

**THE UNITED REPUBLIC OF TANZANIA**

**MINISTRY OF EDUCATION SCIENCE AND TECHNOLOGY**



**BOOK KEEPING SYLLABUS FOR  
ORDINARY SECONDARY EDUCATION**

**FORM I - IV**



**THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF EDUCATION SCIENCE AND TECHNOLOGY**

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SECONDARY EDUCATION  
FORM I – IV**

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## **1.0 Introduction**

This Book-Keeping syllabus for Ordinary Secondary Education is a revised version which has been prepared to replace the 1997 syllabus. The revision has focused on paradigm shift from content based to competence based curriculum. Moreover the revision has also taken into consideration the current social, political, cultural, economic, technological changes and cross-cutting issues. The Book-Keeping syllabus has some changes whereby some topics/sub-topics have been merged and improved. Bills of Exchange topic has been omitted and no new topics introduced.

The organization of this syllabus differs from that of 1997 whereby the following components have been added; subject and class level competences, class level objectives, sub-topics, assessment column and number of periods per topic.

This syllabus puts more emphasis on student-centered learning approaches, thereby enhancing meaningful learning. It further seeks to develop learners' competences which give students the opportunity to broaden their scope for future development including self-employment. Therefore, students are expected to interact in various situations which will make them demonstrate positive knowledge, attitudes and skills in their daily life.

The syllabus is to be covered in four academic years, each year having approximately nine teaching months which is equivalent to 194 instructional days. Forms I to IV will have 3 periods of 40 minutes per week. In a year of 38 teaching weeks. Each class of Form I to IV will have a total number of 114 periods. The teacher is advised to make maximum use of time allocated in classroom instruction. Lost instructional time should always be compensated for.

## **2.0 Aims and Objectives of Education in Tanzania**

The general aims and objectives of education in Tanzania are to:

- a) guide and promote the development and improvement of the personalities of the citizens of Tanzania, their human resources and effective utilization of those resources in bringing about individual and national development;
- b) promote the acquisition and appreciation of culture, customs and traditions of the people of Tanzania;
- c) 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 the condition of man and society;
- d) 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 self-advancement and national development;
- e) 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;
- f) enable every citizen to understand the fundamentals of the National Constitution as well as the enshrined human and civil rights, obligations and responsibilities;
- g) promote love and respect for work, self and wage employment and improved performance in the production and service sectors;
- h) inculcate principles of national ethic and integrity, national and international cooperation, peace and justice through the study, understanding and adherence to the provisions of the National Constitution and other international basic charters;
- i) enable a rational use, management and conservation of the environment.

## **3.0 Aims and Objectives of Secondary Education in Tanzania**

The aims and objectives of Secondary Education are to:

- a) consolidate and broaden the scope of baseline ideas, knowledge, skills and principles acquired and developed at primary education level;

- b) enhance further development and appreciation of national unity, identity and ethic, personal integrity, respect for and readiness to work, human rights, cultural and moral values, customs, traditions and civic responsibilities and obligations;
- c) promote the development of competency in linguistic ability and effective use of communication skills in Kiswahili and in at least one foreign language;
- d) provide opportunities for the acquisition of knowledge, skills, attitudes and understanding in prescribed or selected fields of study;
- e) prepare students for tertiary and higher education; vocational, technical and professional training;
- f) inculcate a sense and ability for self-study, self-confidence and self-advancement in new frontiers of science and technology, academic and occupational knowledge and skills;
- g) prepare students to join the world of work.

#### **4.0 General Subject Competences**

By the end of the four years course, the student should have developed the following competences:

- a) manage financial affairs in a responsible and effective manner in their lives, community and economic development.
- b) use mathematical skills to perform business calculations.
- c) apply the accounting concepts and principles in business activities.
- d) use appropriate technology when dealing with financial matters.
- e) inculcate integrity and ethics in dealing with financial matters.
- f) present financial information effectively by using generally accepted accounting principles.

#### **5.0 General Subject Objectives**

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

- a) acquire the ability to maintain accounting records of various business organizations.
- b) develop an understanding of the business concepts and principles.
- c) acquire the ability to use figures in business communications, analysis and decision-making.
- d) develop problem-solving and computational skills, an awareness and recognition of the consequences of accounting errors.
- e) appreciate and use financial statements as a means of business communication.
- f) ascertain the results of business operations for a given period of time.

#### **6.0 Content**

The content part of the syllabus includes class competences, class objectives and the matrix table which is made up of the following columns; topics/ sub-topics, specific objectives, teaching and learning strategies, teaching and learning resources, assessment and number of periods.

##### **6.1 Class Level Competences**

These are skills, knowledge and attitudes expected to be attained by the learner during and after completion of a particular class.

##### **6.2 Class Level Objectives**

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

##### **6.3 Topics**

Topics are general content of the subject matter that are expected to be taught in order to develop the intended competences. They have been arranged with respect to the class level to attain a logical order starting from simple to complex. Both block and spiral arrangements of topics have been used.

##### **6.4 Sub-topics**

These are smaller units of the topic which have been arranged in a logical order to facilitate teaching and learning process.

### **6.5 Specific Objectives**

Specific objectives are expected outcomes in classroom instruction. They focus to attain competences within the cognitive, affective and psychomotor domains.

### **6.6 Teaching and Learning Strategies**

These are methods that are used by the teacher and students in the teaching and learning process. The whole teaching and learning process should be participatory and interactive, where the student learns by doing a series of activities. The teacher has to play the role of a facilitator in promoting and guiding students to effective learning. The suggested teaching and learning (T/L) strategies in this syllabus are not exhaustive. Therefore the teacher and student are encouraged to use relevant learner centred strategies which suit their teaching and learning environment.

### **6.7 Teaching and Learning Resources**

These are materials used by the teacher and students during the teaching and learning of respective topic/sub-topic in line with specific objective. The suggested teaching and learning resources in this syllabus are just examples; the teacher and student are advised to use relevant and convenient multiple teaching and learning resources for effective teaching and learning. In case the teaching and learning resources are not available, the teacher should work with students to improvise alternative resources available in their environment.

### **6.8 Assessment**

In the assessment column, the teacher uses the suggested question(s) in each specific objective to assess student's achievement. Those questions helps the teacher to assess whether the intended specific objective has been achieved or not.

### **6.9 Number of Periods**

The column for number of periods indicates an estimated time to be used to teach a given specific objective. Each period is 40 minutes. The number of periods has taken into account the time needed to adequately cover specific objective. Some specific objectives need more time than others depending on their nature and complexity. The teacher is advised to make maximum use of time allocated in classroom instruction.

### **7.0 Assessment of the Book-Keeping subject**

Formative and summative assessments should be geared towards mastery of the competences and skills developed within the course. Various methods of assessment are available, some of these may include: project work, portfolio, self-assessment, peer assessment, written reports, tests, observations and terminal examinations. The scores will be collected and stored for the purpose of computing continuous assessment (CA).

## DECLARATION

Ordinary level Secondary Education is a four years course which has been designed to prepare students for the Advanced Secondary Education level or other Tertiary level of education. A student will be recognized as a form four graduate when he/she successfully completes and passes Secondary Education Examinations conducted by the National Examination Council of Tanzania.

This document is hereby declared as the Book-Keeping Syllabus for Ordinary Secondary Education Form I - IV.



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## FORM I

### **Class Competences**

The student should develop the following competences:

1. Apply Book-Keeping skills in a range of small business situations;
2. Apply the principle of double entry system in Book-Keeping;
3. Demonstrate the willingness to make proper, accurate and timely recording;
4. Use basic accounting concepts and principles in recording financial information; and
5. Use the financial information in decision making.

### **Class Objectives**

The student should be able to:

- a) describe the subject matter of Book-Keeping;
- b) identify the role of double entry and use it to post transactions into various accounts;
- c) post transactions to the ledger using primary entry books;
- d) use knowledge of accounting concepts to record business transactions; and
- e) prepare financial statements.

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
<b>1.0 INTRODUCTION TO BOOK-KEEPING</b> 1.1 Concept of Book-Keeping	By the end of this sub-topic, the student should be able to: a) explain the meaning of Book-Keeping	(i) The teacher to guide students to brainstorm on the meaning of Book-Keeping. (ii) Students to present their answers for class discussion. (iii) The teacher to guide students to come up with the best answer and conclude on the meaning of Book-Keeping. (iv) The students to note down the meaning of Book-Keeping.	(i) Accounting books (ii) Internet (iii) Sample of books of accounts	Is the student able to explain the meaning of Book-Keeping?	1
	b) discuss the importance of Book-Keeping	(i) Using think-pair share, the teacher to guide students in groups to discuss the importance of Book Keeping. (ii) The teacher to lead students in groups to present their work for class discussion. (iii) The teacher to use students' responses to give remarks and conclude.	Sample of books of accounts	Is the student able to describe the importance of Book-Keeping?	2
	c) relate Book-Keeping with Accounting	(i) Using Library and internet search, the teacher to guide students to identify Book-Keeping features relating to Accounting (ii) Using question and answer method, the teacher to guide students in groups to distinguish between Book-keeping and Accounting. (iii) Students to present their answers for class discussion and clarification.	(i) Written sources which shows the relationship between Book-Keeping and Accounting. (ii) Book-Keeping and Accounting books	Is the student able to relate Book-Keeping with Accounting?	2
	d) describe the common terms used	(i) Using various sources of information, students in groups to search for the	(i) Accounting books (ii) Internet	Is the student able to describe the common	2

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
	in Book-Keeping	<p>meaning of common terms including transaction, ledger, account, debtor and creditor.</p> <p>(ii) Using VIPP cards, each group to choose two terms and give their meaning.</p> <p>(iii) The teacher to lead students to present for class discussion and elaboration.</p>	(iii) VIPP cards	terms used in Book-Keeping?	
1.2 Basic Accounting Concepts and Principles	<p>By the end of this sub-topic, the student should be able to:</p> <p>a) describe the basic accounting concepts and principles</p>	<p>(i) The teacher to assign students to find information from books, internet, and knowledgeable people on the meaning of accounting concept and accounting principle.</p> <p>(ii) Using leading text, the teacher to guide students to discuss on the basic accounting concepts and principles: business entity, money measurement, dual concept, going concern, historical cost and matching concept.</p> <p>(iii) The teacher to summarise and conclude.</p>	<p>(i) Flipchart showing list of accounting concepts and principles.</p> <p>(ii) Written sources on accounting concepts and principles</p> <p>(iii) Internet</p>	Is the student able to describe the basic accounting concepts and principles?	3
	<p>b) assess the relevance of accounting concepts and principles in Book-Keeping</p>	<p>(i) The teacher to guide students to read a case study on the use of accounting concepts and principles.</p> <p>(ii) Using question and answer, students in groups to assess the relevance of accounting concepts and principles as shown in the case study.</p> <p>(iii) Teacher to lead students to present their points for class discussion and clarification.</p>	<p>(i) Case study on the accounting concepts and principles</p> <p>(ii) Flipchart displaying accounting concepts and principles.</p>	Is the student able to assess the relevance of accounting concepts and principles in Book Keeping?	2
	<p>c) explain the relationship among</p>	<p>(i) The teacher to guide students in groups to identify the accounting</p>	<p>(i) Accounting books</p> <p>(ii) Internet</p>	Is the student able to explain the	1

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
	accounting concepts	<p>(ii) concepts which are closely related. Students to present their views for class discussion.</p> <p>(iii) The teacher to clarify on students responses and conclude.</p>	(iii) NBAA journals	relationship among accounting concepts?	
<b>2.0 BOOKS OF PRIME ENTRY</b>	By the end of this sub-topic, the student should be able to:				
2.1 Types of Books of Prime Entry	<p>a) explain the meaning of books of prime entry.</p> <p>b) describe the use of books of prime entry</p>	<p>(i) The teacher to guide students to brainstorm the meaning of books of prime entry.</p> <p>(ii) The teacher to guide students to present their ideas for class discussion.</p> <p>(iii) The teacher to guide students to come up with the correct meaning of books of prime entry</p> <p>(i) Students to watch a video clip demonstrating the use of Sales Day book, Purchases Day Book, Sales and Purchases Returns Day Books, General journal and Cash Book.</p> <p>(ii) Through question and answer method, students to describe the use of each book of prime entry.</p> <p>(iii) The teacher to summarize and conclude.</p>	<p>(i) Written sources on books of prime entry</p> <p>(ii) Sample of books of prime entry</p> <p>(iii) Video clip on books of prime entry</p>	Is the student able to explain the meaning of books of prime entry?	1
	c) analyse the documents used in the books of prime entry	<p>(i) The teacher to display the documents used in the books of prime entry</p> <p>(ii) Students to observe the documents and ask questions.</p> <p>(iii) Using sample of the documents, the teacher to guide students to discuss and analyse the content of the documents.</p>	<p>(i) Video clip on books of prime entry</p> <p>(ii) Samples of books of prime entry</p> <p>(iii) Flip chart depicting uses of books of prime entry</p>	Is the student able to describe the use of books of prime entry?	2
			Sample of : <p>(i) Invoices</p> <p>(ii) Credit notes</p> <p>(iii) Debit notes</p> <p>(iv) Receipts and payment vouchers</p>	Is the student able to analyse the documents used in the books of prime entry?	2

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
	d) prepare the books of prime entry	(i) The teacher to demonstrate on how to prepare Sales, Purchases, Sales and Purchases Returns day books and Cash Book (Single column) . (ii) Using the formats and prepared questions, the teacher to guide students to prepare the books of prime entry. (iii) Students to work on assignments provided.	(i) Sample of invoices, credit notes and debit notes (ii) Structure of books of prime entry	Is the student able to prepare the books of prime entry?	6
2.2 Ledger	By the end of this sub-topic, the student should be able to: a) explain the meaning of a ledger	(i) Students to brainstorm the meaning of a ledger. (ii) Students to present their views in plenary discussion. (iii) Using the diagram showing structure of a ledger, the teacher to clarify and conclude on the meaning of a ledger.	(i) Flip chart displaying the structure of a ledger (ii) Accounting books	Is the student able to explain the meaning of a ledger?	1
	b) describe the importance of a ledger	(i) Through think- pair share, teacher to guide students in groups to describe the importance of a ledger. (ii) Students to present their group work in plenary discussion. (iii) The teacher to make a summary and conclude on the importance of a	(i) Video clip or audio content elaborating the concept of ledger (ii) Educational journal describing the importance of ledgers	Is the student able to describe the importance of a ledger?	2

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
		ledger.	(iii) Accounting books		
	c) distinguish types of ledgers	(i) Using library and internet search, the teacher to guide students to explain the meaning of Sales ledger, Purchases ledger, General ledger and Private ledger. (ii) Using practical demonstration, the teacher to guide students to distinguish between Sales, Purchases, General and Private Ledgers. (iii) The teacher to provide individual assignment to students on recording transactions in their respective ledgers.	(i) Flipcharts showing types of ledgers (ii) Chart showing layout of Sales, Purchases, General and Private ledgers (iii) Sample of prepared ledgers	Is the student able to distinguish types of ledger?	6
	d) relate ledger with an account	(i) Students to brainstorm the meaning of the term “ account” (ii) Using the diagram, the teacher to guide students to demonstrate the relationship between the ledgers and accounts. (iii) The teacher to guide students to identify the rule of posting from journals to the ledgers.	Diagram showing the relationship between the ledger and an account	Is the student able to relate ledger with an account?	2

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
	e) differentiate between personal and impersonal accounts	<p>(i) Through library and internet search students to find the meaning of personal account and impersonal account</p> <p>(ii) Using question and answer the teacher to guide students to distinguish between real accounts, nominal accounts and personal accounts.</p> <p>(iii) The teacher to provide students with assignments to work on classification of accounts</p>	<p>(i) Diagram showing Classification of accounts</p> <p>(ii) Wall pictures showing possessions of the business</p> <p>(iii) Video clip describing types of accounts the structure of</p>	Is the student able to differentiate between personal and impersonal accounts?	3
<b>3.0 PRINCIPLE OF DOUBLE ENTRY</b>	By the end of this sub-topic, the student should be able to:				
3.1 Concept of Double Entry	a) explain the meaning of double entry	<p>(i) The teacher to guide the students to brainstorm the meaning of double entry</p> <p>(ii) Students to present their views for class discussion</p> <p>(iii) The teacher to use students responses to summarize and conclude</p>	<p>(i) Flip chart showing account</p> <p>(ii) Educational journal describing the concept of double entry</p> <p>(iii) Accounting books</p>	Is the student able to explain the meaning of double entry?	1
	b) describe the principle of double entry system	<p>(i) Using leading text, the teacher to guide students to state the principle of double entry system.</p> <p>(ii) Using diagram depicting account structure, the teacher to guide students to explain the meaning of debit and credit entries.</p> <p>(iii) The teacher to guide students to interpret the principle of double entry system using charts of accounts.</p>	Flip chart showing the structure of an account	Is the student able to describe the principle of double entry system?	2

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
	c) examine the importance of double entry	(i) Through think pair share, the teacher to guide students in small groups to discuss the importance of double entry. (ii) The teacher to guide students to present their answers for plenary discussion. (iii) The teacher to summarise and conclude.	(i) Video clip showing posting of transactions in double entry (ii) Sample of accounts prepared in double entry form	Is the student able to examine the importance of double entry?	3
3.2 Recording of business transactions	By the end of this sub-topic, the student should be able to: a) analyse a business transaction	(i) Through library and internet search, the teacher to guide students to define a business transaction. (ii) Using question and answer, the teacher to guide students to identify cash and credit transactions. (iii) The teacher to guide students to show the effects of cash and credit transactions.	(i) Flip chart depicting business transactions (ii) List of cash and credit transactions (iii) Pictures showing people buying and selling	Is the student able to analyse a business transaction?	5
	b) apply the rule for debiting and crediting accounts	(i) The teacher to demonstrate on how to apply the rule for debiting and crediting accounts. (ii) Using prepared questions, the teacher to guide students to apply rule for debiting and crediting accounts. (iii) Students individually to work on the questions provided.	Flip chart showing debit and credit entries.	Is the student able to apply the rule for debiting and crediting accounts?	6
	c) post entries to the ledger accounts	(i) The teacher to demonstrate on how to post entries to the ledger accounts. (ii) Using prepared questions, the teacher to guide students to post entries to the ledger accounts. (iii) Students to work on the questions on posting of entries to ledger accounts.	Wall chart depicting ledger accounts	Is the student able to post entries to the ledger accounts?	6

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
<b>4.0 TRIAL BALANCE</b> 4.1 Concept of Trial Balance	d) balance off the accounts	(i) Through library search, students to search the meaning of the terms Balance Carried Down and Balance Brought Down or Balance Brought Forward and Balance Carried Forward. (ii) Using prepared questions, the teacher to demonstrate to the students on how to balance the accounts. (iii) Students to work on the assignments on balancing of accounts.	(i) Wall chart showing the procedures for balancing off accounts (ii) Video clip demonstrating balancing off accounts	Is the student able to balance off the accounts?	6
	By the end of this sub-topic, the student should be able to: a) explain the meaning of a Trial Balance	(i) Students to brainstorm the meaning of a Trial Balance. (ii) Using gallery walk, the teacher to guide students to present their views on the meaning of a Trial Balance. (iii) Using students responses, the teacher to give remarks and summarise on the meaning of a Trial Balance	(i) Internet (ii) Accounting books (iii) Layout of a Trial Balance	Is the student able to explain the meaning of a Trial Balance?	1
	b) recognise the need for a Trial Balance	(i) In their own views, the teacher to guide students to point out the need for a Trial Balance. (ii) The teacher to guide students to discuss in plenary the importance of a Trial Balance. (iii) The teacher to give clarification and conclude.	(i) Sample of Trial Balance (ii) Accounting books	Is the student able to recognise the need for a Trial Balance?	2
c) discuss advantages and disadvantages of a Trial Balance	(i) The teacher to organise a study visit to the nearby business ventures to assess the preparation of Trial Balances. (ii) Students to share experiences with experts on the advantages and	(i) Sample of Trial Balance (ii) Accounting books (iii) Financial records	Is the student able to discuss advantages and disadvantages of a Trial Balance?	3	

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
4.2 Preparation of a Trial Balance		(iii) disadvantages of a Trial Balance. The teacher to guide students to write a report on the visit and give remarks.			
	By the end of this sub-topic, the student should be able to: a) adapt the rule when preparing a Trial Balance	(i) The teacher to present the layout of a Trial Balance and let students observe it. (ii) Through think pair share, students to outline things that can be observed during preparation of Trial Balance. (iii) The teacher to summarise and conclude.	(i) Layout of a Trial Balance (ii) Sample of Trial Balance	Is the student able to adapt the rule when preparing a Trial Balance?	3
	b) prepare a Trial Balance	(i) The teacher to demonstrate on how to prepare a trial balance using ledger balances. (ii) Using guiding questions, the teacher to guide students to prepare Trial Balance. (iii) The teacher to give assignments on preparation of Trial Balance.	Sample of Trial Balance	Is the student able to prepare a Trial Balance?	6
	c) examine the agreement of the Trial Balance's totals	(i) The teacher to guide students to find the totals of the debit and credit balances in the Trial Balance. (ii) Using guiding questions, students to balance the Trial Balance and observe the two balances if they are equal. (iii) The teacher to give assignments to students.	Sample of Trial Balance	Is the student able to examine the agreement of Trial Balance's totals?	2

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
<b>5.0 ELEMENTARY FINANCIAL STATEMENTS</b> 5.1 Concept of Financial Statements	By the end of this sub-topic, the student should be able to: a) explain meaning of financial statements	(i) Students to brainstorm the meaning of financial statements. (ii) The teacher to guide students to present their answers for plenary discussion. (iii) Using sample of financial statements, the teacher to clarify and conclude on the meaning of financial statements.	(i) Educational journals (ii) Newspapers articles (iii) Sample of financial statements	Is the student able to explain the meaning of financial statements?	1
	b) describe the purpose of financial statements	(i) The teacher to invite an expert in accounting field to discuss more with students on the purpose of financial statements. (ii) Students to ask questions and note down the points. (iii) The teacher and students to summarise and conclude on the discussion.	(i) Educational journals (ii) Companies prospectus (iii) Sample of financial statements	Is the student able to describe the purpose of financial statements?	2
	c) identify the key users of financial statements	(i) Students to conduct library search to identify the users of financial statements. (ii) Through think pair share, students in small groups to explain the role of each user to the financial statements. (iii) The teacher to use students' responses to summarise and conclude.	(i) Financial reports (ii) Educational journals (iii) Accounting books	Is the student able to identify the key users of financial statements?	2
5.2 Income Statement	a) describe an Income Statement	(i) Students to brainstorm the meaning of Income Statement (ii) Through think pair share, students to explain the purpose of preparing Income Statement. (iii) Using buzz groups, the teacher to guide students to explain the components of an Income Statement.	(i) Layout of an Income Statement (ii) Financial newspapers articles	Is the student able to describe an Income Statement?	3

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
	b) explain the treatment of stock in Income Statement	<p>(i) Using the diagrams presented by the teacher, students to brainstorm the meaning of stock.</p> <p>(ii) Students to read on various sources of information to construct the difference between opening and closing stocks.</p> <p>(iii) With the guidance of the teacher, students to present their findings for class discussion.</p> <p>(iv) The teacher to guide students to explain the treatment of stocks in Income Statement.</p>	Sample of an Income Statement	Is the student able to explain the treatment of stock in Income Statement?	3
	c) prepare an Income Statement	<p>(i) The teacher to demonstrate on how to prepare income statement by determining Net Purchases; Net Sales; Cost of Goods Available for Sale; Cost of Goods Sold ,Gross Profit or Loss and Net Profit or Loss.</p> <p>(ii) Using guiding questions, students to prepare the income statement by determining; Net Sales and Purchases, Cost of Goods Sold, Cost of Goods Available for Sale, Gross Profit or Loss and Net Profit or Loss.</p> <p>(iii) The teacher to give remarks and conclude.</p>	<p>(i) Layout of an Income Statement</p> <p>(ii) Sample of an Income Statement</p> <p>(iii) Ledger accounts</p>	Is the student able to prepare an Income Statement?	6

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
5.3 Statement of Financial Position	By the end of this sub-topic, the student should be able to: a) describe a Statement of Financial Position (Balance Sheet)	(i) The teacher to guide students to brainstorm the meaning of Statement of Financial Position (Balance Sheet). (ii) The teacher to guide students to discuss importance of Statement of Financial Position and its relationship to Trial Balance and Income Statement (iii) Using question and answer, students to explain the components of Statement of Financial Position.	(i) Layout of financial statement position (ii) Sample of financial statement position (iii) Trial Balance (iv) Income Statement	Is the student able to describe a statement of financial position?	3
	b) determine value of non-current assets, liabilities and owners' equity	(i) By using the accounting equation, the teacher to guide students to determine the value of non-current assets, liabilities and owners' equity. (ii) The teacher to provide group assignments to students to work on. (iii) The teacher to lead the groups' presentations and corrections.	(i) Flip chart displaying the accounting equation (ii) List of Non-current Assets, Liabilities and owners' equity	Is the student able to determine the value of non-current assets, liabilities and owners' equity?	4
	c) prepare statement of financial position	(i) The teacher to demonstrate on how to prepare a statement of financial position (ii) The teacher to guide students to prepare statement of financial position using guiding questions. (iii) The teacher to guide the students to prepare statement of financial position using spreadsheet. (iv) Teacher to provide group assignments to the students.	(i) Layout of statement of financial position (ii) Sample of statement of financial position (iii) Trial Balance (iv) Income statement	Is the student able to prepare statement of financial position?	6

## **FORM II**

### **Class Competences**

The student should develop the following competences:

1. Manage resources effectively through proper and accurate record keeping
2. Apply the principle of double entry Book-Keeping; and
3. Demonstrate knowledge of internal control processes.

### **Class Objectives**

The student should be able to:

- a) prepare columnar cash books
- b) make comparison between bank statement and bank account and
- c) record journal entries supporting the correction of errors and post entries to a suspense account.

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
<b>1.0 COLUMNAR CASH BOOKS</b> I.1 Two Column Cash Book	By the end of this sub-topic, the student should be able to: a) describe the meaning of Two Column Cash Book b) discuss the need for Two Column Cash Book	(i) Using library search, students to brainstorm on the meaning of Two Column Cash Book. (ii) The teacher to guide students in groups to discuss on the nature of Two Column Cash Book. (iii) Teacher to summarise and conclude on the discussion.	Layout of Two Column Cash Book	Is the student able to describe the meaning of Two Column Cash Book?	1
	c) prepare a Two Column Cash Book	(i) Teacher to guide students in groups to discuss on the need for Two Column Cash Book. (ii) The teacher to guide students to present their points in plenary discussion. (iii) The teacher to summarise students' points and conclude on the discussion.	Sample of Two Column Cash Book	Is the student able to discuss the need for Two Column Cash Book?	2
	d) account for treatment of contra entries	(i) The teacher to demonstrate to students on how to prepare Two Column Cash Book. (ii) Using prepared questions, the teacher to guide students to record entries into Two Column Cash Book. (iii) The teacher to give assignments to students on preparing Two Column Cash Book.	(i) Layout of Two Column Cash Book (ii) Prepared questions on Two Column Cash Book.	Is the student able to prepare a Two Column Cash Book?	6
		(i) Using various sources of information, students to explain the meaning of contra entries. (ii) With the use of guiding questions, teacher to lead students to record contra entries into the Cash Book. (iii) Students to work on assignments on treatment of contra entries.	(i) Sample of Cash Book with contra entries. (ii) Educational Journal explaining contra entries.	Is the student able to account for treatment of contra entries?	4

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
1.2 Three Column Cash Book	By the end of this sub-topic, the student should be able to: a) explain the meaning of Three Column Cash Book	(i) Using illustration of Three Column Cash Book, students to brainstorm the meaning of Three Column Cash Book. (ii) Students to present their answers for class discussion. (iii) In think pair share, students to discuss on the nature of Three Column Cash Book (iv) Teacher to summarise and conclude.	Layout of Three Column Cash Book	Is the student able to explain the meaning of Three Column Cash Book?	1
	b) prepare a Three Column Cash Book	(i) In plenary discussion, teacher to guide students to prepare a Three Column Cash Book. (ii) The teacher to guide students to record entries into Three Column Cash Book. (iii) Students to work on assignments and present in class. (iv) The teacher to make clarification and guide students to make corrections.	(i) Layout of Three Column Cash Book (ii) List of transactions	Is the student able to prepare a Three Column Cash Book?	6
	c) record cash discounts	(i) Using illustrative examples, students to record cash discounts in the Three Column Cash Book. (ii) The teacher to guide students to post cash discount to the ledgers. (iii) Students to work on assignments to record discounts into the Cash Book.	Three Column Cash Book	Is the student able to record cash discounts?	4

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
1.3 Petty Cash Book	By the end of this sub-topic, the student should be able to: a) explain the concept of Petty Cash Book and imprest system b) record the petty expenditures in the Petty Cash Book	(i) Using library and internet search, the teacher to guide students to explain the meaning of Petty Cash Book and imprest system. (ii) Through think- pair share, teacher to guide students to discuss the importance of Petty Cash Book. (iii) Using question and answer, teacher to guide students to explain the terms; float and imprest. (i) The teacher to demonstrate on how to record the petty expenditure in the petty cash book. (ii) Students to work on group tasks on recording Petty cash expenses (iii) Students to present their work in class and teacher to guide them to make correction.	(i) Samples of Petty Cash Book (ii) Source documents for petty cash transactions.	Is the student able to explain the concept of Petty Cash Book and imprest system?	2
	c) use imprest system in recording petty cash transactions	(i) The teacher to guide students to describe the use of imprest system in recording of petty cash transactions. (ii) Students to work on group assignments and present their answers in class. (iii) Teacher to summarise and conclude.	(i) Samples of petty cash book (ii) List of petty expenditures (iii) Accounting books Sample of Petty Cash Book	Is the student able to record the petty expenditures in the Petty Cash Book?	6
<b>2.0 BANK RECONCILIATION</b> 2.1 Concept of Bank Reconciliation	By the end of this sub-topic, the student should be able to: a) explain the meaning of bank reconciliation b) recognise the importance of bank reconciliation	(i) Through library and internet search teacher to guide student's to search the meaning of bank reconciliation. (ii) Students to present the meaning of bank reconciliation for class discussion. (iii) Teacher to clarify and summarise on the meaning of bank reconciliation. (i) Teacher to invite an expert to share experiences with students on the importance of bank reconciliation. (ii) Students to participate in the discussions	(i) Sample of Bank statements (ii) Sample of Cash Books (iii) Sample of Cheques Brochures on Bank Reconciliation Internet Bank reports	Is the student able to explain the meaning of bank reconciliation? Is the student able to recognise the importance of bank reconciliation?	1 2

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
		<p>by taking notes and asking questions. (iii) The teacher to summarise and conclude.</p> <p>(i) Using library and internet search, teacher to guide students to outline the procedures for bank reconciliation. (ii) Teacher and students to organise a study visit to a business firm to learn on procedures for bank reconciliation. (iii) Students to ask questions and make summary.</p>	<p>(iv) Accounting books</p> <p>(i) Sample of Bank statements (ii) Sample of Cash book (iii) Bank receipts and payment vouchers. (iv) Internet</p>	<p>reconciliation?</p> <p>Is the student able to describe the procedures for bank reconciliation?</p>	3
2.2 Adjusted Cash Book	<p>The student should be able to:</p> <p>a) explain the causes for the differences between cash book and bank statement and bank statement balances</p> <p>b) prepare an adjusted cash book</p>	<p>(i) Students to observe the bank statement and cash book figures. (ii) In think- pair share, students to discuss the causes for the differences between the cash book and bank statement balances. (iii) Teacher to give individual task for students to work on.</p> <p>(i) Teacher to demonstrate on how to prepare an adjusted cash book. (ii) Using guiding questions, teacher to guide students to prepare adjusted cash book. (iii) Students to work in group assignments on the preparation of adjusted cash book and then present in class.</p>	<p>(i) Sample of cash books (ii) Sample of bank statements (iii) Sample of cheques</p> <p>(i) Cash Book (ii) Cheques (iii) Bank statements (iv) Accounting books</p>	<p>Is the student able to explain the causes for the differences between cash book and bank statement balances?</p> <p>Is the student able to prepare an adjusted cash book?</p>	2  6

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
2.3 Bank Reconciliation Statement	c) distinguish between un adjusted and adjusted cash books	(i) Using a role play, teacher to guide students to explain the features of adjusted and unadjusted cash books. (ii) Teacher to guide students in groups to prepare unadjusted cash book. (iii) Teacher to summarise and conclude on the difference between un-adjusted and adjusted cash book.	(i) Sample of un-adjusted cash book (ii) Sample of adjusted cash book	Is the student able to distinguish between unadjusted and adjusted cash books?	2
	By the end of this sub-topic, the student should be able to: a) describe a bank reconciliation statement	(i) Use leading text, teacher to guide students to define bank reconciliation statement. (ii) Using the layout of bank reconciliation statement, teacher to lead students to explain the elements of a bank reconciliation statement. (iii) Teacher to summarise and conclude the lesson.	(i) Sample of bank reconciliation statement (ii) Bank statement (iii) Cash books	Is the student able to describe a bank reconciliation statement?	2
	b) reconcile the cash book entries with bank statements	(i) Teacher to demonstrate on how to reconcile the cash book entries with bank statements. (ii) Using question and answer technique, teacher to guide students to reconcile cash book entries with bank statements. (iii) Teacher to give individual assignment on reconciliation of cash book entries with bank statement.	(i) Cash Book (ii) Sample of cheques (iii) Bank statements	Is the student able to reconcile the cash book entries with bank statement?	4
	c) prepare a bank reconciliation statement	(i) By using illustrative examples, teacher to guide students to prepare bank reconciliation statement. (ii) Students to work in group assignments and present their answers in class. (iii) Teacher to check the accuracy and conclude the lesson.	(i) Cash book (ii) Payment Vouchers (iii) Cheques (iv) Bank statements	Is the student able to prepare a bank reconciliation statement?	8

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
<b>3.0 GOVERNMENT ACCOUNTING AND BUDGETING</b>  3.1 Government Accounting Terminologies	By the end of this sub-topic, the student should be able to: a) explain the meaning of government accounting terminologies	(i) Through library and internet search, students to explain the meaning of: - Government Accounting - Accounting officer - Sub-accounting officer - Collector of revenue - Authorised officer - Controller and Auditor General - Public money - Exchequer Account - Consolidated fund - Treasury - Paymaster General - Accounting year - Family - Child - Regularity of expenditure - Special fund - Virement - Nugatory expenditure - Appropriation bill - Ambit of vote - Receiver of revenue (ii) The teacher to clarify the meaning of accounting terminologies. (iii) Teacher to give assignment to students to perform concerning the terminologies.	(i) Government accounting guidelines (ii) Reports from Treasury (iii) Chart showing the meaning of terminologies (iv) Financial newspapers	Is the student able to explain the meaning of government accounting terminologies?	4
	b) describe the functions and roles of government accounting terminologies	(i) Teacher to guide students to describe the functions and roles of accounting terminologies (ii) Teacher to invite an expert dealing with government accounts to share experiences with students. (iii) Students to ask questions and make summary of discussion.	(i) Written sources on government accounting (ii) Resource person	Is the student able to explain the functions and roles of government accounting terminologies?	

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
	c) examine the challenges facing government accounting	(i) Through library and internet search, teacher to guide students to find out the challenges facing government accounting in Tanzania. (ii) Students to present their findings for plenary discussion. (iii) Teacher to summarize and conclude on the discussion.	(i) Auditing reports (ii) Internet (iii) Accounting books	Is the student able to examine the challenges facing government accounting?	1
3.2 Government Budgeting Procedures	By the end of this sub-top-ic, the student should be able to: a) explain the concept of budget	(i) Students to brain storm the meaning of budget. (ii) In think-pair share, students to discuss the importance of financial budget (iii) Teacher and students to discuss on the features of a budget.	(i) Layout of budgets (ii) Newspapers article with budgets	Is the student able to explain the concept of budget?	2
	b) describe sources of government funds	(i) Through think- pair share, teacher to guide students to explain the sources of government funds. (ii) Teacher and students to discuss the contribution of the sources of fund to the country's development. (iii) Teacher to give assignment and conclude	(i) List of government sources of funds (ii) Government expenditure estimates (iii) Budget books (iv) Financial newspapers.	Is the student able to describe sources of government funds?	3
	c) identify types of expenditure estimates	(i) Teacher to guide students to explain meaning of government expenditures. (ii) Through think pair share, students to outline types of government expenditures. (iii) Teacher to use students responses to summerise and conclude.	Flipchart with government expenditure estimates.	Is the student able to identify types of expenditure estimates?	3

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
4.0 CORRECTION OF ERRORS 4.1 Concept of Error	By the end of this sub-topic, the student should be able to: a) explain the meaning of Book- Keeping error	(i) Teacher to guide students to brainstorm the meaning of an error (ii) Through think pair share, students to explain Book-keeping error and give examples. (iii) Teacher to elaborate and conclude.	Wall chart stipulating incorrect accounting records	Is the student able to explain the meaning of Book-Keeping error?	1
	b) identify wrong entries	(i) Teacher to demonstrate techniques used on identifying wrong entries (ii) Teacher to guide students to identify wrong entries using guided questions. (iii) Students to work on class exercises in identifying wrong entries.	(i) List of wrong entries (ii) Accounting records which show Book-Keeping errors.	Is the student able to identify wrong entries?	6
	c) discuss types of errors	(i) Using question and answer, teacher to guide students to discuss errors not affecting trial balance agreement (ii) Through think- pair share, students to discuss errors which affect trial balance agreement. (iii) Teacher to summarise and conclude.	Flipchart depicting classification of errors.	Is the student able to discuss types of errors?	4
4.2 Rectification of Errors	By the end of this sub-topic, the student should be able to: a) prepare journal entries to correct errors	(i) Teacher to demonstrate on how to prepare journal entries necessary to correct errors. (ii) Teacher to guide students to prepare journal entries necessary to correct errors. (iii) Teacher to give individual assignment to the students to prepare journal entries.	(i) Journal entries (ii) Accounting books	Is the student able to prepare journal entries to correct errors?	8
	b) correct errors using suspense account	(i) Teacher to demonstrate on how to draw the suspense account to correct errors (ii) Teacher to guide students to practice to draw the suspense account and post entries for correcting errors. (iii) Students to do more assignments on suspense accounts	(i) Layout of suspense account (ii) Sample of suspense accounts	Is the student able to correct errors using suspense account?	8
	c) determine the effect of	(i) Using Jigsaw technique, teacher to guide	Sample of Income	Is the student able to	4

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
	errors to income statement	<p><i>students to discuss the effect of errors on: stock, cost of goods sold, gross profit, net profit</i></p> <p>(ii) Teacher to guide students to share ideas within their groups</p> <p>(iii) Teacher to summarise and conclude.</p>	Statement	determine the effect of errors to income statement?	

## FORM III

### **Class Competences**

The student should develop the following competences:

1. Make timely and appropriate adjustments in various business accounts;
2. Apply internal control processes in a business environment;
3. Apply double entry system in incomplete records; and
4. Prepare financial statements in accordance to International Accounting Standards.

### **Class Objectives**

The student should be able to:

- a) use control accounts as part of the internal control of an organization;
- b) calculate and record depreciation, and the acquisition and disposal of assets using different methods of depreciation;
- c) calculate the missing entries by converting single entry to double entry; and
- d) prepare financial statements of a sole trader, non-profit making organizations including year -end adjustments.

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
1.0 ADJUSTMENTS 1.1 Concept of Adjustments	By the end of this sub-topic, the student should be able to: a) describe the concept of adjustments	(i) Through library and internet search, students to brainstorm the meaning of adjustments. (ii) In plenary, teacher and students to discuss the purpose of adjusting the accounts at the year end. (iii) Using role play, students to demonstrate the relationship of the concepts of accrual accounting and matching principle. (iv) Teacher to guide students to distinguish Cash basis of accounting and Accrual basis of accounting.	(i) Flip Chart s howing list of accounting concepts (ii) Internet (iii) Accounting books	Is the student able to describe the concept of adjustments?	1
	b) prepare adjusting entries for expenses and income	(i) Using prepared questions, teacher to guide students to prepare the adjusting entries for prepaid expenses, unearned revenue, accrued expenses and accrued revenues (ii) Students to work on individual assignment to prepare adjusting entries for expenses and income (iii) Students to present their solutions and teacher give remarks to conclude.	(i) Template of adjustment entries (ii) Accounting books (iii) Samples of Financial Statements	Is the student able to prepare the adjusting entries for expenses and income?	6
	c) record the adjusting entries into the accounts	(i) Using prepared questions, teacher to guide students to record adjusting entries into the accounts (ii) Students to work on group assignment provided by the teacher and then present their solutions. (iii) Teacher to guide students to make corrections where necessary.	(i) Sample of ledger accounts with adjusting entries (ii) Video clip on the treatment of adjusting entries	Is the student able to record the adjusting entries into the accounts?	4

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS			
1.2 Capital Expenditure and Revenue Expenditures	By the end of this sub-topic, the student should be able to:	<p>(i) Through library and internet search, students to brainstorm the meaning of capital expenditure and revenue expenditure.</p> <p>(ii) Students to present the meanings in plenary.</p> <p>(iii) Teacher to clarify the meaning of capital expenditure and revenue expenditure and conclude.</p>	List of capital and revenue expenditures	Is the student able to explain the meaning of capital and revenue expenditures?	1			
	b) distinguish capital expenditure items from revenue expenditure items					<p>(i) List of capital expenditure items</p> <p>(ii) List of revenue expenditure items</p>	Is the student able to distinguish capital expenditure items from revenue expenditure items?	2
	c) determine the effects of capital and revenue expenditures to the financial statements					Sample of financial statements	Is the student able to determine the effects of capital and revenue expenditure to the financial statements?	1
1.3 Depreciation of Non- Current Assets	By the end of this sub-top-ic, the student should be able to:	<p>(i) Students to brainstorm the meaning of the term depreciation using library search.</p> <p>(ii) Using gallery walk, students to outline assets which fall into depreciation</p> <p>(iii) Teacher and students to conduct a plenary discussion on the causes for depreciation of non- current assets.</p>	<p>(i) Pictures of non-current assets faced with depreciation</p> <p>(ii) Accounting books</p> <p>(iii) Internet</p>	Is the student able to describe the concept of depreciation?	2			
	a) describe the concept of depreciation							

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
	b) compute the depreciation charge	(i) By using illustrative examples, teacher to guide students to compute depreciation charge using straight line, diminishing balance, revaluation and sum of the years' digits methods. (ii) Students to discuss in plenary the reasons for calculating depreciation basing on historical cost. (iii) Students to work on assignments for computing depreciation charge.	(i) Flow Charts showing table of cost; depreciation and book value.  (ii) Calculators to aid in calculating depreciation (iii) Accounting books	Is the student able to compute the depreciation charge?	2
	c) determine the book value of non- current asset	(i) By using the formula, teacher to demonstrate and guide students to determine the book value of non-current asset. (ii) The teacher to provide students with group assignments on determining book value of non-current assets. (iii) Students to work on the assignments and present in plenary.	Flipchart with the formula for calculating book value of non-current asset	Is the student able to determine the book value of non-current asset?	2
	d) prepare the accounts for recording depreciation	(i) Teacher to demonstrate on how to prepare Asset account, Provision for Depreciation account, Income Statement and Statement of Financial Position. (ii) With the use of guiding questions, students to prepare the accounts for recording depreciation. (iii) Students to work on assignments provided.	Sample of: (i) Asset account (ii) Provision for depreciation account (iii) Income statement (iv) Statement of financial position	Is the student able to prepare the accounts for recording depreciation?	4
1.4 Disposal of Non- Current Assets	By the end of this sub-topic, the student should be able to: a) explain the concept of disposal of non- current assets	(i) Students to brainstorm the meaning of disposal of non-current assets. (ii) Through think- pair share, students to explain the reasons for disposal of non- current assets. (iii) Teacher to summarise the concept of	(i) Pictures of disposed Assets (ii) Audio clip describing the concept of disposal of non-current assets	Is the student able to explain the concept of disposal of non- current assets?	1

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
	b) prepare the journal entries to record disposal of non- current assets	(i) By using questions and answers, teacher to guide students to prepare journal entries on disposal of non- current assets. (ii) Teacher to guide students to record the entries for disposal of non- current assets into the accounts. (iii) Teacher to assign students to work on the questions on disposal of non- current assets.	(i) Journal entries on disposal of non-current assets (ii) Layout of asset, accumulated depreciation and disposal accounts	Is the student able to prepare journal entries to record Disposal of non-current assets?	2
	c) compare the depreciation policies used by business firms in recording depreciation	(i) Through library and internet search, students to describe the depreciation policies; full year and month of ownership base. (ii) Using case studies, teacher and students to make distinction of the policies. (iii) In think pair share, students to analyse the strength and weaknesses of the depreciation policies.	Case studies on the depreciation policies used by firms	Is the student able to compare the policies used by business firms in recording depreciation?	3
	d) compute Profit or Loss on disposal of non- current assets.	(i) Teacher to demonstrate to students on how to compute Profit or Loss on disposal (ii) Teacher to provide assignments for students to compute profit or loss on disposal. (iii) Students randomly to present their solution.	(i) Description for computing profit or loss (ii) Sample of asset disposal account	Is the student able to compute Profit or Loss on disposal of non- current assets?	2

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
1.5 Bad debts and Provisions	By the end of this sub-topic, the student should be able to: a) explain the meaning of a bad debt and provision for bad debt	(i) Through library and internet search, students to search the meaning of a bad debt and provision for bad debt. Teacher to guide students to present their findings in class. Teacher to make a summary on students' responses.	(i) Educational journals (ii) Internet (iii) Accounting books	Is the student able to explain the meaning of a bad debt and provision?	1
	b) distinguish between provision for bad debt and bad debt	(i) By using information from library and internet, students to search for differences between provision for bad debt and bad debt. (ii) Students to share information in groups and present in plenary. (iii) Teacher to clarify students' responses and conclude.	(i) Educational journals (ii) Internet (iii) Accounting books	Is the student able to distinguish between provision for bad debt and bad debt?	1
	c) prepare entries and accounts for recording bad debts and provisions	(i) Teacher and students to conduct a discussion on recording journal entries for creation, increase and decrease on provisions and bad debts. (ii) Using guiding questions, students to prepare the accounts for bad debts and provisions. (iii) Teacher to give more questions on bad debts and provisions for students to work on.	(i) Video Clip to display treatment of bad debts and provisions (ii) Journal entries for bad debts and provisions	Is the student able to prepare entries and accounts for recording bad debts and provisions?	4
	d) post entries of bad debts and provisions to Income Statement and Statement of Financial Position	(i) Through think pair share, students to determine bad debts expense, amount of provision and asset value to be posted to income statement and statement of financial position. (ii) In role play, students to post entries for bad debts and provisions to income	(i) Sample of Income Statement (ii) Sample of Statement of Financial Position	Is the student able to post entries of bad debts and provisions to Income Statement and Statement of Financial Position?	2

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
1.6 Preparation of comprehensive financial statements		<p>statement and statement of financial position. Students to work on assignments.</p> <p>(iii)</p>			
	By the end of this sub-topic, the student should be able to: a) prepare an Income Statement with adjusting entries	<p>(i) Teacher to demonstrate to the students on the preparation of an Income Statement with adjusting entries using illustrative examples. Using guiding questions, students in small groups to prepare Income Statement showing treatment of adjusting entries. Teacher to guide students to make presentations and correction.</p> <p>(ii)</p> <p>(iii)</p>	<p>(i) Financial newspapers (ii) Financial reports (iii) Accounting books</p>	Is the student able to prepare an Income Statement with adjusting entries?	4
	b) prepare a Statement of Financial Position	<p>(i) Teacher to demonstrate on the preparation of Statement of Financial Position as per International Accounting Standard using illustrative examples. With the use of guided questions, students individually to prepare Statement of Financial Position. Teacher to go through students' work and make clarification.</p> <p>(ii)</p> <p>(iii)</p>	<p>Samples of Statement of Financial Position</p>	Is the student able to prepare a Statement of Financial Position?	4
c) analyse financial strength and weakness of the business	<p>(i) Through library and internet search, students to brainstorm the factors which determine the financial strength and weakness of the business. Using the prepared financial statements, the teacher to guide students to explain the strength and weakness of business firms. Teacher to give his remarks and conclude.</p> <p>(ii)</p> <p>(iii)</p>	<p>(i) Sample of Income Statement (ii) Sample of Statement of Financial Position</p>	Is the student able to analyse financial strength and weakness of the business?	2	

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
2.0 CONTROL ACCOUNTS	By the end of this sub-topic, the student should be able to: a) define Control accounts b) describe the importance of Control accounts c) adapt the rules of posting to Control accounts	(i) Students to do library search on definition of Control accounts	(i) Internet	Is the student able to define Control accounts?	1
		(ii) Teacher to guide students to present their definitions in plenary.	(ii) Accounting books		
		(iii) Teacher and students to analyse the answers and choose the best definition.	(iii) Financial reports		
2.1 Concept of Control accounts		(i) Students to search from library or internet the importance of Control accounts.	(i) Internet	Is the student able to explain the importance of Control accounts?	2
		(ii) Teacher and students to conduct a discussion on importance of preparing Control Accounts.	(ii) Accounting books		
		(iii) Teacher to summarise on the importance of preparing Control accounts.	(iii) Educational Journals		
		(i) Through library and internet search, students to state the rules of posting to a subsidiary ledger and its controlling account.	(i) Slides to demonstrate rules of posting to Control accounts.	Is the student able to explain the importance of Control accounts? Is the student able to adapt the rules of posting to control accounts?	2
		(ii) Using a case study, teacher to demonstrate on how the rules operate	(ii) Sample of Control accounts		
		(iii) Teacher to guide students to read the case study and examine the rules used in posting to control accounts.			
		(iv) The students to respond to the questions on the case study.			

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
2.2 Sales Ledger Control Account	By the end of this sub-topic, the student should be able to: a) describe a Sales Ledger Control account	(i) In think- pair share, students to explain the meaning of a Sales Ledger Control account. (ii) Teacher and students to discuss on the purpose of preparing Sales ledger Control account. (iii) Through questions and answers, students to explain the elements of Sales ledger control account.	(i) Video Clip describing a Sales ledger Control account (ii) Lesson notes	Is the student able to describe a Sales Ledger Control account?	1
	b) construct a Sales Ledger Control account from subsidiary records	(i) Teacher to demonstrate to students on construction of a Sales ledger Control account from subsidiary records. (ii) Teacher to guide students to prepare sales ledger control account using guided questions. (iii) Students to work on group assignments and present in class.	(i) Layout of a Sales Ledger Control account (ii) Video Clip depicting construction of Sales ledger Control account.	Is the student able to construct a Sales Ledger Control account from subsidiary records?	3
	c) prepare a Sales Ledger Control account from account balances	(i) Teacher to demonstrate to students on how to prepare Sales Ledger Control account from account balances. (ii) Teacher to guide students to prepare Sales Ledger Control account using the chart of account. (iii) Teacher to give assignment to students and assist them in making corrections.	(i) Layout of a Sales ledger account (ii) List of account balances	Is the student able to prepare a Sales Ledger Control account from account balances?	3

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
2.3 Purchases Ledger Control Account	By the end of this sub-topic, the student should be able to: a) describe a Purchases Ledger Control account	(i) Through library and internet search, students to explain the meaning of a Purchases Ledger Control account. (ii) Teacher and students to discuss on the purpose of preparing Purchases ledger Control account. (iii) Teacher to culminate on the description of Purchases ledger Control account.	(i) Video clip describing Purchases Ledger Control Accounting books (ii)	Is the student able to describe a Purchases Ledger Control account?  1	1
	b) construct a Purchases Ledger Control account from subsidiary records	(i) Teacher to demonstrate to students on construction of a Purchases Ledger Control account from subsidiary records. (ii) Teacher to guide students to prepare Purchases Ledger Control account using guided questions. (iii) Students to work on group assignments and present in class	(i) Layout of a Purchases Ledger Control account (ii) Video Clip depicting construction of Purchases Ledger Control account	Is the student able to construct a Purchases Ledger Control account?  3	3
	c) prepare a Purchases Ledger Control account from account balances	(i) Teacher to demonstrate to students on how to prepare Purchases Ledger Control account from account balances (ii) Teacher to guide students to prepare Purchases Ledger Control account using the chart of account. (iii) Teacher to give assignments to students and assist them in making corrections.	(i) Layout of a Purchases ledger account (ii) List of account balances	Is the student able to prepare a Purchases Ledger Control account from account balances?  3	3
<b>3.0 ACCOUNTING FOR SINGLE ENTRY AND INCOMPLETE RECORDS</b> 3.1 Concept of	The student should be able to: a) explain the meaning of incomplete records	(i) Teacher to guide students to brainstorm the meaning of incomplete records (ii) Using gallery walk, students to present their answers in class. (iii) Teacher and students go through all the answers and come up with the best meaning of incomplete records.	(i) Sample of single entry and incomplete records (ii) Accounting books (iii) internet	Is the student able to explain the meaning of incomplete records?  1	1

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
Incomplete Records and Single entry	b) describe the role of double entry in incomplete records	(i) Through think- pair share, students in small groups to discuss the role of double entry in incomplete records. (ii) Teacher to select the groups randomly to present their answers. (iii) The teacher to comment on their presentations and conclude on the role of double entry in incomplete records.	(i) Double entry accounts. (ii) Brochures describing incomplete records	Is the student able to describe the role of double entry in incomplete records?	2
	c) analyse the strength and weakness of single entry and incomplete records	(i) Teacher to guide students to read case studies of the business firms using incomplete records. (ii) In think-pair share, students to analyse the strength and weakness of the business firms using single entry method of bookkeeping compared to double entry. (iii) Teacher and students to summarise and conclude on the strength and weakness.	(i) Single Entry accounts (ii) Internet (iii) Financial reports	Is the student able to analyse the strength and weakness of single entry and incomplete records?	2
3.2 Preparation of accounts for Single Entry and Incomplete Records	By the end of this sub-topic, the student should be able to: a) draw up a Statement of Profit or Loss	(i) Teacher to demonstrate to students on how to draw up a statement of profit or loss from incomplete records using illustrative examples. (ii) Using questions, teacher to guide students to determine profit or loss by computing the capital at the beginning and capital at the end. (iii) Teacher to provide assignments to students on preparation of statement of profit or loss.	Sample of Statement of Profit or Loss	Is the student able to draw up a Statement of Profit or Loss?	2

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
<b>4.0 ACCOUNTS OF NON-PROFIT MAKING ORGANISATIONS</b>  4.1 Nature of Non-profit Making Organisations	b) compute missing entries using ledger accounts and cash book	(i) Using the illustrative examples, teacher to guide students to compute missing entries using various ledger accounts and cash book. (ii) Students in small groups to work on questions provided on computation of missing entries. (iii) Teacher to guide the groups to present their work and guide them to make correction.	(i) Ledger accounts (ii) Accounting books (iii) Prepared questions	Is the student able to compute the missing entries using ledger accounts and cash book?	4
	c) prepare financial statements from incomplete records	(i) Using prior knowledge on financial statements, teacher to guide students to prepare financial statements for incomplete records. (ii) Students in groups to work on questions provided on financial statements. (iii) Teacher to check students work and guide them to do correction.	Sample of financial statements on incomplete records	Is the student able to prepare the financial statements from incomplete records?	4
	By the end of this sub-topic, the student should be able to: a) explain the meaning of a non-profit making organisation	(i) Teacher to guide students to brainstorm the meaning of non-profit making organisation. (ii) Teacher to lead students to list non-profit making organisations available in their community. (iii) Teacher to summarise and conclude.	(i) Profiles of non-profit making organisation. (ii) Magazines with articles on non-profit making organisations.	Is the student able to explain the meaning of non-profit making organisation?	1
b) distinguish profit and non-profit making organisations	(i) Using case studies, students to find out distinguishing features between profit and non-profit making organisations. (ii) Teacher to guide students to present and discuss their answers in plenary. (iii) Teacher to summarise and conclude.	(i) Organisational Profiles (ii) Financial records (iii) Educational journal	Is the student able to distinguish Profit and non-profit making organisations?	1	

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
	c) identify source of funds and expenditures for non- profit making organisations	(i) Through library and internet search, students to find out sources of funds and expenditures for non-profit making organisations. (ii) Teacher to invite a guest speaker from a non-profit making firm share experiences with students on source of funds and expenditures of a non-profit making firm. Teacher to summarise and conclude. (iii)	(i) Financial statements (ii) Brochures depicting sources of funds and expenditures. (iii) Financial reports	Is the students able to identify sources of funds and expenditures for non- profit making organisations?	1
4.2 Statement of Affairs	By the end of this sub-topic, the student should be able to: a) describe a Statement of Affairs	(i) Through library search, students to search the meaning of a Statement of Affairs (ii) Teacher and students to conduct discussion on the role of a Statement of Affairs in non-profit making organization. (iii) Teacher to culminate the discussion on statement of affairs	(i) Layout of a Statement of Affairs (ii) Sample of prepared Statement of Affairs	Is the student able to describe a Statement of Affairs?	2
	b) prepare a Statement of Affairs	(i) Using the prior knowledge on incomplete records, teacher to guide students to prepare a Statement of Affairs. (ii) Teacher to give assignments for student to prepare Statement of Affairs. (iii) Teacher to guide students to make corrections.	Layout of a Statement of Affairs	Is the student able to prepare a Statement of Affairs?	3
	c) ascertain accumulated fund	(i) Teacher to demonstrate to students on how to ascertain accumulated fund. (ii) By using prepared questions, teacher to guide students to ascertain accumulated fund (iii) Students to work on more questions for practice.	(i) Sample of Statement of Affairs (ii) Procedures for determining of accumulated fund	Is the student able to ascertain accumulated fund?	2

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
4.3 Statement of Income and Expenditure	By the end of this sub-topic, the student should be able to: a)	(i) Teacher to guide students to discuss in plenary the meaning of a Statement of Income and Expenditure. (ii) Through think- pair share, students to identify the purpose of a Statement of Income and Expenditure. (iii) By using the format of income statement, teacher to guide students to identify the components of an income statement.	(i) Layout of a Statement of Income and Expenditure (ii) Sample of a Statement of Income and Expenditure	Is the student able to describe a Statement of Income and Expenditure?	3
	b)	(i) Teacher to demonstrate to students on the reconstruction of : a. income accounts such as Subscription and donations b. expenditure accounts such as competitions and telephone expenses (ii) Teacher to guide students to reconstruct income and expenditures accounts by using prepared questions. (iii) Teacher to give individual assignment to students on reconstruction of income and expenditure accounts	Sample of reconstructed income and expenditure accounts.	Is the student able to reconstruct income and expenditure accounts?	4
	c)	(i) Using prior knowledge on financial statements, teacher to guide students to prepare a Statement of Income for trading activities. (ii) Teacher to give students assignments to work on. (iii) Teacher to go through the assignments and guide them to make corrections.	Sample of Statement of Income for trading activities	Is the student able to prepare a Statement of Income for trading activities?	2

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
4.4 Statement of Financial Position	d) prepare a Statement of Income and Expenditure from Receipts and Payments account	(i) Teacher to demonstrate to students on preparation of a Statement of Income and Expenditure from a Receipts and Payments account. (ii) Using prior knowledge on income statement, students to prepare Statement of Income and Expenditure. (iii) Students to work on assignments on preparation of Statement of Income and Expenditure.	(i) Samples of Receipts and Payments accounts (ii) Layout of Statement of Income and Expenditure from local clubs and associations.	Is the student able to prepare a Statement of Income and Expenditure from a Receipts and Payments account?	4
	By the end of this sub-topic, the student should be able to: a) describe the components of a Statement of Financial Position for non-profit making organisation.	(i) Through library search, students to identify assets and liabilities of a non-profit making organisation. (ii) In plenary discussion, teacher to guide students to describe each component of a Statement of Financial Position for non-profit making organisation. (iii) Teacher to conclude and summarise on the components of Statement of Financial Position.	Flipchart showing the classification of assets, liabilities for a Statement of Financial Position	Is the student able to describe the components of a Statement of Financial Position for non-profit making organisation?	3
	b) identify the need for Statement of Financial Position for non-profit making organisation.	(i) In think-pair share, students to brainstorm the need for a Statement of Financial Position for non-profit making organisation. (ii) Teacher to guide students to explain the need for Statement of Financial Position for non-profit making organisation. (iii) Teacher to summarise the points and conclude.	(i) Accounting books (ii) Financial reports	Is the student able to identify the need for a statement of Financial Position for non-profit making organisation?	1
	c) prepare a Statement of Financial Position for Non-Profit Making	(i) Using the prior knowledge on financial statements, teacher to guide students to prepare a Statement of Financial Position for non-Profit making firms	Sample of Financial Statement of clubs and associations	Is the student able to prepare a Statement of Financial Position for Non-Profit Making	4

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
	Organisations	Students to solve more questions on preparation of Statement of financial position for non- profit making organisations. (iii) Teacher to conclude the lesson by assisting students to make corrections		Organizations?	4

## FORM IV

### **Class Competences**

The student should develop the following competences:

1. Apply costing principles and behaviour in a manufacturing environment;
2. Demonstrate mutual agreement and commitment in business situations ; and
3. Recognize the importance of auditing to a business firm.

### **Class Objectives**

The student should be able to:

- a) compute and record elements of cost- material, labour and production overheads;
- b) describe and prepare joint venture and partnerships accounts.; and
- c) explain the nature, purpose and scope of an audit and discuss the role of the auditor.

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
1.0 ACCOUNTS FOR MANUFACTURING FIRMS 1.1 Manufacturing costs	By the end of this sub-topic, the student should be able to: a) explain the meaning of manufacturing cost	(i) Through library and internet search, students brainstorm the meaning of manufacturing cost (ii) Using gallery walk, students to present their answers for class discussion (iii) Teacher to guide students to select the best meaning of manufacturing cost.	(i) Internet (ii) Internet/Accounting textbooks (ii) Newletters of manufacturing firms.	Is the student able to explain the meaning of manufacturing cost?	1
	b) describe types of manufacturing cost	(i) In plenary discussion, teacher to guide students to explain basic types of manufacturing cost: direct costs, indirect costs and prime costs (ii) Using buzz groups, students to distinguish between direct and indirect costs and product and period cost. (iii) Teacher to summerize and conclude.	(i) Chart showing classification of costs. (i) Written texts on manufacturing costs.	Is the student able to describe types of manufacturing costs?	3
	c) Compute costs	(i) By using illustrations, teacher to guide students to compute cost of raw materials, prime cost, factory overhead costs, work in progress, cost of stock of finished goods and production cost. (ii) Students to work on assignments to identify and compute cost of raw materials prime cost, factory overhead work in progress and production cost. (iii) Teacher to guide students to make correction and conclude.	Flipchart with procedures to be used in computing cost.	Is the student able to compute cost?	6

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
1.2 Statement of Manufacturing costs	By the end of this sub-topic, the student should be able to: a) describe a statement of manufacturing cost	(i) Using library and internet search students to define a statement of manufacturing cost Students to present their definitions for plenary discussion  (ii)	(i) Internet sources (ii) layout of a statement of manufacturing cost.	Is the student able to describe a statement of manufacturing cost?	2
		(iii) In think pair-share, teacher to guide students to discuss the purpose of a statement of manufacturing cost. Teacher to culminate the discussion on the definition and purpose of a statement of manufacturing cost.  (iv)	statement of manufacturing cost		
	b) construct a statement of manufacturing cost	(i) Using prepared questions, teacher to guide students to prepare a statement of manufacturing cost. (ii) Students to work on group assignments and present in class. (iii) Teacher to guide students to do corrections and conclude.	(i) Layout of a statement of manufacturing cost. (ii) Sample of prepared statement of manufacturing cost	Is the student able to construct a statement of manufacturing cost?	6

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
c)	prepare financial statements of manufacturing firms	(i) In think-pair share, students to identify the items of manufacturing firm to be shown in financial statements.	(i) Layout of Financial Statements	Is the student able to prepare financial statements of manufacturing firms?	6
		(ii) Teacher to guide students in groups to prepare income statement and statement of financial position for manufacturing firm	(ii) Financial newspapers with Financial Statements of manufacturing firm		
		(iii) Students to present their work in class for clarification and correction.			
d)	ascertain manufacturing profit or loss	(i) Using guiding questions, teacher to guide students to ascertain the manufacturing profit or loss.	(i) Written texts on how to ascertain manufacturing profit or loss	Is the student able to ascertain manufacturing profit or loss?	3
		(ii) Using individual tasks, students to determine manufacturing profit or loss	(ii) Accounting books		
		(iii) Teacher to check students' work and give comments.			

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
2.0 CONSIGNMENTS 2.1 Concepts and Terms used in Consignments	By the end of this sub-topic, the student should be able to: a) define consignment	(i) Using library and internet search, students to define consignment. (ii) Students to present their definitions for class discussion. (iii) Teacher to use students' responses to elaborate and conclude.	(i) Internet (ii) Accounting books (iii) Brochures of a company dealing with consignments.	Is the student able to define consignment?	1
	b) explain the nature of consignments	(i) Students to read a case study of consignment dealing. (ii) Using question and answer, students to explain on the nature of consignments. (iii) Teacher to summarise and conclude.	Company brochures describing its consignments dealings.	Is the student able to explain the nature of consignments?	2
	c) examine the documents used in consignment	(i) Through library search and internet search, students to identify the documents used in consignments. (ii) Teacher to guide students to distinguish the documents used in consignments. (iii) Teacher to summarise and conclude.	Sample of : (i) proforma invoice (ii) freight note (iii) consignment notes	Is the student able to examine the documents used in consignment?	2
2.2 Accounting for Consignments	By the end of this sub-topic, the student should be able to: a) prepare the accounts in the books of consignor	(i) Teacher to demonstrate to the students on preparation of the Consignments accounts in the books of Consignor. (ii) With the use of guiding questions, students to prepare the Consignments accounts in the books of Consignor. (iii) Teacher to give assignments on preparation of accounts in Consignor's books	(i) Layout of the Consignment accounts (ii) Video Clip describing Consignment accounts	Is the student able to prepare the accounts in the books of consignor?	5
	b) prepare the accounts in the books of consignee	(i) Teacher to demonstrate to the students on preparation of the Consignments accounts in the books of Consignee. (ii) Teacher to provide students with	(i) Layout of the consignment accounts. (ii) Video clip	Is the student able to prepare the accounts in the books of	5

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
		group assignment for preparation of Consignment accounts in the books of consignee. (iii) Students to present their group for clarification and corrections.	demonstrating Consignment accounts	consignee?	
	c) determine the amount to be transferred to Income Statement from Consignor's and Consignee's accounts	(i) Using questions and answers, teacher to guide students to determine the transfer of Consignor's and Consignee's accounts to Profit or Loss account. (ii) Students to practise by doing more questions. (iii) Teacher to check students' work and guide them to make correction.	Sample of Consignments accounts	Is the student able to determine the amount to be transferred to Income Statement from Consignor's and Consignee's accounts?	2
<b>3.0 ACCOUNTING FOR JOINT BUSINESSES</b>	By the end of this sub-topic, the student should be able to: a)	(i) Through library and internet search, students to brainstorm the meaning of a joint venture and partnership (ii) Students to present their views for plenary discussion. (iii) Teacher to summarise the discussion and conclude on the meaning of joint venture and partnership.	(i) Written texts on joint businesses (ii) Pictures of joint businesses (iii) Internet (iv) Accounting books	Is the student able to explain the meaning of a joint venture and partnership?	1
3.1 Concept of Joint Business	b) describe the formation of a joint venture and a partnership	(i) Using think-pair share, teacher to guide students to describe the features for formation of a joint venture and partnership (ii) Teacher to guide students to describe the necessary documents for formation of a joint venture and partnership. (iii) Students to work on a project to study the formation of joint businesses surrounding them.	(i) Layout of a joint venture (ii) Sample of a Partnership Deed	Is the student able to describe the formation of a joint venture and a partnership?	3

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
	c) explain the importance of a joint venture and partnership businesses	(i) Students to scan their environment to identify the available joint ventures and partnership firms. (ii) Through think pair share, teacher to guide students to explain the importance joint venture and partnership firms (iii) Teacher to summarize and conclude.	(i) Business journals (ii) Sample of partnership deeds	Is the student able to explain the importance of a joint venture and partnership businesses?	1
3.2 Accounting for Joint Venture	By the end of this sub-topic, the student should be able to: a) prepare joint venture accounts	(i) Using chart of an account, teacher to guide students to prepare joint venture accounts. (ii) Students to work on group assignment on preparation of joint venture accounts and present in class. (iii) Teacher to cross check students work and guide them to make corrections.	(i) Sample of joint venture accounts (ii) Accounting books	Is the student able to prepare joint venture accounts?	6
	b) determine profit or loss through memorandum joint venture account	(i) Using prepared questions, teacher to guide students to determine profit or loss through memorandum joint venture account. (ii) Students to work on group assignments on determination of profit or loss (iii) In plenary, students to present their work and teacher give remarks	Sample of memorandum joint venture account.	Is the student able to determine profit or loss through memorandum joint venture account?	2
	c) compute settlement balance for co-venturers	(i) Using illustrative examples, teacher to demonstrate to students on computation of settlement balance for co-venturers' accounts. (ii) Teacher to guide students to compute settlement balances on joint venture account using prepared questions. (iv) Students to work on assignments on computation of settlement balance on joint venture.	Flipchart with description for computing balances on joint venture	Is the student able to compute settlement balance for co-venturers?	3

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
3.3 Accounting for Partnership	By the end of this sub-topic, the student should be able to: a) prepare accounts on formation of partnership	(i) Using prepared questions, teacher to guide students to draw up Partners' Capital account; Partners' current account and Profit and Loss Appropriation account. (ii) Students to make a presentation on how to treat capital, current account balances in statement of financial position. (iii) Students to work on group assignments on preparation of accounts for formation of partnership.	(i) Sample of Partnership Deed (ii) Sample of Partners' Capital account (iii) Layout of Partners' Current account (iv) Prepared Questions	Is the student able to prepare accounts on formation of partnership?	6
	b) allocate partnership earnings to partners	(i) Teacher to guide students to allocate Partnership earning using different bases: stated fractional base; partners' capital ratio; partners salary and interest allowances (ii) Students in groups to work on practical questions on allocation of partnerships earnings to partners. (iii) Students to present their work and teacher to give remarks.	Flip Chart showing allocation of partnership earnings.	Is the student able to allocate partnership earnings to partners?	6
	c) account for change in profit sharing ratios on admission of a new partner	(i) Teacher to demonstrate to the students how to compute new profit ratios on admission of new partner. (ii) Using prepared questions, teacher to guide students to account for change of profit ratio into the accounts. (iii) Students to work on individual assignments on treatment of change in profit ratios.	Video clip showing how to account for change in profit sharing ratio	Is the student able to account for change in profit sharing ratios on admission of new partner?	6

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
<b>4.0 ACCOUNTING FOR DEPARTMENT STORES</b> 4.1 Concept of departmental stores	By the end of this sub-topic, the student should be able to: a) explain the meaning of a departmental store	(i) Through library and internet search, students to brainstorm the meaning of departmental store. (ii) In plenary discussion, students to present their views on the meaning of departmental store. (iii) Teacher to use students' responses to summarise and conclude	(i) Pictures of departmental stores. (ii) Flipchart with features of departmental store.	Is the student able to explain the meaning of a departmental store?	1
	b) discuss the advantages and disadvantages of a departmental store	(i) Using live simulation, students in small groups to discuss advantages and disadvantages of departmental store. (ii) One volunteer from each group to present their group work for class discussion. (iii) Teacher and students to summarise and conclude.	(i) Internet (ii) Educational journals (iii) Accounting and Commerce books	Is the student able to discuss the advantages and disadvantages of a departmental store?	1
	c) distinguish departmental store with a single shop	(i) Students to brainstorm on the distinguishing features between departmental store and single shop. (ii) In role play, students to distinguish between departmental store and a single shop. (iii) Teacher to elaborate and summarise.	(i) Wall chart with features of departmental store and single shop. (ii) List and pictures of items sold by departmental store and single shop	Is the student able to distinguish departmental store with a single shop?	2

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
4.2 Accounts for Departmental Store	By the end of this sub-topic, the student should be able to: a) apportion overhead expenses to departments b) prepare an Income Statement	(i) Using practical demonstration, teacher to guide students to apportion expenses to departments using different methods. (ii) Students to practice apportionment of overheads expenses to departments. (iii) Teacher to give students assignments on apportionment of overhead expenses.  (i) Teacher to guide students to prepare an Income Statement for a departmental store using guiding questions. (ii) Students to do group assignments and present in class. (iii) Teacher to give remarks and guide students to make corrections.	Projector showing apportionment of overhead expenses	Is the student able to apportion overhead expenses to departments?	4
	c) prepare a Statement of Financial Position	(i) Using prior knowledge on financial statements, students in groups to prepare a Statement of Financial Position for a departmental store. (ii) Students to present their solutions for class discussion. (iii) Teacher to cross check students' work and conclude.	Samples of Statement of Financial Position for a departmental store	Is the student able to prepare a Statement of Financial Position?	7
<b>5.0 ELEMENTS OF AUDITING</b>	By the end of this sub-topic, the student should be able to: a) define auditing	(i) Through library and internet search, students to define the term auditing (ii) Students to present in class the definition of the term auditing (iii) Teacher to clarify on the students responses and conclude.	(i) International Standards of Auditing (ii) Auditing books	Is the student able to define auditing?	1
5.1 Concept of Auditing					

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
	b) identify the objectives of auditing	(i) Through think- pair share, students to outline objectives of auditing. (ii) Using gallery walk, students to present their views. (iii) Teacher to elaborate and conclude on the objectives of auditing.	NBAA journals	Is the student able to identify the objectives of auditing?	1
	c) distinguish auditing and accounting	(i) Through library and internet search, students to read on the concept of accounting and auditing. (ii) In plenary, students to discuss the distinguishing features between auditing and accounting (iii) Teacher to clarify more on the differences between auditing and accounting.	(i) Internet (ii) Accounting and auditing books.	Is the student able to distinguish between auditing and accounting?	2
	d) examine different types of auditing	(i) Teacher to guide students to do library search to read on different types of Auditing (ii) Teacher to guide students to discuss the types of Auditing. (iii) Teacher to provide individual task for students concerning types of auditing	(i) National audit website (ii) NBAA journals	Is the student able to examine different types of auditing?	4
5.2 Auditor's Report	By the end of this sub-topic, the student should be able to: a) define auditor's report	(i) Through library and internet search, students to define Auditor's report as per International Standard of Auditing (ISA) (ii) Teacher to guide students to make oral presentation on the definition of auditor's report. (iii) Teacher to summarise and conclude.	(i) National audit website (ii) Auditing journals	Is the student able to define auditor's report?	1

TOPIC AND SUB -TOPIC	SPECIFIC OBJECTIVES	TEACHING AND LEARNING STRATEGIES	TEACHING AND LEARNING RESOURCES	ASSESSMENT	PERIODS
	b)	<ul style="list-style-type: none"> <li>(i) Using library search, students to explain the different types of auditor's reports</li> <li>(ii) Teacher to invite a guest speaker from auditing firm to share experiences with students on auditor's report.</li> <li>(iii) Students to participate on the discussion by asking questions and taking down notes.</li> </ul>	<ul style="list-style-type: none"> <li>(i) Samples of auditor's reports.</li> <li>(ii) Auditing and Accounting books</li> </ul>	Is the student able to identify types of auditor's reports?	3
	c)	<ul style="list-style-type: none"> <li>(i) Teacher to display a sample of auditor's report for students to observe.</li> <li>(ii) Students to identify the components of auditor's report.</li> <li>(iii) Teacher to guide students to prepare simple auditor's report.</li> </ul>	<ul style="list-style-type: none"> <li>(i) Layout of auditor's report</li> <li>(ii) Sample of auditor's report</li> </ul>	Is the student able to prepare a simple auditor's report?	4









