts Library search	Is a student able to describe the term ex-div and cum-div? Is a student able to distinguish between ex-div and cum-div.?	1 1

TOPIC/SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
8.4 Investments in stocks and shares	By the end of this sub-topic the student should be able to distinguish between investment in stocks and shares.	ii) Teacher to recommend on the discussions of the difference between ex-div and cum-div. By using charts or diagram, teacher to guide students to discuss distinction between investment in stocks and shares for instance government bond, treasury bills, stocks and shares in limited company by using library and Internet search.	Library and Internet search.	Is a student able to distinguish between investment in stocks and shares?	1
8.5 The format and Accounting entries of Investment Accounts.	By the end of this sub-topic the student should be able to describe the format of investment accounts and its treatment in the books of account.	Teacher to guide students to emphasize the format of investment account such as nominal value column, income column and capital value column-by using charts of accounts.	Charts of accounts.	Is a student able to describe the format of investment accounts and its treatment in the books of account?	10
8.6 Purchase and sale of fixed interest securities.	By the end of this sub-topic the student should be able to show entries for the purchase and sale of investments.	Teacher to guide students to prepare the entries for the purchase and sales of investment and compute interest yield by using charts of accounts.	Charts of accounts	Is a student able to show entries for the purchase and sale of investments?	4
8.7 Year-end Entries	By the end of this sub-topic the student should be able to show the year-end entries in the ledger and final accounts.	i) Teacher to guide discussions to arrive at recording the year-end entries in the ledger and final accounts such as accrued interest receivable and profit or loss on the sale of investment by using accounting charts. ii) Teacher to give assignment to the students to record the year-end entries in the ledger and final accounts.	Charts of accounts	Is a student able to show the year-end entries in the ledger and final accounts?	4

TOPIC/SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
8.8 Investment in shares	By the end of this sub-topic the student should be able to: a) record the accounting entries for investment in shares. b) determine when to declare and recognize dividends to be recorded in the books of accounts.	i) Teacher and students to discuss the accounting for investment in shares by using accounting charts. ii) Teacher to provide assignment for the students to practice on recording investment in shares by using charts of accounts. i) Teacher to guide discussions to arrive at determination and declaration of the period for recording dividends in the books of accounts by using accounting charts. ii) Teacher to provide individual assignment to the students to determine and record dividends in the books of accounts by using accounting charts.	Charts of accounts	Is a student able to record the accounting entries for investment in shares?	8
9.0 BRANCH ACCOUNTING 9.1 Nature and meaning of Branch Accounts	By the end of this sub-topic the student should be able to: a) describe the nature and meaning of the term branch. b) Discuss the feature of branches.	i) Through think-pair and share, teacher to guide the students to discuss the term branch by using library search. ii) Teacher to provide assignment to the students in groups to discuss the nature and meaning of branch by using library search. i) Teacher to use the questions and answers technique to discuss the nature and features of branches. ii) Teacher to provide group discussion to discuss the features of branches.	Library search	Is a student able to describe the nature and meaning of the term branch? Is a student able to discuss the feature of branches?	2 1 1

TOPIC/ SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
	c) Differentiate between autonomous and non- autonomous branches.	i) Students to brainstorm in groups to discuss the difference between autonomous and non- autonomous branches using library search and Internet search. ii) Students to make presentation in the class on the differences between autonomous and non- autonomous branches.	Library and Internet search.	Is a student able to differentiate between autonomous and non- autonomous branches?	1
	d) prepare different forms of branch accounts.	Teacher to demonstrate to the students on how to prepare different forms of branch accounts such as, branch stock account, goods sent account, branch adjustment account and branch debtors' account through charts of accounts.	Chart of accounts	Is a student able to prepare different forms of branch accounts?	10
9.2 Non-autonomous/ integrated branches (Head office Maintains full set of accounting records)	By the end of this sub-topic the student should be able to: a) give examples of businesses with non autonomous branches. b) record relevant accounts for the transactions of non-autonomous branches.	Teacher to guide students to narrate on examples of businesses with non-autonomous branches by using the available companies/firms in the country as examples. Teacher to guide students to prepare account for the transactions of non-autonomous branches by using charts of accounts.	Branch companies/firms that are available in the country Charts of accounts	Is a student able to give examples of businesses with non autonomous branches? Is a student able to record relevant accounts for the transactions of non- autonomous branches?	1 10
9.2.1 Transactions at branches	By the end of this sub-topic the student should be able to record relevant books of account of the Head office and Branch.	Teacher to demonstrate to the students to record relevant books of account for the Head Office and Branch, such as goods sent to branch account, branch stock account, branch expenses account,	Charts of accounts	Is a student able to record relevant books of account of the Head office and Branch?	10

TOPIC/SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
		branch debtors' account and branch income statements by using charts of account.			
9.2.2 Goods invoiced to branch at selling price, cost price and at cost plus.	By the end of this sub-topic the student should be able to record goods invoiced to branch at selling price, cost price and at cost plus.	Teacher to guide the students to record in the books of accounts by using charts of accounts, goods invoiced to branch at cost price, cost, plus and at selling price.	Charts of accounts	Is a student able to record goods invoiced to branch at selling price, cost price and at cost plus?	10
9.3 Autonomous branches (Branch maintains full set of accounting records)	By the end of this sub-topic the student should be able to: a) distinguish the characteristics of autonomous branch from a non-autonomous branch.	i) Students to search information from library, internet and experts on distinctions of the characteristics of autonomous branch from non-autonomous branch. ii) Teacher and students to discuss on distinctions for the characteristics of autonomous branch from a non-autonomous branch and give conclusion.	Library, Internet and Experts.	Is a student able to distinguish the characteristics of autonomous branch from a non-autonomous branch?	2
	b) Transactions with autonomous branch.	i) Teacher to guide students to demonstrate on the recording of transactions with autonomous branch in the books of accounts using charts of accounts. ii) Teacher to give individual assignment to record transactions of autonomous branch in the books of account using charts of accounts.	Charts of account	Is a student able to record transactions with autonomous branch?	10
	c) Prepare Head office current account.	Teacher to demonstrate to the students on the preparation of the head office current account using charts of accounts.	Charts of accounts	Is a student able to prepare head office current account?	8
	d) Prepare branch current account.	Teacher to demonstrate to the students on the preparation of the	Charts of account	Is a student able to prepare branch	8

TOPIC/SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
		branch current account using charts of accounts i) Teacher to guide students to prepare branch, head office and combined income statements in the case of integrated and autonomous branches using charts of accounts. ii) Teacher to provide individual assignment to the students on preparation of branch, head office and combined income statements in the case of integrated and autonomous branches using charts of accounts.	Charts of account	current account? Is a student able to prepare branch, head office and combined profit income statements?	5
9.4 Accounting for items in transit	By the end of this sub-topic the student should be able to: a) describe problems/ complications of goods in transit and cash in transit. b) record the adjustment of goods in transit and cash in transit in the books of account (branch current account) and in the financial position (Balance sheet).	Teacher and students to discuss on the descriptions of problems or complications of goods in transit and cash in transit involved in accounting for branches. i) Teacher to guide students to record the adjustments of goods in transit and cash in transit in the books of account (branch current account) and in the statements of financial position using charts of accounts. ii) Teacher to give individual assignment to the students to record the adjustments of goods in transit and cash in transit in the books of account (branch current account) and in the statements of financial position.	Charts of accounts Charts of accounts	Is a student able to describe problems/ complications of goods in transit and cash in transit? Is a student able to record the adjustment of goods in transit and cash in transit in the books of account (branch current account) and in the financial position (Balance sheet)?	8 8

FORM VI

CLASS COMPETENCES

At the end of form six, student should demonstrate ability to:

1. Take responsibility as a member of a group for jointly decided actions and decisions in Accounting discipline
2. Make appropriate use of technology in solving problems at the individual and community level.
3. Use science and technology effectively and critically showing responsibility towards the Accounting procedures
4. Demonstrate and understand the world business transactions as a set of related systems by recognizing that problem solving contexts do not exist in isolation
5. Collect, analyze, organize and critically evaluate financial information
6. Identify and solve problems and make decisions using critical and creative thinking

CLASS OBJECTIVES

At the end of this course, the student should be able to:

1. Have a sound knowledge of the analytical and interpretive aspects of the Accounting function of analyzing, interpreting financial data and reporting the meaningful implications of this data.
2. Create business opportunities, creatively solve problems and take risks, respecting the rights of others and environmental sustainability.
3. Acquire and apply essential business knowledge, skills and principles to productively and profitably conduct business in changing business environment.

TOPIC/ SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
1.0 PARTNERSHIP ACCOUNTING 1.1 Valuation of goodwill when admitting a new partner	By the end of this sub-topic the student should be able to: a) describe the term goodwill	i) Through think-pair and share teacher should guide students to describe the term Goodwill. ii) Students and teacher to conduct a plenary discussion on the meaning of Goodwill by searching information from library.	Library and Internet Search.	Is a student able to describe the term goodwill?	1
	b) determine the value of goodwill when introduce new partner in the business.	i) Teacher to guide students to determine the value of goodwill when introduce a new partner in the business. ii) Teacher to give extra questions to the students on the calculation of goodwill.		Is a student able to determine the value of goodwill when a new partner is introduced in a business?	1
1.2 Methods of computing and accounting for goodwill.	By the end of this sub-topic the student should be able to explain the number of methods of computing goodwill.	i) Students to form group discussions in the class to discuss on the number of methods of computing goodwill, such as multiple annual turnover, multiple annual profit and the excess of the capitalized value of the annual profit over the current value of the net tangible of the business. ii) Students to present in the class on the findings of the discussed methods of computing goodwill.	Library search. Flip charts	Is a student able to explain the number of methods of computing goodwill?	4
1.3 Revaluation of partnership assets	By the end of this sub-topic the student should be able to:	By using charts of accounts, students to describe the Revaluation of assets when	Chart of accounts	Is a student able to describe revaluation of	2

TOPIC/SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
	a) describe on revaluation of Assets when new partner is admitted in the business. b) record the revalue asset in the books of account.	a new partner is admitted in the business. Teacher to guide students on the treatments of the revalue assets in the books of account, using different required charts of accounts.	Chart of accounts	Assets when new partner is admitted in the business? Is a student able to record the revalue asset in the books of account?	3
1.4 Dissolution of partnership	By the end of this sub-topic student should be able to: a) explain the process of dissolution of a partnership b) describe the reasons for the dissolution of a partnership.	i) Students to use library sources to search information concerning the process of the dissolution of the partnership. ii) Students to use diagram or chart to present on the process of dissolution of partnership in class. i) Through think pair and share, teacher should guide students to describe the reasons for the dissolution of partnership using library search. ii) Teacher and students to conduct a plenary discussion on the reasons for the dissolution of a partnership.	Library search and Chart or diagram showing the process for dissolution of partnership. Library search	Is a student able to explain the process of dissolution of a partnership? Is a student able to describe the reasons for the dissolution of a partnership?	1
	c) record various accounts on the dissolution of a partnership	i) Teacher to guide students to use charts of accounts to record on the accounts required in the dissolution of partnership. ii) Teacher to give individual assignment to the students on the preparations of different books of account for the dissolution of partnership.	Charts of Accounts	Is a student able to record various accounts on the dissolution of a partnership in the books?	4
1.5 The Gurner Vs Murray's Case and	By the end of this sub-topic the student should be able to:	Teacher to guide students to brainstorm the case of the Gurner Vs Murray in	Library search	Is a student able to state the Gurner Vs Murray's	1

TOPIC/SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
Insolvency of partner in partnership dissolution.	<p>a) describe the Gurner Vs Murray Case in reference to insolvent partner on dissolution.</p> <p>b) treat the Gurner Vs Murray Case in reference to insolvent partner in the books of partnership firm.</p>	<p>relation to insolvency of a partner during dissolution.</p> <p>i) Teacher to demonstrate to the students on how to treat the Gurner Vs Murray case in reference to involvement partner in the books of business partnership, using charts of accounts.</p> <p>ii) Teacher to give individual assignment to students on the treatment of Gurner Vs Murray Case in references to insolvent partner.</p>	Charts of Accounts	<p>Case in reference to insolvent partner on dissolution?</p> <p>Is a student able to treat the Gurner Vs Murray's Case in reference to insolvent partner in the books of business partnership?</p>	4
1.6 Accounting for Amalgamation of partnership	<p>By the end of this sub-topic the student should be able to:</p> <p>a) describe the meaning and process of amalgamation of partnership.</p> <p>b) prepare relevant accounts and statements on amalgamation of partnership.</p>	<p>i) Students to form groups to describe the meaning and the process of amalgamation of a partnership using library search.</p> <p>ii) Students to present the results of their findings for group discussion in the class with guidance of teacher.</p> <p>i) Teacher to guide students using charts of accounts to prepare relevant accounts and statements on amalgamation.</p> <p>ii) Teacher to give students group assignment on issues of amalgamation of partnership.</p>	Library search	Is a student able to describe the meaning and process of amalgamation of partnership?	1
			Charts of accounts	Is a student able to prepare relevant accounts and statements on amalgamation of partnership?	4
1.7 Accounting for Retirement of Partnership	<p>By the end of this sub-topic the student should be able to:</p> <p>a) compute the value of outgoing partner's share of goodwill.</p>	<p>i) Teacher to guide students to attain on the computation of the value of outgoing partner's share of goodwill.</p> <p>ii) Teacher to give assignment to the students on the computation of outgoing partner's share of goodwill.</p>	Chart or diagram showing computation of the value of outgoing partner's share of goodwill	Is a student able to compute the value of outgoing partner's share of goodwill?	1

TOPIC/ SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
	b) compute changes in partners' profit sharing ratios on retirement. c) prepare relevant books of account on retirement of partnership.	Using tables for calculations, teacher to guide students on the computation of the changes in partners' profit sharing ratios on the retirement. i) Teacher and students to prepare relevant books of accounts on the retirement of a partnership using different charts of accounts ii) Teacher to give individual assignment to the students on the computation and the preparation of different books of accounts using charts of accounts.	Table showing computation of the change in partners' profit sharing ratio. Chart of accounts	Is a student able to compute changes in partners' profit sharing ratios on retirement? Is a student able to prepare relevant books of account on retirement of partnership?	2 4
2.0 PAYROLL ACCOUNTING					
2.1 Concept of Payroll accounting	By the end of this sub-topic the student should be able to express the meaning and objectives of payroll accounting.	Using information from library teacher and student to use questions and answers technique to come up with the meaning and objectives of the payroll.	Library search	Is a student able to express the meaning and objectives of payroll accounting?	1
2.2 Employee's Basic Pay	By the end of this sub-topic the student should be able to: a) identify the basic pay of an employee in different basis. b) compute the basic pay of an employee.	Students to form groups to identify the basic pay of an employee in monthly basis, quarterly basis and/or annual basis using table of basic pay on different basis. i) Teacher to guide students on the computation of the basic pay of an employee. ii) Teacher to give assignment to the students on the Calculation of the basic pay.	Table showing different basic pay in different basis and rates. Charts showing computation of basic pay of an employee	Is a student able to identify the basic pay of an employee in different basis? Is a student able to compute the basic pay of an employee?	1
2.3 Calculations for gross pay of an employee	By the end of this sub-topic the student should be able to identify and compute gross pay of an employee.	Students through group discussion should identify and compute the gross pay of an employee by adding other income received to basic pay.	Sample of salary slip and payroll.	Is a student able to identify and compute gross pay of an employee?	1

TOPIC/SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
2.4 Calculation of Various deductions from the employee's pay.	By the end of this sub-topic the student should be able to: a) compute all compulsory/statutory deductions of an employee's pay. b) compute all non-compulsory deductions of an employee's pay.	Teacher to guide students to the computations of statutory/ compulsory contributions (deductions) such as, P.A.Y.E tax, tax relief N.S.S.F or L.A.P.F, P.P.F etc. Teacher to guide students to the computations of all non-compulsory contributions (deductions) such as, salary advance, loans payments, voluntary payments etc. Students to form a group to discuss on the identification and computation of the net pay of an employee's pay.	Sample of salary slip Sample of a salary slip	Is a student able to compute all compulsory/statutory deductions of an employee's pay? Is a student able to compute all non-compulsory deductions of an employee's pay?	2 2
2.5 Net Pay calculations	By the end of this sub-topic the student should be able to calculate the net pay of an employee's pay.		Sample of a salary slip	Is a student able to calculate the net pay of an employee's pay?	4
2.6 Preparation of Payroll Account	At the end of this sub-topic the student should be able to: a) prepare payroll account of an employee's pay.	i) Teacher to guide students on the preparation of the payroll account of an employee's pay, employee's earnings statement. ii) Teacher to give an individual assignment to students for the preparation of employee's earnings statement and journal entries of Payments and deductions.	Payroll and a sample of Salary Slip Charts of account	Is a student able to prepare payroll account of an employee's pay?	4
	b) treat various payments and deductions in the journal.	i) Teacher to guide students to treat various payments and deductions in the journal, using charts of accounts. ii) Teacher to give an individual assignment to students for the preparation of journal entries for the payments and deductions.	Charts of accounts	Is a student able to treat various payments and deductions in the journal?	4
2.7 Preparation of Cash Payments analysis for employees.	By the end of this sub-topic the student should be able to summarize on cash payments analysis for employees payroll.	Teacher to give a group assignment to the students on the preparation of cash payment analysis for the employee's payroll using charts of accounts.	Charts of accounts	Is a student able to summarize on cash payments analysis for employees payroll?	4

TOPIC/SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
3.0 CONTAINER ACCOUNTS 3.1 Meaning and Classes of container	By the end of this sub-topic the student should be able to: a) describe the meaning and nature of container b) distinguish between returnable and non-returnable container.	Teacher should guide students on the description of the meaning and nature of container using library search. i) Students to search information through library on the types of containers so as to be able to distinguish between returnable and non-returnable containers. ii) Students to present on their findings in the class. iii) Teacher to summarize, conclude and recommend on the presentation made by the students	Library search	Is a student able to describe the meaning and nature of container? Is a student able to distinguish between returnable and non-returnable containers?	1 1
3.2 Rates used in containers	By the end of this sub-topic the student should be able to identify rates or prices used in containers.	i) Teacher to guide students on how to identify different rates or prices used in container accounts by using different charts of accounts, these are charged out rate, returnable rate, purchases rate and selling price of the containers. ii) Teacher to give an individual assignment to the students on the identification of different rates used in container accounts by using charts of accounts.	Charts of accounts	Is a student able to identify rates or prices used in containers?	3
3.3 Important calculations in container account	By the end of this sub-topic the student should be able to: a) Calculate Hiring charges, Depreciation, Retained containers and a closing	i) Students to formulate a group to discuss on the computation of Hiring charge, Depreciation charge, Retained containers and a closing balance of the containers	Charts of accounts	Is a student able to calculate Hiring charges, Depreciation, Retained containers	4

TOPIC/SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
	balance of containers	using charts of accounts. ii) Teacher to conclude and recommend on the computation made by students in the class.		and a closing balance of containers?	
	Compute profit or loss on containers	i) Students to present the computation of the profit or loss on containers under the guidance of the teacher. ii) Teacher to give an individual assignment to the students on different important calculation in container accounts.	Charts of accounts	Is a student able to compute profit or loss on containers?	4
3.4 Methods for preparation of container accounts 3.4.1 Container suspense method	By the end of this sub-topic the student should be able to prepare different accounts using container suspense method.	i) Teacher to demonstrate to the students on the preparation of different accounts using containers suspense method, such as containers stock account, containers suspense account and container debtors' account. ii) Teacher to give individual assignment to students on the preparation of accounts in containers suspense method using charts of accounts.	Charts of accounts	Is a student able to prepare different accounts using container suspense method?	7
3.4.2 Container Depreciation Method	By the end of this sub-topic the student should be able to prepare different accounts using container depreciation method.	i) Teacher to guide students using charts of accounts to prepare different books of account through containers depreciation method, such as container suspense account, container stock account and container profit/loss account. ii) Teacher to give individual	Charts of accounts	Is a student able to prepare different accounts using container depreciation method?	7

TOPIC/SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
3.5 Statement of profit or loss on containers	By the end of this sub-topic the student should be able to prepare a statement of profit or loss on containers.	assignment to students on the preparation of accounts in containers depreciation method using charts of accounts. i) Teacher to demonstrate to the students on the treatment of containers in the statement of financial position using charts of accounts. ii) Teacher to give individual assignment to students on the preparation of statement of financial position of containers using charts of accounts.	Charts of accounts	Is a student able to prepare a statement of profit or loss on containers?	7
3.6 Treatment for containers in the statements of the financial position	By the end of this sub-topic the student should be able to treat containers in the statement of financial position.	i) Teacher to demonstrate to the students on the treatment of containers in the statement of financial position using charts of accounts. ii) Teacher to give individual assignment to students on the preparation of statement of financial position of containers using charts of accounts	Charts of accounts	Is a student able to treat containers in the statement of financial position?	4
4.0 STOCK VALUATION 4.1 Concepts of stock and stock valuation	By the end of this sub-topic the student should be able to explain the meaning of stock and stock valuation.	i) Through think pair and share, teacher should guide students to describe the terms stock and stock valuation. ii) Teacher and students to conduct a plenary discussion on the meaning of stock and stock valuation.	Library search	Is a student able to explain the meaning of stock and stock valuation?	1
4.2 Stock taking system	By the end of this sub-topic the student should be able to: a) describe the meaning of stock taking system	Students and teacher, to brainstorm on the meaning of the term stock taking system, by using information from library.	Library search	Is a student able to describe the meaning of stock taking system?	1

TOPIC/SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
	b) explain the common systems (types) of stock taking.	<ul style="list-style-type: none"> i) Students to use library and internet to search on the information of the description of the systems (types) of stock taking, such as perpetual and periodic stock taking. ii) Students to present on their findings in the class. iii) Teacher to summarize and recommend on the presentation made by the students. 	Library and internet search	Is a student able to explain the common systems (types) of stock taking?	2
4.3 Measurement of stock	By the end of this sub-topic the student should be able to give the methods in which stocks can be measured.	Teacher to guide student on the measurement of the stock (either at Cost or at Net Realizable Value) as per International Financial Reporting Standards (IFRSs).	International Accounting Standards (IAS 2)	Is a student able to give the methods in which stocks can be measured?	4
4.4 Stock valuation methods	By the end of this sub-topic the student should be able to: <ul style="list-style-type: none"> a) examine the various methods used in stock valuation. 	<ul style="list-style-type: none"> i) Students to form groups in the class to discuss the different methods of stock valuation such as First in first out method (FIFO), Average cost method (AVCO), Profit estimation method etc, ii) Students to present on their findings in the class. iii) Teacher to summarise, conclude and recommend on the presentation made by the students. 	Charts Showing Different Methods Of stock valuation	Is a student able to examine the various methods used in stock valuation?	7
	b) describe the advantages and disadvantages of each stock valuation method.	<ul style="list-style-type: none"> i) Teacher to guide students to give out a chart showing the advantages and disadvantages of each stock valuation method. ii) Teacher to give group assignment to students on the identification of the advantages and disadvantages of each stock valuation method. 	Charts showing the advantages and disadvantages of each method	Is a student able to describe the advantages and disadvantages of each stock valuation method?	4

TOPIC/ SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
	c) Prepare various stock sheets using different methods of stock valuation.	<ul style="list-style-type: none"> i) Teacher to guide students on the preparation of the stock sheets using different methods of stock valuation by charts of accounts. ii) Teacher to give individual assignment to students on the preparation of different stock sheets using charts of accounts. 	Charts of accounts	Is a student able to prepare various stock sheets using different methods of stock valuation?	4
4.5 Income statement showing the effects of stock error.	By the end of this sub-topic the student should be able to prepare the income statement that showing the effects of stock destroyed.	Teacher to demonstrate on chalk board, the preparation of the income statement that showing the effects of assets destroyed by using charts of accounts.	Charts of accounts	Is a student able to prepare the income statement that showing the effects of stock destroyed?	4
4.6 Stock estimation	By the end of this sub-topic the student should be able to compute stock estimation.	<ul style="list-style-type: none"> i) Teacher to guide students on the computation of the stock estimation using retail method, gross profit method and net realizable method by charts of accounts. ii) Teacher to give individual assignment to students on the computation of stock estimation under retail method, gross profit method, and net realizable method using charts of accounts. 	Charts of accounts	Is a student able to compute on estimate of stock?	4
4.7 Stock valuation and insurance claim	By the end of this sub-topic the student should be able to determine the actual loss; sum insured the value of stock destroyed and the amounts to be claimed.	<ul style="list-style-type: none"> i) Students to form groups in the class to discuss on how to determine the actual loss, sum insured, the value of stock destroyed and the amount to be claimed. ii) Students to present the result of their discussion in the class. iii) Teacher to summarise, recommend on the presentation made by the students. 	Charts showing computation of actual loss, value of stock destroyed and the amounts to be claimed.	Is a student able to determine the actual loss, sum insured the value of stock destroyed and the amount to be claimed?	7

TOPIC/ SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
4.8 Stock Group Valuation	By the end of this sub-topic the student should be able to determine the values of many or several types of stock items.	<p>i) Teacher to guide students to determine the values of many or several types of stock items by using article method and category method.</p> <p>ii) Teacher to give individual assignment to the students to determine the values where stock items are of different types.</p>	Charts Showing Types of Stock items.	Is a student able to determine the values of many or several types of stock items?	7
5.0 ACCOUNTING FOR ROYALTIES 5.1 The meaning of Royalties	By the end of this sub-topic the student should be able to discuss the meaning and nature of royalties.	<p>i) Through think pair and share, students should discuss on the meaning and nature of the Royalties concept using library search.</p> <p>ii) Teacher and students to conduct a plenary discussion on the meaning and nature of Royalties.</p>	Library search	Is a student able to discuss the meaning and nature of royalties?	1
5.2 Minimum rent and short workings	By the end of this sub-topic the student should be able to describe the terms minimum rent and short workings.	Teacher to guide students on the description of the terms Minimum rent and Short workings through information searched from library.	Library search	Is a student able to describe the terms minimum rent and short workings?	1
5.3 Accounting entries in the books of lessor.	By the end of this sub-topic the student should be able to prepare relevant books of account of lessor.	<p>i) Teacher to guide students to the preparation of the relevant books of accounts of lessor such as Royalties Receivable Account, Lessee account and the Short working allowable account using different charts of accounts.</p> <p>ii) Teacher to give individual assignment to the students on the preparation of books of accounts using different charts of accounts.</p>	Charts of Accounts	Is a student able to prepare relevant accounting entries in the books of lessor?	8

TOPIC/SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
5.4 Accounting entries in the books of lessee	By the end of this sub-topic the student should be able to prepare relevant books of account of lessee.	<ul style="list-style-type: none"> i) Teacher to guide students on the preparation of the relevant entries of the books of accounts of lessee such as Royalty Account, Lessor (land lord) account and the Short working account using different charts of accounts. ii) Teacher to provide individual assignment to the students on the treatments of books of accounts using different charts of accounts. 	Charts of Accounts	Is a student able to prepare relevant books of account of lessee?	8
6.0 COMPANY ACCOUNTS 6.1 Introduction to companies account	By the end of this sub-topic the student should be able to: <ul style="list-style-type: none"> a) examine on the meaning and different types of companies. 	<ul style="list-style-type: none"> i) Through think pair and share, teacher should guide students to examine on the meaning and different types of the companies. ii) Teacher and students to conduct a plenary discussion on the meaning and different types of the companies. 	Library search	Is a student able to examine on the meaning and different types of companies?	2
	<ul style="list-style-type: none"> b) determine the procedures of raising capital of the company. 	Teacher to guide students on the description of the procedures used by the companies to raise capital of the business, through information searched from library and study tours in Dar-es-salaam Stock exchange.	Sample of Prospectus Of the companies	Is a student able to determine the procedures of raising capital of the company?	2
6.2 Raising of share capital	By the end of this sub-topic the student should be able to: <ul style="list-style-type: none"> a) explain the meaning, types and steps used to issue shares. 	<ul style="list-style-type: none"> i) Students to use library and internet to search the information on the meaning of shares, types of shares, steps used to issue shares and different terms used on issue of shares (that is at par, at discount and at premium). ii) Students to present their findings in the class. 	Library and Internet search	Is a student able to explain the meaning, types and steps used to issue shares?	8

TOPIC/ SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
		iii) Teacher to summarise, conclude and recommend on the presentation made by the students.			
	b) Determine the terms of issues shares.	i) Teacher to demonstrate to students on different terms used on issue of shares, that is shares issued at par, at discount and at premium, by using charts of accounts. ii) Teacher to give individual assignment to students on different terms used to issue shares of the company.	Charts of accounts	Is a student able to determine different terms of issues shares?	4
	c) elaborate on oversubscription and under subscription for issued shares.	Teacher to guide students to elaborate on over and under subscriptions of issued shares of the company by using questions and answers techniques.		Is a student able to elaborate on oversubscription and under subscription for issued shares?	7
	d) determine various terms of payments for issued shares.	i) Teacher to guide students to determine various terms of payments for the issued shares payable on instalment, which is on application, on allotment and on calls by using charts of accounts. ii) Teacher to give individual assignment to students on the identification of terms of payments for issued shares.	Charts of accounts	Is a student able to determine various terms of payments for issued shares?	10
6.3 Accounting entries for issued shares	By the end of this sub-topic the student should be able to: a) prepare accounting entries for shares issued.	i) Teacher to guide students to the preparation of the relevant accounting entries for shares issued at par, at discount and at premium using different charts of accounts. ii) Teacher to give individual assignment to the students on the preparation of accounting entries using different charts of accounts.	Charts of accounts	Is a student able to prepare accounting entries for shares issued?	8

TOPIC/ SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
	b) determine the amount of share failed to be paid on different stages of payment.	<ul style="list-style-type: none"> i) Students through group discussion to determine the amount of shares failed to be paid on different stages of payments (application, allotment and calls) that are calls in arrears. ii) Students to present in the class on how calls in arrears can be determined in different stages of payments. iii) Teacher to summarise, conclude and recommend on the presentation made by the students. 	Library search	Is a student able to determine the amount of share failed to be paid on different stages of payment?	8
6.4 Accounting for Forfeiture and Re-issue of shares	<p>By the end of this sub-topic the student should be able to:</p> <ul style="list-style-type: none"> a) prepare various entries for cancellation of share capital and calls in arrears for shares to be forfeited. 	<ul style="list-style-type: none"> i) Teacher to guide students to the preparation of the relevant entries for the cancellation of share capital (forfeited shares) using different charts of accounts. ii) Teacher to provide individual assignment to the students on the treatments of books of accounts using different charts of accounts. 	Charts of Accounts.	Is a student able to prepare various entries for cancellation of share capital and calls in arrears for shares to be forfeited?	10
	b) prepare various accounting entries for shares re-issued in full and part re-issue.	<ul style="list-style-type: none"> i) Teacher to guide students to the preparation of the relevant entries for shares re-issued (in full and part re-issue) using different charts of accounts. ii) Teacher to provide individual assignment to the students on the treatments of books of accounts using different charts of accounts. 	Charts of accounts	Is a student able to prepare various accounting entries for shares re-issued in full and part re-issuing?	7
6.5 Redemption of Preference Shares	By the end of this sub-topic the student should be able to:	<ul style="list-style-type: none"> i) Teacher to use the questions and answers technique to establish the 	Library search	Is a student able to explain the conditions	1

TOPIC/ SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
	<p>a) explain the meaning and conditions for redemption of preference shares.</p> <p>b) prepare accounting entries for the redemption of preference shares.</p>	<p>meaning and conditions for redemption of preference shares. Teacher to provide a summary and conclusion of the meaning and conditions for redemption of preference shares.</p> <p>ii) Teacher to guide students to the preparation of the relevant accounting entries for the redemption of preference shares using different charts of accounts. Teacher to give individual assignment to the students on the preparation of accounting entries using different charts of accounts.</p>	Charts of accounts	for redemption of preference shares	10
6.6 Redemption of Debentures	<p>By the end of this sub-topic the student should be able to:</p> <p>a) describe the meaning and types of debentures.</p> <p>b) determine relevant terms of redemption.</p>	<p>i) Students to brainstorm on the meaning and types of debentures, through information searched from library.</p> <p>ii) Students to present the results from their findings for their discussion in the class.</p> <p>i) Teacher to guide students to determine various terms of redemption of debentures (that is at par, at premium and discount) by using charts of accounts. Teacher to give individual assignment to students on the identification of terms of redemption of debentures through different charts of accounts.</p> <p>i) Students to form groups in the class to discuss the methods used to redeem debentures such as sinking</p>	Library search	Is a student able to describe the meaning and types of debentures?	1
	<p>c) discuss the methods used to redeem debentures.</p>	<p>i) Students to form groups in the class to discuss the methods used to redeem debentures such as sinking</p>	Charts of accounts	Is a student able to determine relevant terms of redemption?	7
			Library search	Is a student able to discuss the methods used to redeem debentures?	4

TOPIC/SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
		<p>fund method, purchase in opening market and annual drawing from the profit using library searching information.</p> <p>ii) Students to present their findings of their discussion in the class.</p> <p>iii) Teacher to summarise, conclude and recommend on the presentation made by the students.</p>			
	d) prepare accounting entries for debentures redemption using method of redemption.	<p>i) Teacher to guide students to the preparation of the relevant accounting entries for the debenture redemption using the stated methods of redemptions, through different charts of accounts.</p> <p>ii) Teacher to provide individual assignment to the students on the treatments of books of accounts using different charts of accounts.</p>	Charts of accounts	Is a student able to prepare accounting entries for debentures redemption using methods of redemption?	10
6.7 Final Accounts of Companies	By the end of this sub-topic the student should be able to prepare final accounts of company.	<p>i) Teacher to demonstrate to the students on the treatment of the statement of comprehensive income/ income statement, profit or loss appropriation account, statement of financial position and cash flow statement using different charts of accounts.</p> <p>ii) Teacher to give individual assignment to students on the preparation of elements of final accounts using different charts of accounts.</p>	Charts of accounts	Is a student able to prepare final accounts of a company?	10

TOPIC/ SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
7.0 HIRE PURCHASE ACCOUNTING 7.1 Nature of Hire Purchase	By the end of this sub-topic the student should be able to explain the nature of hire purchase and different terms as used in Hire purchase.	<ul style="list-style-type: none"> i) Students to use library and internet to search the information on the meaning and nature of hire purchase, and different terms used in hire purchase such as HP price, HP interest, HP down payments and hire purchase instalments. ii) Students to present their findings in the class. iii) Teacher to summarise, conclude and recommend on the presentation made by the students. 	Library and Internet search	Is a student able to explain the nature of hire purchase and different term used in Hire purchase?	4
7.2 Calculations for interest on hire purchase	By the end of this sub-topic the student should be able to calculate interest on hire purchase.	<ul style="list-style-type: none"> i) Teacher to guide students on the computation of the interest on hire purchases using charts and tables in the following cases: <ul style="list-style-type: none"> - where cash price, interest rate and HP price are given - where cash price and HP price are given but not interest rate. - where HP price and interest rate are given but not cash price. ii) Teacher to provide individual assignment to the students on the computation of interest on hire purchase. 	Charts and Tables showing the calculations	Is a student able to calculate interest on hire purchase?	5
7.3 Accounting Entries for recording transactions	By the end of this sub-topic the student should be able to: <ul style="list-style-type: none"> a) prepare various books of account of hire purchaser. 	<ul style="list-style-type: none"> i) Teacher to demonstrate to the students on the treatment of relevant accounts in the books of hire purchaser such as, Asset account, Hire vendor account, Hire 	Charts of accounts	Is the student able to prepare various books of account of hire purchaser?	8

TOPIC/ SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
		<p>purchase interest account and depreciation account using different charts of accounts.</p> <p>ii) Teacher to give individual assignment to students on the preparation of accounts in the books of hire purchaser using different charts of accounts.</p>			
	b) prepare various books of account of hire vendor.	<p>i) Teacher to guide students on the treatment of relevant accounts in the books of hire vendor (land lord) such as, Hire purchase debtor account, Hire purchase interest account and Hire purchase sales account using different charts of accounts.</p> <p>ii) Teacher to give individual assignment to students on the preparation of accounts in the books of hire vendor (land lord) using different charts of accounts.</p>	Charts of accounts	Is a student able to prepare various books of account of hire vendor?	8
	c) prepare hire purchase interest suspense account in the books of hire purchaser and hire vendor.	<p>i) Teacher to guide students on the preparation of Hire purchase interest suspense accounts using different charts of accounts.</p> <p>ii) Teacher to give individual assignment to students on the preparation of accounts in the books of hire vendor (land lord) using different charts of accounts.</p>	Charts of accounts	Is a student able to prepare hire purchase interest suspense account in the books of hire purchaser and hire vendor?	7
7.4 Repossessions of Assets	By the end of this sub-topic the student should be able to: a) explain the meaning of repossession of an asset.	<p>i) Students to brainstorm on the meaning of repossession of an asset.</p> <p>ii) Students to conduct a library search on the term repossession as used in the accounting for Hire Purchase.</p>	Library search	Is a student able to explain the meaning of repossession of an asset?	1

TOPIC/SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
	b) record repossession transactions in the books of hire purchaser and hire vendor.	i) Teacher to guide students to record on relevant accounts for repossession transactions in the books of Hire purchaser and Hire vendor using different charts of accounts. ii) Teacher to give individual assignment to students on the preparation of accounts in the books of hire vendor (land lord) and hire purchaser using different charts of accounts.	Charts of accounts	Is a student able to record repossession transactions in the books of hire purchaser and hire vendor?	7
7.5 Final Accounts on Hire Purchase	By the end of this sub-topic the student should be able to prepare statements of comprehensive income and the statements of financial position.	i) Teacher to demonstrate to the students on the treatment of the statement of comprehensive income/income statement, statement of financial position on hire purchase using different charts of accounts. ii) Teacher to give individual assignment to students on the preparation of elements of final accounts using different charts of accounts.	Charts of Accounts	Is a student able to prepare statements of comprehensive income and the statements of financial position?	7
8.0 COST ACCOUNTING 8.1 Nature of Cost and Cost Accounting	By the end of this sub-topic the student should be able to: a) describe the meaning and objectives/ importance of cost accounting. b) differentiate and compare between cost accounting and financial accounting.	i) Students to use library and internet to search the information on the meaning and objectives/importance of cost accounting. ii) Students to present their findings in the class. iii) Teacher to summarise, conclude and recommend on the presentation made by the students. i) Students to form groups to discuss on the similarities and differences of cost accounting and financial	Library and Internet search	Is a student able to describe the meaning and objectives/ importance of cost accounting?	2
	b) differentiate and compare between cost accounting and financial accounting.	i) Students to form groups to discuss on the similarities and differences of cost accounting and financial	Library and Internet Search	Is a student able to differentiate and compare between cost	2

TOPIC/ SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
		<p>accounting through charts and tables by using information from library and internet search.</p> <p>ii) Students to present their findings in the class.</p> <p>iii) Teacher to summarise, conclude and recommend on the presentation made by the students.</p>		accounting and financial accounting?	
	c) discuss cost classification.	Teacher and students to use questions and answers technique to discuss on the classification of cost, such as fixed cost, variable cost, manufacturing cost, sunk cost, direct cost, overhead cost and opportunity cost	Library search	Is a student able to discuss cost classification?	4
8.2 Break-even point	<p>By the end of this sub-topic the student should be able to:</p> <p>a) compute the break-even point (in both units and shillings) for a single product.</p>	<p>i) Teacher to guide students on the computation of the break-even point for a single product in both units and in shillings through graphs.</p> <p>ii) Teacher to give individual assignment to students on the computation of the break-even point.</p>	Graphs showing Break Even Point	Is a student able to compute the break-even point (in both units and shillings) for a single product?	4
	b) draw a graph showing break-even point.	<p>i) Students through group discussion to draw graphs showing the break-even point (BEP).</p> <p>ii) Teacher to recommend on the results produced from the discussion of the students.</p>	Graphs showing Break Even Point	Is a student able to draw a graph showing break-even point?	4
8.3 Costing for a manufacturing enterprise	<p>At the end of this sub-topic the student should be able to:</p> <p>a) describe basic operating characteristics and cost terms</p>	Students to form groups to discuss on the basic operating characteristics and cost terms used by manufacturing enterprises using	Library and Internet search	Is a student able to describe basic operating characteristics and cost terms used by	2

TOPIC/SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
	used by manufacturing enterprise.	<p>information from library and internet search.</p> <p>ii) Students to present their findings in the class.</p> <p>iii) Teacher to summarise, conclude and recommend on the presentation made by the students.</p>		manufacturing enterprise?	
	b) prepare various cost statements for a manufacturing enterprise.	<p>i) Teacher to guide students to prepare various cost statements for a manufacturing enterprise using different charts of accounts.</p> <p>ii) Teacher to give individual assignment to students on the preparation of cost statements for a manufacturing enterprise using different charts of accounts.</p>	Charts of accounts	Is a student able to prepare various cost statements for a manufacturing enterprise?	4
8.4 Simple Cash Budget	<p>By the end of this sub-topic the student should be able to:</p> <p>a) discuss the meaning of cash budget</p> <p>b) discuss the importance of preparing cash budget for the business.</p>	<p>Teacher and students to use questions and answers technique to attain the meaning of cash budget.</p> <p>i) Students to use library and internet to search the information on the importance of preparing cash budget for the business.</p> <p>ii) Students to present their findings in the class.</p> <p>iii) Teacher to summarise, conclude and recommend on the presentation made by the students.</p>		Is a student able to discuss the meaning of cash budget?	2
			Library and Internet search	Is a student able to discuss the importance of preparing cash budget for the business?	4
	c) compute and prepare a simple cash budget of a business.	<p>(i) Teacher to guide students on the computation and preparation of cash budget of a business using accounting charts.</p> <p>(ii) Teacher to give individual</p>	Charts of accounts	Is a student able to compute and prepare a simple cash budget of a business?	7

TOPIC/ SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
		assignment to students on the computation and preparation of cash budget.			
9.0 COMPUTERIZED ACCOUNTING					
9.1 Some basic computer concepts	By the end of this sub-topic the student should be able to explain the meaning of basic computer terms and concepts.	Students to brainstorm on the meaning of basic terms and concepts used in computer using information searched from library.	Library and computer	Is a student able to explain the meaning of basic computer terms and concepts?	4
9.2 The development of computerized accounting	By the end of this sub-topic the student should be able to: a) describe the main developments in computerized accounting systems.	i) Students to use library and internet to search the information on the descriptions of the main developments in computerized accounting systems. ii) Students to present their findings in the class. iii) Teacher to summarise, conclude and recommend on the presentation made by the students.	Library and Internet search	Is a student able to describe the main developments in computerized accounting systems?	4
	b) discuss the advantages of computerized accounting systems.	Teacher and students to use questions and answers technique to adhere on the advantages of computerized accounting systems.		Is a student able to discuss the advantages of computerized accounting systems?	2
9.3 The design of computerized accounting systems	By the end of this sub-topic the student should be able to: a) explain the main factors which need to be taken into consideration in the design, operation and management of computerized accounting systems.	i) Teacher to guide students to discuss on the main factors to be taken into consideration in the design, operation and management of computerized accounting systems. ii) Teacher to give individual assignment to students on the design, operation and management computerized accounting systems.	Computer application	Is a student able to explain the main factors which need to be taken into consideration in the design, operation and management of computerized accounting systems?	4
	b) discuss the limitations of computer systems.	Students to form groups to discuss the limitations of computer systems using search of information from library and internet sources	Library and internet Search	Is a student able to discuss the limitations of computer system?	4

TOPIC/ SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
9.4 Accounting Packaging Software (applications)	By the end of this sub-topic the student should be able to: a) determine common used packages on a Personal Computer.	i) Teacher to guide students to determine on the common used packages on a personal computer such as spread sheet, data base and word processor. ii) Teacher to give group assignment to students on the common used packages on a personal computer.	Personal Computer application	Is a student able to determine common used packages on a Personal Computer?	10
	b) discuss standard applications in the area of Accounting.	i) Students to use library and internet to search the information on the descriptions of the standard applications in the area of accounting, such as in the general ledger accounts, accounts payable and accounts receivable. ii) Students to present their findings in the class. iii) Teacher to summarize, conclude and recommend on the presentation made by the students.	Library and internet Search	Is a student able to discuss standard applications in the area of Accounting?	10
10.0 AUDITING 10.1 Nature of Auditing	By the end of this sub-topic the student should be able to: a) describe the meaning and types of auditing. b) discuss functions and objectives of auditing as per International Standards of Auditing (ISAs)	i) Teacher to guide the students to discuss the meaning of auditing through internet and library search. ii) Teacher to conduct discussion to arrive at the types of auditing. i) Students to form groups to discuss the functions of auditing as per International Standards of Auditing (ISA) by using internet search and library. ii) Through think pair and share students to discuss the objectives of auditing as per international	Library and Internet search	Is a student able to describe the meaning and types of auditing?	2
			Internet and Library search and International Standards of Auditing (ISAs)	Is a student able to discuss functions and objectives of auditing as per International Standards of Auditing (ISAs)?	7

TOPIC/ SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
		standards of Auditing (ISA) by using internet search and library. iii) Teacher to summarize and conclude discussions on the functions and objectives of auditing.			
10.2 Internal Control	By the end of this sub-topic the student should be able to describe the meaning, functions, and or objectives of Internal Control as per International Standards of Auditing (ISA).	i) Teacher to conduct discussions to arrive at the meaning of internal control as per international standards of Auditing (ISA) by using library search. ii) Students to form the groups' discussion on objectives of auditing as per International standards of Auditing (ISA).	Library search and International Standards of Auditing (ISA)	Is a student able to describe the meaning, functions, and or objectives of Internal Control as per International Standards of Auditing (ISA)?	4
10.3 Internal and External Audit	By the end of this sub-topic the student should be able to: a) discuss the differences and similarities between Internal and external Audit as per International Standards of Auditing.	i) Teacher to guide the students to discuss the differences between Internal and External Audit as per International Standards of Auditing (ISA) by using library and Internet. ii) Students to play role on the discussion to arrive at the similarities of Internal and External Audit as per International Standards of Auditing (ISA). iii) Teacher to conclude on the presentation made by students for the differences and similarities of Internal and External Audit as per International Standards of Audit (ISA).	Library and internet search	Is a student able to discuss the differences and similarities between Internal and external Audit as per International Standards of Auditing?	4
	b) describe objectives and importance of Internal and External Audit.	i) Teacher and students to discuss the objectives of Internal and external audit through library search.	Internet and	Is a student able to describe objectives and importance of Internal	4

TOPIC/SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
		ii) Students to form groups to discuss importance of internal and external audit as per international standards of Auditing (ISA) through Internet and library. iii) Teacher to provide assignment to the students to work individually.	Library search	and External Audit?	
10.4 Auditors' Working Paper	By the end of this sub-topic the student should be able to narrate the meaning, types and importance of auditors working paper.	i) Teacher to guide the students on discussion to arrive at the meaning of auditor's working paper by using library. ii) Teacher and students to use questions and answers technique to elaborate the importance of auditors' working paper by using internet search and library. iii) Teacher to conclude and give group assignment for discussion on the meaning and importance of auditors' working paper.	Library search	Is a student able to narrate on the meaning, types and importance of auditors working paper?	4
10.5 Audit Programmes and Procedures.	By the end of this sub-topic the student should be able to explain the audit programmes and procedures to be followed by both Internal Auditor and External Auditor.	i) Teacher to conduct group discussions to arrive at the meaning of audit programmes by using library and internet search. ii) Teacher to elaborate on audit procedures taken by Internal Auditor and External Auditor. iii) Teacher to give individual assignment on audit programmes and procedures.	Library and internet search	Is a student able to explain the audit programmes and procedures to be taken/ followed by both Internal Auditor and External Auditor?	7
10.6 Audit Sampling	By the end of this sub-topic the student should be able to discuss various methods of audit sampling.	Teacher and students to discuss various methods of audit sampling such as, simple random sampling, stratified sampling, cluster sampling by using library search.	Library search	Is a student able to discuss various methods of audit sampling?	7

TOPIC/SUB TOPICS	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	RESOURCES	ASSESSMENT	ESTIMATED NO. OF PERIODS
10.7 Auditing of the items in the statements of financial position	By the end of this sub-topic the student should be able to examine how the items in the statements of financial position are audited.	<p>i) Students to search information through library to examine how the items in the statements of financial position are audited, such as account receivable, plant and equipment, motor vehicle, account payables, etc.</p> <p>ii) Teacher to give assignment to the students on the examination of the items in the statement of financial position.</p>	Library search	Is a student able to examine how the items in the statements of financial position are audited?	10
10.8 Audit Report	By the end of this sub-topic the student should be able to explain the meaning and types of audit report as per International Standards of Auditing (ISA).	<p>i) Teacher to conduct discussions in the class to arrive at the meaning of audit report and types of audit report as per International Standards of Auditing by using library search.</p> <p>ii) Teacher to provide the groups assignment on meaning and types of audit report as per International Standards of Auditing (ISA).</p>	Library search International Standards of Auditing (ISA).	Is a student able to explain the meaning and types of audit report as per International Standards of Auditing (ISA)?	4



Printed by: Business Printers Ltd, 16 Lugoda Street Gerazani Industrial Area.
P.O. Box 78495, Dar es salaam, Tel: (22) 2134060/2134062