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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 record transactions concern business. | The students should be able to distinguish various book keeping system concern financial matters and records. |  F E B R U A R Y J A N U A R YFEBRUARY | 3rd 4th1st2nd3rd 4th  | Books of prime entry* Various books of original entry
 | * Function of books of prime entry
* Various books of original entry
 | 2442 | * Lead students to discuss the meaning of books of prime entry and their functions.
* To discuss with pupils on:
* Purchases day book with its ledger.
* Sales day book with its ledger.
* Lead students to discuss:
* Purchases return day book with its ledger.
* Sales return day book with its ledger
* General ledger
* Journal proper
* Opening entries.
* Closing entries.
 | * Pupils to discuss and be able to define books of prime entry and their functions.
* Pupils to be able to prepare:
* Purchases day book with its ledger.
* Sales day book with its ledger.
* To discuss
* Purchase return day book with its ledger.
* Sales return day book with its ledger.
* General ledger.
* Journal proper.
* To record transaction of
* Opening entries.
* Closing entries.
 | * Cash book
* Cheque
* Invoice
* Cash book
* Cheque
* invoice
 | * Book keeping book one
* Book keeping book one
* Book keeping book one
 | Given questions consigned with sales day book and solved in the class.Solve question for purchases day book. |  |
|  **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 efficiency and control the business. | Students should be able to use terminologies of account with clarity for the purpose of effective communication and control of business. |  A P R I L M A R C H  FEBRUARY | 1st2nd3rd 4th 1st2nd3rd 4th  | Petty cash bookE X ABank reconciliation statement  | Petty cash operationImprest system  M I NImportances  | 2422 | * Lead students to discuss definitions and operations of the petty cash book.
* Lead students to discuss and conclude the application of imrprest through columnar expenditure.

A T I O N* Lead students to come up with importances of
* Guide students, to explain factors make disagree between cash book and bank statement balance.
* Importance of preparing bank reconciliation statement.
* Guide students to record transactions in the bank reconciliation.
* Adjust the cash book.
 | * To define petty cash book and how its operate.
* Lead students in discussion and able to identify meaning and application of imprest system.

& M I D T E * To define bank reconciliation statement.
* Bank statement.
* To mention factors make differences.
* Importance of preparing bank reconciliation statement.
* To record transactions in the bank reconciliation.
* To adjust the cash book.
 | * Petty cash book

 R M B R * School cash book
* School bank statement.
* Cash book.
* Bank statement.
 | * Book keeping book II

E A K* Business account by Frank Wood.
* Business accounting one by Frank Wood.
 | * Asking questions about
* Imprest system.
* Petty cashier.
* Reimbursement.
* Question to solve in the class.
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|  **Competence** | **General Objective** | **Month** | **Week** |  **Main Topic** | **Sub-topic** | **Periods** | **Teaching Activities** | **Learning Activities** | **T/L Material** | **References** | **Assessment** | **Remarks** |
|  - Do -  | Students should be able to differentiate effective various concepts and use business the terminologies of account with clarity for the purpose of effective communication and control of business. |  J U N E M A Y A P R I L FEBRUARY | 4th1st2nd 3rd4th1st2nd  | Bank reconciliation Government account**G** **E** | * Treatment
* Overdraft of bank reconciliation
* Government organization.

**N**   **E** |  | * Discuss with pupils on various formulae for Bank reconciliation statement.
* Guide students to record overdraft transaction.
* Adjust the cash book.
* Reconcile.
* To discuss with pupils the meaning of government accounts (various) (author)
* Lead students to discuss and mention accounting in connection to parliament treasury an ministry of work.
* Guide students to define terminologies concern with government accounting officers.

**R** **R E** | * Pupils should be able to establish and use formulas for Bank reconciliation.
* To record overdraft of the book.
* To adjust the cash book
* To reconcile transaction.
* To define government accounting by various authors.
* Pupils should be able to connect parliament treasury and ministry of work finance.
* To define difference terminologies concern with government accounting.

 **V I S** | * Cash book.
* Bank statement.
* Wall chart to show government organization.

**O N** | * Business accounting by Frank wood.
* Hand out for government accounting and Book keeping book 1 & 2
 | “* Solve questions about
* Government accounting.
* Ambit of vote.
* Vote book
 |  |