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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 HOULD BE ABLE TO RECORD VARIOUS  TRANSACTIONS CONCERN BUSINESS. |  - DO - STUDENTS SHOULD BE ABLE TO DISTINGUISH VARIOUS BOOK KEEPING SYSTEM CONCERN FINANCIAL MATERS AND RECORDS  |  F E B R U A R Y J A N U A R Y | 341234 | BILL OF EXCHANGEJOINT VENTURE | * Nature of bill of exchange
* Accounts for bill receivable.
* Accounts for bill payable
* Books of partners/ventures
 | 888 | * Lead students to discuss the meaning of
* Bill of exchange.
* Nature of bill of exchange.
* Guide students to discuss accounts for bill of exchange.
* Lead students to record:
* Interest accrued A/C
* Dishonoured of bill of exchange.
* Discounting a bill of exchange.
* Lead students to discuss on bill payable.
* Guide students to define:
* Joint venture.
* How to open A/Cs both parties.
* To discuss with pupils how to determine profit/loss of joint venture
 | * Pupils should be able to define bill of exchange.
* Nature of bill of exchange.
* To discuss and be able to draw accounts concerning bill received eg. Interest account, endorsement of the bill.
* Pupil to be able to open all accounts on bill payable e.g interest accrued.
* Pupils should be able to define joint venture.
* Pupils should be able to open accounts of both parties on joint venture.
* To discuss and be able to determine profit/loss in joint venture.
 | * Specimen bill of exchange.
* Films showing traders and use of bill of exchange.

‘’ | * Business accounting by Frank Wood.

“ | * Asking oral questions about

- Bill & nature of bill.* Given home work and mark for proofing.
* Given class work and marked for clearance.
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| Competence | General Objective | Month | Week | Main Topic | E X A M I N A T I O NH O L D A Y B R E A KSub-topic | Periods | Teaching Activities | Learning Activities | T/L Material | References | Assessment | Remarks |
|  Students should be able to record various transactions concern with business. |  Students should be able to distinguish various book keeping system concern financial  matters and records.E X A M I N A TIO NHOLIDAY BREAK |  A P R I L M A R C H | 1234123 | E X M I N A T I O NH O L D A Y B R E A KECONSIGNMENTPartner ship | CONSIGNOR AND CONSIGNEE BOOKProfit and loss A/CBasic characteristics of partner ship.Accounts for partnership. | 128 | * To discuss with pupil the meaning of consignment.
* To discuss with pupils consignee and consignors book.
* Discuss with pupils on how to prepare:
* Profit and loss a/c.
* Account sales.
* How to find unsold goods.
* To discuss with pupils the basic characteristic of partnership.
* Advantages and disadvantages of partnership.
* Lead students to discuss
* Partners capital ratio.
* Earning to partners.
 | * Pupils should be able to discuss meaning of consignment.
* Pupil should be able to discuss and open books of consignor and consignee.
* Pupils should be able to prepare profit and loss A/C
* Account sales.
* To find unsold goods.
* Pupils to discuss meaning of partnership.
* Pupil to discuss the basic characteristics of partnership.
* Pupils should be able to allocate:
* Partners capital

 ratio.* Earning to partners.
 | * Video showing foreign trade.
* Specimen of partnership deed.

“ | * Business accounts by Frank Wood I.
* Book keeping Book two.
* Business account by Frank Wood.

“ | * Asking the meaning of consignment and its advantage.
* Asking question for partnership types of partnership
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| Competence | General33 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. |  A STUDENTS SHOULD BE ABLE TO DIFFERENTIATE  VARIOUS CONCEPTS AND USE THE TERMINOLOGIES  OF ACCOUNTS WITH CLARITY FOR THE PURPOSE OF “ EFFECTIVE COMMUNICATION ANDCONTROL OF  BUSINESS.-DO- |  M A Y A P R I L | 41234 | DEPARTMENTAL ACCOUNTSELEMENT OF AUDITING | Admission of a new partnerFinal accounts for departmental Objects of Auditing Auditors reportAudit working paper | 488 | * To discuss with pupils on the account for admission of a new partner.
* To discuss with pupils meaning of departmental A/C
* Lead students to reach conclusion and application of departmental final account.
* Discuss with pupils departmental balance sheet.
* To discuss with pupil meaning of auditing.
* State types of auditing.
* Discuss with pupils on audit report.
* To mention and explain types of working paper to pupils.
 | * Pupils should be able to open accounts for admission of a new partner.
* Pupils to be able to prepare departmental final account.
* To prepare departmental final account.
* Pupils should be to prepare balance sheet for department.
* To discuss meaning of auditing.
* Pupils to state able to prepare auditing.
* Pupils to be able to prepare audit report.
* Pupils to be able to explain audit working paper.
 | * Posters with a list of partnership.
* Chart to show departmental account.
* Wall chart posters on internal or external auditor.
 | * Business account Frank Wood.
* Financial account by Frank Wood.
* Audit manure
 | * Given class work and marked in the class.
* Asking oral questions which marks the meaning of departmental account.
* Asking questions which prove understand of the concept.
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