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|  **Competence** | **General Objective** | **Month** | **Week** |  **Main Topic** | **Sub-topic** | **Periods** | **Teaching Activities** | **Learning Activities** | **T/L Material** | **References** | **Assessment** | **Remarks** |
| Students should be able to use terminology of account with clarity or the purpose of effective communication in control of business. | The students should be able to define and explain the subject matter of book keeping and what book keeping is about. |  F E B R U A R Y J A N U A R YFEBRUARY | 2341st2nd3rd 4th  | BOOK KEEPING SUBJECT MATTERPRINCIPLE OF DOUBLE ENTRY SYSTEMAll sub topic | Introduction to book keeping and key concept* Business transaction
* Determination of accounting balance
 | 662 | * Explain to students about the subject matter.
* Guide students to define the role of book keeping.
* Explain to students the concept of business entry, going concern.
* Guide students to explain the meaning of business transactions.
* Explain to students how to balance off account.
* Discuss with students the main points.

Administer test | * Listening.
* Discussing about the concept given by teacher to come up with correct answer.
* Asking question if any.
* Listening.
* Discuss in groups of two to four students to come up with ledger, and how to show debit and credit side of the book.
* Doing test.
 | * Manila card showing the different transaction and terminologies concern with book keeping.

“ | * Book

keeping book  one first page. ““ | * Students should be able to use all terminologies in the daily life. Eg. Business entity
* Going concern.

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|  **Competence** | **General Objective** | **Month** | **Week** |  **Main Topic** | **Sub-topic** | **Periods** | **Teaching Activities** | **Learning Activities** | **T/L Material** | **References** | **Assessment** | **Remarks** |
| Students should be able to communicate effectively and control the business. | Use the terminologies of business with clarity for the purpose of effective communication and control of the business. |  A P R I L M A R C HFEBRUARY | 1st2nd3rd 4th 1st2nd | CLASSIFICATION OF ACCOUNTM I DTRIAL BALANCE | * Classes of Account

T E R M* Meaning and nature of TRIAL BALANCE
 | 44 | * Discuss with pupils to arrive to the classes of Account.
* Real, personal and impersonal.
* Debtors, creditors and nature of the business.

T E S T * Lead students to define trial balance.
* How to record ledgers balances in trial balance.
* Discuss with students advantages and disadvantages.
 | * Listening carefully.
* Taking notes where necessary.
* Asking questions to clarify the concept.

 A N D* Lead the students to define the TRIAL BALANCE.
* How to record ledger balance in the TRIAL BALANCE.
* Discuss with students advantages and disadvantage of Trial Balance.
* Factors which do not affect Trial Balance.
* Guide students to record transactions.
 | * Prepared manila card showing classification of account.

M I D T E R MTrial Balance chart in manila card. | * Book one Book Keeping pg. 68

 B R E A KBook keeping Book one. |   |  |
|  **Competence** | **General Objective** | **Month** | **Week** |  **Main Topic** | **Sub-topic** | **Periods** | **Teaching Activities** | **Learning Activities** | **T/L Material** | **References** | **Assessment** | **Remarks** |
| Students should be able to record various transactions concern business. | Students should be able to distinguish various book keeping system concerning financial matters and records. |  M A Y A P R I L FEBRUARY | 3rd 4th 1st2nd3rd 4th  | STOCKAN SUB TOPICCREDIT TRANSACTION AN SUB TOPIC  | Opening stock & closing stock* Credit sales
* Credit purchase
 | 2 | * Guide students to give explanation about stocks.
* How does closing stock obtained.
* How to record stock.
* Effect of stock to gross profit.
* Administer monthly test
* Lead the students to record credit sales.
* Explain the meaning of full paid, part paid.
* Explain meaning of credit purchases.
* To administer test.
 | * Listening carefully.
* Discuss how stock is obtained.
* How to find average stock.

Monthly Test To attempt test given |  | Book keeping book one | Asking overate question.Asking questions about Debtors & Creditors in business.  |  |

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|  **Competence** | **General Objective** | **Month** | **Week** |  **Main Topic** | **Sub-topic** | **Periods** | **Teaching Activities** | **Learning Activities** | **T/L Material** | **References** | **Assessment** | **Remarks** |
| Students should be able to communicate effectively and control the business. | Students should be able to use terminologies of accounts with clarify for the purpose of effective communication in control of business. |  J U L Y J U N EFEBRUARY | 1st2nd3rd 4th1st2nd3rd 4th  | T E RHCORRECTION FOR TERMINAL EXAMINATION ELEMENTARY TRADING AND PROFIT AND LOSS ACCOUNT  | M IOAll topic or sub topic appear in test Trading account  | 22 | N A L L* Lead students to correct their mistakes.
* Lead students to show:
* Trading account.
* Stock at open or close.
* Gross profit or loss.
* Define gross profit or loss.
* Define final A/C.
 | E X A M I* To correct where they have done a mistake .
* Recording transactions in the trading account.
* Differentiate opening stock and closing stock.
* Gross profit & gross loss.
* Final account.
 | I N D | A T APrinciple of accounts volume one | I O NY* Given class work and check out in the class.
 |  |
|  **Competence** | **General Objective** | **Month** | **Week** |  **Main Topic** | **Sub-topic** | **Periods** | **Teaching Activities** | **Learning Activities** | **T/L Material** | **References** | **Assessment** | **Remarks** |
| Students should be able to record various Students should be able to communicate Various transactions concern business. effectively and control the business.  | Students should be able to distinguish Students should be able to use terminolo-various book keeping systems concern gies of A/C with clarity for the purposed of financial matters and records control of business. effective communication in and   |  S E P T E M B E R A U G U S TFEBRUARY | 1st2nd3rd 4th1st2nd3rd 4th | ELEMENTARY TRADING AND PROFIT AND LOSS ACCOUNTBOOKS OF PRIME ENTRYE X M I  | * Profit and Loss account.
* Balance sheet

Two column cash book A D  | 4 44 | * Lead students to define
* profit and loss
* net profit
* net loss
* How net profit or loss can be determined.
* Define balance sheet
* Lead students to differentiate account and statement.
* How to record assets and liabilities kin the business balance sheet
* Lead students to define two column cash book.
* Record the transactions in the two column cash book.
* Guide students to mention the function of book of prime entry.

M I N  T E R | * To brain stoking and came up with meaning of
* Net profit
* Determinations of net profit or net loss.
* To define balance sheet.
* Record assets and liabilities in the balance sheet.
* To define two column cash book.
* Record transaction in the two column cash book or posting transaction
* To mention the functions of books of prime entry

A T I OM B R E | N W A K | Frank wood volume oneBook keeping book oneE E | Gives class work and check if they have attempt correctly. K  |  |
|  **Competence** | **General Objective** | **Month** | **Week** |  **Main Topic** | **Sub-topic** | **Periods** | **Teaching Activities** | **Learning Activities** | **T/L Material** | **References** | **Assessment** | **Remarks** |
| Students should be able to record various transactions concern business. | Students should be able to distinguish various book keeping system concerning financial matters and records. |  N O VE M B ER O C T O B E R FEBRUARY | 1st2nd3rd 4th1st2nd3rd 4th | BOOKS OF PRIME ENTRYAll sub topicBOOKS OF PRIME ENTRYE X | * Three column cash book
* Sales day book
* Purchases day book

 A M | 626 | * Define three column cash book guided by teacher.
* Lead students to record transactions in the three column cash book

Administer test* Guide students to sales day book.
* Recording transactions in the sales journal.
* Lead students to define purchase journal.
* Recording transactions in the purchases journal.

 I N A | * To define three column cash book.
* To record transaction given in the three column cash book.
* Do the test
* To define sales day book.
* Recording transactions in the sales journal.
* Lead students to define purchases day book.
* Recording transactions in the purchases journal.

 T I O N | * Manila card showing school cash book.

 W E | Book keeping one and two.Book keeping book one E K | * Asking questions concern with cash book shown.
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