

# SCHEME OF WORK

Name of teacher: .....

Year: .....

Class/Stream: **FORM THREE**

Name of School: .....

TERM: **1 to 2**

Subject: **BOOK KEEPING**

	Co mp ete nce	Ge ne ral Ob jec tiv e	M o n t h	W e e k	Main Topic	Sub-to pic	P e r i o d s	Teaching Activities	Learning Activities	T/L Material	References	Assessment	Remarks
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De mo nstr ate abili ty to ana lyse tran sact ions .	Us es ter mi nol ogi es of bu sin ess wit h cla rit y for th e pu rp ose of eff ect ive com m uni cat ion in	J A N U A R Y	3 <sup>rd</sup>	General Journal	Introducti on to journal	4	<ul style="list-style-type: none"> <li>• Guide students to explain the meaning of journal.</li> <li>• Guide students to define and discuss the types of Journal and their uses.</li> <li>• Lead students to explain the relationship of the general journal to the ledger.</li> <li>• Guidance question to be solved by the students.</li> </ul>	<ul style="list-style-type: none"> <li>• Listening.</li> <li>• Writing the main point discussed.</li> <li>• To participate fully on discussing regarding to the type of uses and function of the journal.</li> <li>• Asking questions if any.</li> <li>• Attempting solving problem.</li> </ul>	<ul style="list-style-type: none"> <li>• Flow chart showing steps of journalisation.</li> <li>• Diary.</li> </ul>	Book keeping for secondar y school.		
		F E B R U A R Y	4 <sup>th</sup>		Journal entries	4	<ul style="list-style-type: none"> <li>• By using examples prior to show journal entries common business transactions.</li> <li>• To guide students through examples prepared prior posting information from the journal to the ledger account.</li> </ul>	<ul style="list-style-type: none"> <li>• Listing.</li> <li>• Observing on how example are being drafted prepared.</li> <li>• To participate fully on asked question.</li> <li>• Writing down the main point.</li> <li>• Asking questions if any.</li> </ul>	<ul style="list-style-type: none"> <li>• Charts showing the format of the journal entries.</li> </ul>	Book keeping for secondar y schools.		

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		and control of the business.												
	Competence	General Objective	Month	Week	Main Topic	Sub-topic	Periods	Teaching Activities	Learning Activities	T/L Material	References	Assessment	Remarks	

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D e m o n s t r a t i o n s	Stu de n ts o u t r a t i o n s	F E B R U A R Y	1 <sup>st</sup>	A D J U S T M E N T	Capital and revenue Expendit ure.	4	<ul style="list-style-type: none"> <li>● Lead students on discussion through prepared questions and business transactions to arrive at the meaning of capital and revenue expenditure and their distinctions.</li> <li>● Lead explanation to show the importance of distinguishing capital expenditure from revenue expenditure.</li> <li>● Lead student, to define adjustment.</li> <li>● Mention types of adjustment. <ul style="list-style-type: none"> <li>- Depreciation of fixed assets.</li> <li>- All provision.</li> <li>- Prepaid.</li> <li>- Outstanding.</li> <li>- Reserves.</li> </ul> </li> <li>● Guide student, to state why the business account must be adjusted.</li> <li>● Lead students to define depreciation.</li> <li>● Mention caused of depreciation.</li> <li>● Guide students to define and mention methods of depreciation. <ul style="list-style-type: none"> <li>- Straight line method.</li> <li>- Diminishing method.</li> <li>- Revaluation method.</li> <li>- Unit of output method.</li> <li>- Sum of the year digit.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>● Participate fully on discussion to arrive the meaning of capital and revenue expenditure together with their destination.</li> <li>● Writing down main points.</li> <li>● Asking questions if any.</li> <li>● Listening.</li> <li>● Writing down the main hints on the different types of adjustment.</li> <li>● Asking questions if any.</li> </ul>	<ul style="list-style-type: none"> <li>● Chart, shown the common capital expenditure and revenue expenditure.</li> <li>● Manila showing the list of adjustment</li> <li>● Chart showing and picture and new picture.</li> </ul>	<ul style="list-style-type: none"> <li>● Frank Wood volume one.</li> <li>● Book keeping book two.</li> <li>● Frank wood book one or volume one.</li> </ul>		
			2 <sup>nd</sup>		General adjustme nt and adjustme nt of final accounts.	8						
			3 <sup>rd</sup>		Depreciat ion of fixed assets.	4						
			4 <sup>th</sup>									

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	n e s s a n d c o n t r o l .	ord s.													
	C o m p e t e n c e	Gen eral Obj ective	M o n t h	W e e k	Main Topic	Sub -top ic	P e r i o d s	Teaching Activities	Learning Activities	T/L Material	References	Assessment	Remarks		

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	T o d e m o n s t r a t e a b il it y t o a d j u s t a ll c o s t i n t h e p r o d	Students should be able to use terminology of accounts with clarity for the purpose of effective communication and control of business.	A P R I L M A R C H	1 <sup>st</sup> & 2 <sup>nd</sup>  3 <sup>rd</sup> & 4 <sup>th</sup>	Midterm	Test	8	and	Holiday	Midterm	Break	Record the transactions given in the account.
					Adjustment	Depreciation		<ul style="list-style-type: none"> <li>Guide students to use straight line methods to solve the questions given.</li> <li>Lead students to use revaluation methods to differentiate with straight line method.</li> </ul>	<ul style="list-style-type: none"> <li>Listening.</li> <li>Writing down the point relate with questions given or solved.</li> <li>Asking questions if any.</li> <li>Using examples to solve questions given.</li> <li>Lead students to record transactions in the journal proper and its ledger.</li> </ul>	<ul style="list-style-type: none"> <li>Charts showing the causes of depreciation .</li> </ul>	<ul style="list-style-type: none"> <li>Frank Wood first edition.</li> </ul>	
			F E B R U A R Y	1 <sup>st</sup>		Disposal of fixed assets.	4	<ul style="list-style-type: none"> <li>Guide students to explain the meaning of disposal.</li> <li>Lead students to journalise the disposal of fixed assets.</li> <li>Show how transactions could appear in the ledger.</li> </ul>	<ul style="list-style-type: none"> <li>To show ledgers in T. form to show the required transactions.</li> </ul>	<ul style="list-style-type: none"> <li>Use material around to realise disposal of an assets.</li> </ul>	<ul style="list-style-type: none"> <li>Frank wood first edition.</li> </ul>	
				2 <sup>nd</sup>		Disposal fixed assets	4	<ul style="list-style-type: none"> <li>Demonstration and guidance how the disposal can relies the profit or loss on disposal.</li> <li>Recording entries in the ledger how profit and loss can appear.</li> </ul>	<ul style="list-style-type: none"> <li>Writing down the points after listening careful.</li> <li>To participate fully by mentioning types of costs.</li> </ul>	<ul style="list-style-type: none"> <li>Using property around to disposal of an assets.</li> </ul>	<ul style="list-style-type: none"> <li>Frank wood first edition.</li> </ul>	
				3 <sup>rd</sup>	Manufacturing account.	Manufac turing account.	4	<ul style="list-style-type: none"> <li>Lead students to define manufacturing account.</li> <li>Types of costs-direct costs.</li> <li>Lead students to show cost of production.</li> </ul>		<ul style="list-style-type: none"> <li>Charts show cost of goods produced.</li> </ul>	<ul style="list-style-type: none"> <li>Frank wood first edition.</li> </ul>	

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[illegible]

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Subject: **BOOK KEEPING**

Demonstrate ability to compute errors in the books of account.	Students should be able to distinguish various book keeping system concern financial matters and records.	MAY APRIL	4 <sup>th</sup>	CORRECTION OF ERROR	Introduction	4	<ul style="list-style-type: none"> <li>Leading discussion to define error.</li> <li>Guide students to mention errors which affect trial balance and errors which do not affect trial balance.</li> </ul>	<ul style="list-style-type: none"> <li>To discuss and reach conclusion or meaning of connection of error.</li> <li>To mention errors which do not affect trial balance and errors which affect trial balance.</li> </ul>		<ul style="list-style-type: none"> <li>Frank wood first edition</li> </ul>	<ul style="list-style-type: none"> <li>Record the transactions given in the suspense account.</li> </ul>
			1 <sup>th</sup>		Suspense account and statement of correcting net profit.	4	<ul style="list-style-type: none"> <li>Lead students to define suspense account.</li> <li>Recording transactions to suspense account.</li> <li>Use the above examples to correct the net profit.</li> </ul>	<ul style="list-style-type: none"> <li>To define suspense account.</li> <li>To use journal to record the transactions which lastly reach conclusion of suspense account.</li> <li>To show suspense A/C</li> <li>Lastly use the example above to correct net profit.</li> </ul>			
			2 <sup>nd</sup>		Introduction to non-profit making organization.	8	<ul style="list-style-type: none"> <li>Lead students to use journal to correct the errors.</li> <li>Guide students to define non profit making organization.</li> <li>Lead students to define receipt and payments amount.</li> </ul>	<ul style="list-style-type: none"> <li>To define non profit making organization.</li> <li>To define receipt and payment account.</li> </ul>		<ul style="list-style-type: none"> <li>Frank wood first edition</li> </ul>	<ul style="list-style-type: none"> <li>Asking questions about non profit making organization .</li> </ul>
			3 <sup>rd</sup>		Accounts for non-profit making organization.		<ul style="list-style-type: none"> <li>State the importance of receipt and payment account.</li> </ul>	<ul style="list-style-type: none"> <li>To mention advantages and disadvantages of receipt and payment.</li> </ul>			
			4 <sup>th</sup>				<ul style="list-style-type: none"> <li>Lead students by prepared example to prepare statement of affair.                             <ul style="list-style-type: none"> <li>Income and expenditure.</li> <li>Receipt and payment.</li> <li>Balance sheet.</li> <li>Subscription account.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>To define terms used in non profit making organization like:                             <ul style="list-style-type: none"> <li>Income and expenditure.</li> <li>Receipt and payment.</li> <li>Subscription.</li> <li>Balance sheet.</li> </ul> </li> <li>Lead students to solve the examples given.</li> </ul>			



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C o m p e t e n c e	Gen eral Obj ecti ve	M o n t h	W e e k	M a i n T o p i c	Sub-t opic	P e r i o d s	Teaching Activities	Learning Activities	T/L Material	References	Assessment	Remarks

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## TERMINAL EXAMINATION AND HOLIDAY

## TERMINAL EXAMINATION CORRECTION

Control Account

- Introduction to control account
- Purchases/ Creditors ledger and Debtors control account

8

- Lead students by prepared question to record sales ledger control account and purchases ledger control.
- Identification of adjustment and its effect.

- To use the question given to solve together with teacher.
- To adjust the control account.

- Frank Wood first edition

- Given class work which can be solved by all.

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C o m p e t e n c e	Gen eral Obj ecti ve	M o n t h	W e e k	M a i n T o p i c	Sub-t opic	P e r i o d s	Teaching Activities	Learning Activities	T/L Material	References	Assessment	Remarks
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De m o n s t r a t e a b il it y t o fi n d p r o fi t o r l o s s f r o m s t a t e	Students should be able to use terminology of A/C with clarity for the purpose of effective communication in and control of business.	O C T O B E R S E P T E M B E R A U G U S T  F E B R U A R Y	2 <sup>nd</sup>	BOOKKEEPING	● Introduct ions to incomple te records.  General financial statement.	12	● Guide students to define incomplete records. ● Lead students to compute business bank and cash balance from incomplete records. ● Prepare final accounts from incomplete records. ● Guide students to prepare profit and loss A/C and balance sheet.  ● Guide students to define financial statement. ● Lead discussion on general purposes of financial statement. ● To describe income statement and preparation of that account. ● To lead students to prepare balance sheet.	● Listening. ● Writing down main points. ● Full participatory in finding the bank balance and cash balance. ● Asking questions if any. ● Through illustration questions prepared final account.  ● Writing down the hints. ● To participate fully on discussion to give general statement. ● Asking questions if any.	● Flow chart showing the records of the business that does not keep the records properly.  ● Posters showing common format of financial statement.	● Frank Wood and first edition	● Student should be able to solve the question given in the class.  ● Pupils should be able to prepare financial statement.	
			3 <sup>rd</sup>			12						
			4 <sup>th</sup>									
			1 <sup>st</sup>									
			2 <sup>nd</sup>									
			3 <sup>rd</sup>									
			4 <sup>th</sup>									
			1 <sup>st</sup>									
			2 <sup>nd</sup>									
			MIDTERM TEST & MIDTERM BREAK									
MIDTERM TEST/EXAMINATION CORRECTION												

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Demonstrates the ability of Government sources of income and	Understand and the budget and able to classify the different types of budget.	NOVEMBER OCTOBER FEBRUARY	3 <sup>rd</sup>  4 <sup>th</sup>  1 <sup>st</sup>	003W6Z2WZ-0000WFZ0dR0UJC	<ul style="list-style-type: none"> <li>• Introduction to government budgeting procedure.</li> <li>• Revenue estimates and procedure.</li> </ul>	6  3	<ul style="list-style-type: none"> <li>• To guide students to define budget.</li> <li>• Guide students to state steps in preparation of budget.</li> <li>• Explain purpose of central government budgeting.</li> <li>• Lead students to arrive the meaning of               <ul style="list-style-type: none"> <li>- Surplus budget.</li> <li>- Deficit budget.</li> <li>- Balance budget.</li> <li>- State the objectives of financial budget.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Listening.</li> <li>• To state steps in preparation of budget.</li> <li>• To explain the purpose of central government.</li> <li>• Writing main points.</li> <li>• Participating fully on discussion.</li> <li>• Asking questions if any.</li> </ul>		<ul style="list-style-type: none"> <li>• Government account hand out.</li> </ul>	<ul style="list-style-type: none"> <li>• Asking students the types of budget.</li> <li>• Balance budget.</li> <li>• Fixed budget.</li> <li>• Zero budget.</li> </ul>	
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