

SCHEME OF WORK

NAME OF SCHOOL:_____ TEACHER'S NAME:_____ CLASS: FORM ONE SUBJECT: BOOK-KEEPING TERM: 1ST & 2ND YEAR: 2025

	MAIN COMPETENCE	SPECIFIC COMPETENCES	LEARNING ACTIVITIES	SPECIFIC ACTIVITIES	M O N T H	W E E K	NUMBER OF PERIODS	TEACHING AND LEARNING METHODS	TEACHING AND LEARNING RESOURCES	ASSESSMENT TOOLS	REFERENCES	REMARKS
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		ORIENTATION COURSE	ORIENTATION COURSE	J A N U A R Y & F E B R U A R Y	3 RD - 4 TH - 1 ST - 2 ND - 3 RD - 4 TH						
DEMONSTRATE MASTERY OF THE PRINCIPLES OF BOOK-KEEPING	1.0. DEMONSTRATE AN UNDERSTANDING OF THE BASIC PRINCIPLES AND THEORIES OF BOOK-KEEPING	1.1. EXPLAIN THE CONCEPT OF BOOK-KEEPING (origin, meaning, purpose, relationship with other disciplines and basic terms)	To guide students to brainstorm why and where business owners keep their financial records in community To lead students to discuss and summarize by connecting their views to the books of original entry; meaning and purpose of Book-keeping. To lead students to discuss the relationship of Book-keeping and other subjects then conclude the discussion.	M A R C H	1 ST - 2 ND	6	Brainstorming Group discussion Presentation	Sample of invoice/receipt YouTube Channels Interactive Website	Through Quizzes, Group assignments and Oral Questions and Answers and Class presentation to check if Concept of Book-keeping is clearly explained	TIE (2022). Book-keeping for Secondary schools, Student’s Book, Form one Sangster, A., & Wood, F. (2018). Frank Wood’s business accounting volume 1 (14th ed.). Pearson education limited. TIE (2022). Book-keeping for Secondary schools, Student’s Book, Form one	

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DEMONSTRATE MASTERY OF THE PRINCIPLES OF BOOK-KEEPING		1.2. EXPLAIN THE BASIS FOR RECORDING BUSINESS TRANSACTIONS (<i>Accounting assumptions and Principles</i>)	To provide document for accounting assumptions and principles for students to discuss aspects that guide the recording of business transactions To randomly select students from the groups to present their views in plenary and conclude	M A R C H	3 RD - 4 TH	6	Group discussion Presentation	Accounting Forums and Communities Websites Sample of Invoice/receipt	Through Oral questions and answer, Observation, Exercises, Quizzes, Individual assignments, Class works, Group tests To check if Accounting assumptions and principles are well explained		
				A P R I L	1 ST		MID-TERM ASSESSMENT				
				A P R I L	2 ND		MID-TERM BREAK				
DEMONSTRATE MASTERY OF THE PRINCIPLES OF BOOK-KEEPING		1.3. DESCRIBE THE THEORY OF THE DOUBLE ENTRY SYSTEM OF BOOK-KEEPING (the accounting equation)	To organize students to discuss the theory of double entry system by focusing on the accounting equation To lead students to demonstrate on how to use accounting equation	A P R I L & M A Y	3 RD - 4 TH - 1 ST -	9	Group discussion Demonstration	Sample of Ledger Sample of receipts and Payments	Through Quizzes, Group assignments And Individual assignments to test if the doubled entry theory and the accounting equation are well described	TIE (2022). Book-keeping for Secondary schools, Student's Book, Form one Sangster, A., & Gordon, L. (2021). <i>Frank wood's business accounting: An introduction to financial accounting (15th ed.)</i> . Pearson education limited.	

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	DEMONSTRATE MASTERY OF THE PRINCIPLES OF BOOK-KEEPING		1.4. DESCRIBE VARIOUS TYPES OF ACCOUNTS (assets, liabilities, capital, revenue and expenses)	To lead students in think-ink-pair-share to describe the meaning of assets, liabilities, capital, revenue and expenses To guide students to discuss types of accounts and conclude	M A Y	2 ND - 3 RD - 4 TH	9	Think-Ink-Pair-Share Group discussion	Accounting Software Tutorials Interactive Learning Platforms	Through Quizzes, Tests, Project work, Observation, Group assignments and Individual assignments to check if the five key accounts are well described	TIE (2022). Book-keeping for Secondary schools, Student's Book, Form one	
					J U N E	1 ST						
					J U N E							
	DEMONSTRATE MASTERY OF THE PRINCIPLES OF BOOK-KEEPING	2.0. RECORD BUSINESS TRANSACTIONS USING SOURCE DOCUMENTS	2.1. IDENTIFY SOURCES OF BUSINESS TRANSACTIONS (Source Documents)	To guide students through gallery, walk to identify source documents of business transactions To summarize and conclude the lesson	J U L Y	2 ND - 3 RD	6	Gallery-walk Presentation Discussion	Sample of source documents	Through Quizzes, Group assignments and Questions and Answers and Class presentation to test if Various sources of business transactions are identified	Sangster, A., & Gordon, L. (2021). <i>Frank wood's business accounting: An introduction to financial accounting (15th ed.)</i> . Pearson education limited. TIE (2022). Book-keeping for Secondary schools, Student's Book, Form one.	
	DEMONSTRATE MASTERY OF THE PRINCIPLES OF BOOK-KEEPING		2.2. RECORD BUSINESS TRANSACTIONS FROM VARIOUS SOURCES DOCUMENTS	To demonstrate how to record business transactions from various source documents To guide students individually to practice on how to record business transactions and present their work. To summarize and conclude the lesson	J U L Y & A U G U S T	4 TH - 1 ST	6	Demonstration Presentation	Sample of a ledger Sample of book of original entry	Through Quizzes, Tests Project work, Observation, Group assignments and Individual assignments to check if Posting is correctly done	TIE (2022). Book-keeping for Secondary schools, Student's Book, Form one Sangster, A., & Gordon, L. (2021). <i>Frank wood's business accounting: An introduction to financial accounting (15th ed.)</i> . Pearson education limited.	

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	DEMONSTRATE MASTERY OF THE PRINCIPLES OF BOOK-KEEPING	3.0. PREPARE A TRIAL BALANCE	3.1. DESCRIBE THE TRIAL BALANCE	To guide students to discuss the meaning of trial balance and its importance To demonstrate on how to prepare the trial balance and let students practice thereafter conclude	AUGUST	2 ND - 3 RD	6	Group discussion Demonstration	Sample of accounts	Through Quizzes, Group assignments and Questions and Answers and Class presentation To test if the trial balance is well described	Sangster, A., & Wood, F. (2018). <i>Frank Wood's business accounting volume 1</i> (14 th ed.). Pearson education limited. TIE (2022). Book-keeping for Secondary schools, Student's Book, Form one.	
					AUGUST	4 TH	MID-TERM ASSESSMENT					
					SEPTEMBER	MID-TERM BREAK						
	DEMONSTRATE MASTERY OF THE PRINCIPLES OF BOOK-KEEPING		3.2. PREPARE A TRIAL BALANCE TO CHECK THE ARITHMETICAL ACCURACY OF LEDGER ACCOUNTS	To lead students to discuss on the errors that may happen in trial balance To demonstrate on how to check errors in ledger accounts through trial balance and to prepare the trial balance to check the arithmetical accuracy of the ledger account	SEPTEMBER	3 RD - 4 TH	6	Group discussion Demonstration	Sample of accounts	Through Quizzes, Tests Project work, Observation, Group assignments and Individual assignments to test if Trial balance is prepared correctly	TIE (2022). Book-keeping for Secondary schools, Student's Book, Form one Sangster, A., & Gordon, L. (2021). <i>Frank wood's business accounting: An introduction to financial accounting</i> (15 th ed.). Pearson education limited.	

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PREPARE BASIC FINANCIAL STATEMENTS	4.0. PREPARE BASIC PROFIT OR LOSS STATEMENTS	4.1. DESCRIBE BASIC FINANCIAL STATEMENTS (Meaning, Types, Purpose, Content and format)	To guide students to brainstorm financial statements how they look like and then share the meaning, types and purpose of financial statements To demonstrate by preparing different format of financial statements and show their key contents To lead students to practice how to prepare different format of financial statements and show their key contents To guide students, present their work and conclude.	O C T O B E R	1 ST - 2 ND	6	Brainstorming Demonstration Presentation	Sample of financial statements	Through Oral questions and answer, Observation, Exercises, Quizzes, Individual assignments, Class works To test if Basic financial statements are well described	Sangster, A., & Wood, F. (2018). <i>Frank Wood's business accounting volume 1</i> (14th ed.). Pearson education limited. TIE (2022). Book-keeping for Secondary schools, Student's Book, Form one Sangster, A., & Gordon, L. (2021). <i>Frank wood's business accounting: An introduction to financial accounting</i> (15th ed.). Pearson education limited.	
PREPARE BASIC FINANCIAL STATEMENTS		4.2. PREPARE A BASIC INCOME STATEMENT	To demonstrate how to prepare income statement To guide students to prepare basic income statement To guide students to present their work for conclusion	O C T O B E R	3 RD - 4 TH	6	Demonstration Presentation	Sample of financial statements	Through Quizzes, Tests Project work, Observation, Group assignments and Individual assignments to test if Basic income statement is well prepared	TIE (2022). Book-keeping for Secondary schools, Student's Book, Form one Sangster, A., & Gordon, L. (2021). <i>Frank wood's business accounting: An introduction to financial accounting</i> (15th ed.). Pearson education limited.	
PREPARE BASIC FINANCIAL STATEMENTS	5.0. PREPARE BASIC BUSINESS FINANCIAL POSITION STATEMENTS	5.1. CLASSIFY ASSETS AND LIABILITIES	To guide students in groups to discuss the classification of accounts To guide students to classify assets and liabilities of an enterprise	N O V E M B E R	1 ST - 2 ND	6	Group discussion Presentation	Sample of financial statements	Through Quizzes, Group assignments and Questions and Answers and Class presentation To test if Assets and liabilities are correctly classified	Sangster, A., & Wood, F. (2018). <i>Frank Wood's business accounting volume 1</i> (14th ed.). Pearson education limited. TIE (2022). Book-keeping for Secondary schools, Student's Book, Form one	

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PREPARE BASIC FINANCIAL STATEMENTS		5.2. PREPARE A BASIC STATEMENT OF FINANCIAL POSITION	To demonstrate how to prepare basic statement of financial position To guide students to prepare basic statement of financial position To guide students to present their work for conclusion	N O V E M B E R	3 RD - 4 TH	6	Demonstration Presentation	Sample of financial statements	Through Quizzes, Tests, Project work, Observation, Group assignments and Individual assignments to check if Basic statement of financial position is correctly prepared	Sangster, A., & Gordon, L. (2021). <i>Frank wood's business accounting: An introduction to financial accounting (15th ed.)</i> . Pearson education limited. TIE (2022). Book-keeping for Secondary schools, Student's Book, Form one Sangster, A., & Wood, F. (2018). <i>Frank Wood's business accounting volume 1 (14th ed.)</i> . Pearson education limited.	
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