| Name of teacher: | Name of School: |
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Class/Stream: FORM THREE Subject: BOOK KEEPING

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| Со | ne | О | e | Main | pic | e | | | | | | |
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| Name of teacher: | Name of School: |
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Class/Stream: FORM THREE Subject: BOOK KEEPING

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| | De | Us | | | General | Introducti | | Guide students to | • Listening. | Flow chart | Book | |
| | mo | es | J | | Journal | on to | | explain the meaning of | Writing the main point | showing | keeping | |
| | nstr | ter | Α | | | journal | 4 | journal. | discussed. | steps of | for | |
| | ate | mi | N | 3 rd | | | | Guide students to | To participate fully on | journalisatio | secondar | |
| | abili | nol | U | | | | | define and discuss the | discussing regarding to | n. | y school. | |
| | ty | ogi | Α | | | | | types of Journal and | the type of uses and | • Diary. | | |
| | to | es | R | | | | | their uses. | function of the | | | |
| | ana | of | Y | | | | | Lead students to | journal. | | | |
| | lyse | bu | | | | | | explain the | Asking questions if | | | |
| | tran | sin | | | | | | relationship of the | any. | | | |
| | sact | ess | | | | | | general journal to the | Attempting solving | | | |
| | ions | wit | F | 4 th | | | | ledger. | problem. | | | |
| | | h | Е | | | | 4 | Guidance question to | | | | |
| | | cla | В | | | | | be solved by the | | | | |
| | | rit | R | | | | | students. | | | | |
| | | У | U | | | | | | | | | |
| | | for | Α | | | | | | | | Book | |
| | | th | R | | | Journal | | By using examples | Listing. | Charts | keeping | |
| | | е | Y | | | entries | | prior to show journal | Observing on how | showing | for | |
| | | pu | | | | | | entries common | example are being | the format | secondar | |
| | | rp | | | | | | business transactions. | drafted prepared. | of the | У | |
| | | os | | | | | | To guide students | To participate fully on | journal | schools. | |
| | | е | | | | | | through examples | asked question. | entries. | | |
| | | of | | | | | | prepared prior posting | Writing down the | | | |
| | | eff | | | | | | information from the | main point. | | | |
| | | ect | | | | | | journal to t he ledger | Asking questions if | | | |
| | | ive | | | | | | account. | any. | | | |
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| | an d co ntr ol of th e bu sin ess | | | | | | | | | | |
| C Ge o ne m ral p Ob e jec t tiv e e c | o n t h | W e e k | M a i n T o p | Sub-to pic | P e r i o d s | Teaching Activities | Learning Activities | T/L Material | References | Assessment | Remarks |

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| Clas | ss/Strea | m: FC | RM T | HREE | | | | | | Subject: BO | OK KEEPING | |
| D e m o n s | Stu de nts sh oul d be | F E B R U | 1 st | A D J U S | Capital and revenue Expendit ure. | 8 | Lead students on discussion through prepared questions and business t4ransactions to arrive at the meaning of capital and revenue expenditure and their distinctions. Lead explanation to show the importance of distinguishing capital | Participate fully on discussion to arrive the meaning of capital and revenue expenditure together with their destination. Writing down main | Chart, shown the common capital expenditure and revenue expenditure. | Frank Wood volume one. | | |
| r a t e a b | abl e to dis tin | R Y F | 2 nd | T M E N T | General adjustme nt and adjustme nt of final accounts. | | expenditure from revenue expenditure. • Lead student, to define adjustment. • Mention types of adjustment. - Depreciation of fixed assets. | points. • Asking questions if any. • Listening. • Writing down the main hints on the different types of adjustment. | Manila showing the list of adjustment | Book keeping book | | |
| i I i t | gui sh var iou s | E B R U | 3 rd | | Depreciat ion of fixed | 4 | All provision.Prepaid.Outstanding.Reserves. | Asking questions if any. | | two. | | |
| y p r o f i | bo ok kee pin g sys | A R Y | 3* | | assets. | | Guide student, to state why the business account must be adjusted. Lead students to define depreciation. Mention caused of depreciation. Guide students to define and | To participate in the discussion to arrive with the meaning of depreciation. Writing main hints. Asking questions if any. | picture and | Frankwood | | |
| t m a d e i | te m co nc ern fin | | 4 th | | | | mention methods of depreciation Straight line method Diminishing method Revaluation method Unit of output method Sum of the year digit. | Observation on the demonstration together with answering for questions being asked. | new picture. | book one or volume one. | | |
| n t h e b u s | an cial ma tte rs an d | | | | | | | | | | | |

Name of School:

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| C o m p e t e n c | Gen eral Obje ctive | | M o n t | 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 |

| Name of teacher: | Name of School: |
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| Year: | TERM: 1 to 2 |

Class/Stream: FORM THREE Subject: BOOK KEEPING

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| | 0 | nts | Α | 2 nd | | | 8 | | · | | | Record the | |
| | d | shoul | Р | | | | | Guide students to use straight | Listening. | Charts | Frank Wood | transactions | |
| | e | d be | R | 3 rd | | | | line methods to solve the | Writing down the point | showing the | first edition. | given in the | |
| | m | able | 1 | & | Adjustment | | | questions given. | relate with questions | causes of | | account. | |
| | 0 | to use | L | 4 th | | Depreci | | Lead students to use revaluation | given or solved. | depreciation | | | |
| | n | termi | М | | | ation | | methods to differentiate with | Asking questions if any. | | | | |
| | s | nologi | Α | | | | | straight line method. | Using examples to solve | | | | |
| | t | es of | R | | | | | | questions given. | | | | |
| | r | accou | С | | | | | | Lead students to record | | | | |
| | а | nts | Н | | | | | Guide students to explain the | transactions in the | | | | |
| | t | with | | 1 st | | | | meaning of disposal. | journal proper and its | Use material | | | |
| | e | clarity | | | | Disposal | 4 | Lead students to journalise the | ledger. | around to | • Frank wood | | |
| | а | for | | | | of fixed | | disposal of fixed assets. | | realise | first edition. | | |
| | b | the | F | | | assets. | | Show how transactions could | | disposal of | | | |
| | il | purpo | E | | | | | appear in the ledger. | To show ledgers in | an assets. | | | |
| | it | se of | В | | | | | | T. form to show the | | | | |
| | У | effecti | R | | | | | Demonstration and guidance | required transactions. | Using | | | |
| | t | ve | U | | | Disposal | | how the disposal can relies the | | property | Frank wood | | |
| | 0 | comm | Α | 2 nd | | fixed | | profit or loss on disposal. | | around to | | | |
| | а | unicat | R | | | assets | 4 | Recording entries in the ledger | | disposal of | first edition. | | |
| | d | ive | Y | | | | | how profit and loss can appear. | Writing down the points | an assets. | | | |
| | j | and | | | Manufacturi | | | | after listening careful. | | | | |
| | u | contr | | | ng account. | | | Lead students to define | To participate fully by | Charts show | | | |
| | S | ol of | | 3 rd | | Manufac | | manufacturing account. | mentioning types of | cost of | | | |
| | t | busin | | | | turing | | Types of costs-direct costs. | costs. | goods | Frank wood | | |
| | a | ess. | | | | account. | | Lead students to show cost of | | produced. | first edition. | | |
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| Clas Demon strate ability to compu te errors in the books of accoun t. | Stream: Student s should be able to distingu ish various book keeping system concern financia I matters and records. | M A Y A P R I L F E B R U A R Y | 4 th 2 nd 4 th | Accounts for non-profit making organization. | Introduction Suspense account and statement of correcting net profit. Introduction to non-profit making organization. | 4 8 | Leading discussion to define error. Guide students to mention errors which affect trial balance and errors which do not affect trial balance. Lead students to define suspense account. Recording transactions to suspense account. Use the above examples to correct the net profit. Lead students to use journal to correct the errors. Guide students to define non profit making organization. Lead students to define receipt and payments amount. State the importance of receipt and payment account. Lead students by prepared example to prepare statement of affair. Income and expenditure. Receipt and payment. Balance sheet. | To discuss and reach conclusion or meaning of connection of error. To mention errors which do not affect trial balance and errors which affect trial balance. To define suspense account. To use journal to record the transactions which lastly reach conclusion of suspense account. To show suspense A/C Lastly use the example above to correct net profit. To define non profit making organization. To define receipt and payment account. To mention advantages and disadvantages of receipt and payment. To define terms used in non profit making organization like: Income and expenditure. Receipt and payment. Subscription. Balance sheet. Lead students to solve the | | ● Frank wood first edition ● Frank wood first edition | Record the transactions given in the suspense account. Asking questions about non profit making organization . | |
| | | | | | | | - Subscription account. | examples given. | | | | |

Subject: **BOOK KEEPING**

| Name of teacher: | Name of School: |
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Class/Stream: FORM THREE

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| an | catio | R | | | | 8 | Lead students by prepared | To use the question given to solve | | • Frank | Given class | |
| d | n | Ü | 4 th | С | ntroducti | ľ | question to record sales | together with teacher. | | Wood | work which | |
| cr | and | A | - | С | on to | | ledger control account and | To adjust the control account. | | first | can be | |
| ed | cont | R | | 0 | control | | purchases ledger control. | To adjust the control account. | | edition | solved by all. | |
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| D e m o n s | Stud ents shou ld be able to use | O C T O B E | 2 nd | плп⊣пгтg00∑ | •Introduct ions to incomple te records. | 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. | 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. | Flow chart showing the records of the business that does not keep the records properly. | • Frank Wood and first edition | • Student should be able to solve the question given in the class. | |
| r a t e a b | term inolo gies of A/C with | R S E P T | 4 th | ΠΟΟΚΟΦ ΕZ | General financial | | Guide students to prepare profit and loss A/C and balance sheet. Guide students to define | Writing down the hints. To participate fully on discussion | Posters showing | | Pupils should be able to | |
| il it y t o fi n | clarit y for the purp ose kof effec | M B E R A U G | 2 nd | . 4 Z G 4 L 0 + 4 | statement. | | financial statement. Lead discussion on general purposes of financial statement. To describe income statement and preparation of that account. To lead students to prepare | to give general statement. • Asking questions if any. | common format of financial statement. | | prepare financial statement. | |
| d p r o fi | tive com muni catio n in | U S T | 4 th | T E M E Z T | | | balance sheet. | | | | | |
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| D e m o ns | Und erst and the bud | N O V E | 3 rd | 22Jm<00 | • Introdu ction to govern ment budgeti | 6 | To guide students to define budget. Guide students to state steps in preparation of budget. | Listening. To state steps in preparation of budget. To explain the purpose of central government. | Governm ent acco unt hand out. | Asking students the types of budget. Balance | |
| tr | get | M | | ШZ | ng | | Explain purpose of central | contrar government | | budget. | |
| at | and | В | | T | proced | | government budgeting. | | | • Fixed | |
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