PRESIDENT'S OFFICE,

REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT

LESSON PLAN – 2025/26

TEACHER`S NAME: ________________________________

SCHOOL'S NAME: _________________________________

SUBJECT: ACCOUNTANCY

CLASS: FORM FIVE

TERM: 1^{st} & 2^{nd}

YEAR: 2025/26

Lesson Plan fi

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(a) Describe the conceptual framework of accounting (objectives of general-purpose financial statements, users and qualitative characteristics of useful accounting information)

5. SPECIFIC ACTIVITY

Introduction to the Conceptual Framework of Accounting

6. TEACHING/LEARNING RESOURCE

Samples of financial statements Financial reports Sample of conceptual framework of accounting

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	"What is the purpose of financial statements?" and "Who uses financial information?"	discusses the importance of a structured framework in accounting.	The conceptual framework of accounting is clearly described
Competence Development	30	Define the conceptual framework of accounting. Explain objectives of general-purpose financial statements. Identify primary users: investors, creditors, management, regulators.	Present a diagram of the conceptual framework and key objectives.List and discuss the main users of financial statements and what information they require.	The conceptual framework of accounting is clearly described
Design	20	Use case studies to illustrate different user needs.	Students prepare a chart summarizing objectives and user groups.	The conceptual framework of accounting is clearly described
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	The conceptual framework of accounting is clearly described

REMARKS

Lesson Plan 2

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(a) Describe the conceptual framework of accounting (objectives of general-purpose financial statements, users and qualitative characteristics of useful accounting information)

5. SPECIFIC ACTIVITY

Qualitative Characteristics of Useful Accounting Information

6. TEACHING/LEARNING RESOURCE

Samples of financial statements Financial reports Sample of conceptual framework of accounting

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Pose questions: "What makes financial information reliable and relevant?"	Students to discuss and make presentations	The conceptual framework of accounting is clearly described
Competence Development	30	Explain fundamental qualities: Relevance, Faithful Representation.	Discuss enhancing qualities: Comparability, Verifiability, Timeliness, Understandability.	The conceptual framework of accounting is clearly described
Design	20	Show examples of financial reports that exhibit these qualities.	Analyze sample reports and identify qualities.Match different pieces of information with their qualitative characteristics.	The conceptual framework of accounting is clearly described
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	The conceptual framework of accounting is clearly described

REMARKS

Lesson Plan 3

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(a) Describe the conceptual framework of accounting (objectives of general-purpose financial statements, users and qualitative characteristics of useful accounting information)

5. SPECIFIC ACTIVITY

Concepts and Principles in Accounting for Inventories Meaning and Types

6. TEACHING/LEARNING RESOURCE

Samples of financial statements Financial reports Sample of conceptual framework of accounting

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Discuss why inventories are vital for businesses.Explain the meaning of inventories and their types.	students share their own views	The conceptual framework of accounting is clearly described
Competence Development	30	List types: Raw materials, Work-in-progress, Finished goods, Merchandise.	Classify different items as inventory types.	The conceptual framework of accounting is clearly described
Design	20	Use real-life examples and pictures.Create a chart or table summarizing inventory types and their characteristics.	Create a chart or table summarizing inventory types and their characteristics.	The conceptual framework of accounting is clearly described
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	The conceptual framework of accounting is clearly described

REMARKS

Lesson Plan 4

Name of School

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(b) Describe the concepts and principles applied in the accounting for inventories (meaning, types,valuation methods, stock estimation and insurance claims)

5. SPECIFIC ACTIVITY

Valuation Methods for Inventories

6. TEACHING/LEARNING RESOURCE

Sample of inventories documents

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Describe various inventory valuation methods.Pose: "How do companies determine the value of their inventories?"	Students present their own views and make discussions	The concepts and principles applied in accounting of inventories are properly described.
Competence Development	30	Explain FIFO, LIFO, Weighted Average Cost, and Specific Identification methods.Demonstrate calculations with sample data.	Discuss situations suitable for each method.Practice valuing inventories using different methods.	The concepts and principles applied in accounting of inventories are properly described.
Design	20	Guide Students prepare worksheets with inventory data and compute values.	Students prepare worksheets with inventory data and compute values.	The concepts and principles applied in accounting of inventories are properly described.
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	The concepts and principles applied in accounting of inventories are properly described.

REMARKS

Lesson Plan 5

Name of School

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(b) Describe the concepts and principles applied in the accounting for inventories (meaning, types,valuation methods, stock estimation and insurance claims)

5. SPECIFIC ACTIVITY

Stock Estimation and Insurance Claims in Inventory Accounting

6. TEACHING/LEARNING RESOURCE

Sample of inventories documents

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Explain how to estimate stock levels and handle insurance claims.		The concepts and principles applied in accounting of inventories are properly described.
Competence Development	30	Discuss scenarios like stock shortages or damage.	Make presentation on stock shortage and present views	The concepts and principles applied in accounting of inventories are properly described.
Design	20	Methods of stock estimation: Physical counting, Perpetual records, End-of-period adjustments.Present case studies of stock shortages and insurance claims.	Accounting for insurance claims: Recording claims, recognizing losses.Prepare journal entries for such scenarios.	The concepts and principles applied in accounting of inventories are properly described.
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	The concepts and principles applied in accounting of inventories are properly described.

REMARKS

Lesson Plan 6

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(b) Describe the concepts and principles applied in the accounting for inventories (meaning, types,valuation methods, stock estimation and insurance claims)

5. SPECIFIC ACTIVITY

Concepts and Principles in Payroll Accounting Meaning and Forms

6. TEACHING/LEARNING RESOURCE

Sample of inventories documents

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Describe the meaning of payroll accounting and common forms of employee remuneration.Ask: "What are the different ways employees get paid?"	Respond to questions and present their views	The concepts and principles applied in accounting of inventories are properly described.
Competence Development	30	Define payroll accounting. List forms of remuneration: Salaries, Wages, Bonuses, Commissions, Overtime.	Show examples of payslips and payroll documents. Identify different remuneration forms in sample payslips.	The concepts and principles applied in accounting of inventories are properly described.
Design	20	Guide Prepare a simple payroll schedule for a hypothetical company.	Prepare a simple payroll schedule for a hypothetical company.	The concepts and principles applied in accounting of inventories are properly described.
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	The concepts and principles applied in accounting of inventories are properly described.

REMARKS

Lesson Plan 7

Name of School

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(c) Describe the concepts and principles applied in the accounting of payroll (meaning, forms and methods of employees remuneration and deductions)

5. SPECIFIC ACTIVITY

Methods of Employees Remuneration and Stages of Payroll Processing

6. TEACHING/LEARNING RESOURCE

Sample of Payroll

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Explain various methods of remuneration and stages involved in processing payroll.	student brainstorm, answer questions and make presentations	The concepts and principles applied in accounting of payroll are properly described.
Competence Development	30	Discuss how payroll is calculated and processed. Methods: Time wage system, Piece wage system, Salary system. Stages: Data collection, calculation, deductions, payment.	Demonstrate payroll calculation with sample data.Practice calculating wages and deductions.	The concepts and principles applied in accounting of payroll are properly described.
Design	20	Guide students Prepare a payroll worksheet with gross pay, deductions, and net pay.	Prepare a payroll worksheet with gross pay, deductions, and net pay.	The concepts and principles applied in accounting of payroll are properly described.
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	The concepts and principles applied in accounting of payroll are properly described.

REMARKS

Lesson Plan 8

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(c) Describe the concepts and principles applied in the accounting of payroll (meaning, forms and methods of employees remuneration and deductions)

5. SPECIFIC ACTIVITY

Principles and Concepts in Payroll Accounting Deductions and Record Keeping

6. TEACHING/LEARNING RESOURCE

Sample of Payroll

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Describe principles of payroll deductions and record-keeping requirements.Pose: "What deductions are made from employees wages?"	Students make presentaion and answer questions	The concepts and principles applied in accounting of payroll are properly described.
Competence Development	30	Types of deductions: Tax, social security, pension, loan repayments. Record-keeping: Payroll journal, payslips, statutory reports.	Show sample deduction calculations.Record payroll transactions in ledger formats.	The concepts and principles applied in accounting of payroll are properly described.
Design	20	Guide Students simulate payroll processing for a month, including deductions and payments.	Students simulate payroll processing for a month, including deductions and payments.	The concepts and principles applied in accounting of payroll are properly described.
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	The concepts and principles applied in accounting of payroll are properly described.

REMARKS

Lesson Plan 9

Name of School

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(c) Describe the concepts and principles applied in the accounting of payroll (meaning, forms and methods of employees remuneration and deductions)

5. SPECIFIC ACTIVITY

Introduction to Investments

6. TEACHING/LEARNING RESOURCE

Sample of Payroll

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Begin with a class discussion: "What does it mean to invest?" "Why do people/companies invest?" Use examples like savings accounts, real estate, and stocks.	Share their understanding of investments and provide examples from their own experiences or observations.	The concepts and principles applied in accounting of payroll are properly described.
Competence Development	30	Explain the concepts of risk and return. Discuss various investment types (stocks, bonds, mutual funds, real estate) and their characteristics. Provide handouts with definitions and examples.	Work in small groups to research different investment types and present their findings to the class.	The concepts and principles applied in accounting of payroll are properly described.
Design	20	Present a hypothetical investment scenario (e.g., a person has a certain amount of money to invest). Guide students in analyzing the scenario.	Students, individually or in groups, develop an investment portfolio based on the scenario, justifying their choices.	The concepts and principles applied in accounting of payroll are properly described.
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	The concepts and principles applied in accounting of payroll are properly described.

REMARKS

Lesson Plan fi0

Name of School

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(d) Describe the concepts and principles applied in the accounting of investments (meaning, types and terminologies)

5. SPECIFIC ACTIVITY

Accounting for Stocks and Shares

6. TEACHING/LEARNING RESOURCE

Sample Bank statement Sample of Business plan Certificate of incorporation

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the concept of stocks and shares. Ask students about different types of shares (e.g., common vs. preferred).	Recall prior knowledge about stocks and shares and participate in a class discussion.	The concepts and principles applied in accounting of investments are properly described.
Competence Development	30	Demonstrate the journal entries for the purchase and sale of stocks and shares. Explain how dividends are accounted for. Provide practice questions.	Work through practice questions on recording stock/share transactions.	The concepts and principles applied in accounting of investments are properly described.
Design	20	Provide students with a case study of a company that buys and sells shares.	Students prepare the journal entries and ledger accounts for the transactions in the case study.	The concepts and principles applied in accounting of investments are properly described.
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	The concepts and principles applied in accounting of investments are properly described.

REMARKS

Lesson Plan fifi

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(d) Describe the concepts and principles applied in the accounting of investments (meaning, types and terminologies)

5. SPECIFIC ACTIVITY

Accounting for Bonds

6. TEACHING/LEARNING RESOURCE

Sample Bank statement Sample of Business plan Certificate of incorporation

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Introduce bonds as a debt investment. Discuss the key features of a bond (face value, coupon rate, maturity date).	Participate in a discussion about bonds, comparing them to stocks.	The concepts and principles applied in accounting of investments are properly described.
Competence Development	30	Explain the journal entries for bond issuance, interest payments (including amortization of any premium or discount), and redemption.	Solve numerical problems related to bond accounting.	The concepts and principles applied in accounting of investments are properly described.
Design	20	Present a scenario where a company issues bonds to raise capital.	Prepare a complete set of journal entries for the bond issuance, interest payments, and redemption.	The concepts and principles applied in accounting of investments are properly described.
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	The concepts and principles applied in accounting of investments are properly described.

REMARKS

Lesson Plan fi2

Name of School

.

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(d) Describe the concepts and principles applied in the accounting of investments (meaning, types and terminologies)

5. SPECIFIC ACTIVITY

Introduction to Branch Accounting

6. TEACHING/LEARNING RESOURCE

Sample Bank statement Sample of Business plan Certificate of incorporation

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Start by asking students if they know of any companies with multiple locations. Introduce the concept of a "branch" in business.	Provide examples of businesses with branches in their locality.	The concepts and principles applied in accounting of investments are properly described.
Competence Development	30	Explain the meaning and nature of branch accounting. Discuss the objectives of maintaining branch accounts. Differentiate between dependent and independent branches.	Take notes, ask questions, and participate in discussions about the characteristics of different branch types.	The concepts and principles applied in accounting of investments are properly described.
Design	20	Provide a simple case study of a company with a branch.	Students identify the type of branch in the case study and explain why it is classified that way.	The concepts and principles applied in accounting of investments are properly described.
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	The concepts and principles applied in accounting of investments are properly described.

REMARKS

Lesson Plan fi3

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(e) Describe the concepts and principles applied in the accounting of businesses operating with branches (meaning and nature, types and transactions involved)

5. SPECIFIC ACTIVITY

Accounting for Dependent Branches

6. TEACHING/LEARNING RESOURCE

Sample of Business licence Sample Branches billboards

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the concept of dependent branches.	Recap the characteristics of dependent branches from the previous lesson.	The concepts and principles applied in accounting of businesses operating with branches are properly described.
Competence Development	30	Explain the debtors system of accounting for dependent branches. Demonstrate how to prepare a branch account under this system.	Work through example problems on preparing branch accounts using the debtors system.	The concepts and principles applied in accounting of businesses operating with branches are properly described.
Design	20	Provide a detailed scenario with transactions between a head office and a dependent branch.	Prepare the necessary branch account using the debtors system.	The concepts and principles applied in accounting of businesses operating with branches are properly described.
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	The concepts and principles applied in accounting of businesses operating with branches are properly described.

REMARKS

Lesson Plan fi4

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(e) Describe the concepts and principles applied in the accounting of businesses operating with branches (meaning and nature, types and transactions involved)

5. SPECIFIC ACTIVITY

Accounting for Independent Branches

6. TEACHING/LEARNING RESOURCE

Sample of Business licence Sample Branches billboards

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the concept of independent branches.	Recap the characteristics of independent branches.	The concepts and principles applied in accounting of businesses operating with branches are properly described.
Competence Development	30	Explain how independent branches maintain their own set of books and prepare their own financial statements. Discuss the process of incorporating branch results into the head office accounts.	Learn how to prepare a branch income statement and balance sheet.	The concepts and principles applied in accounting of businesses operating with branches are properly described.
Design	20	Provide a case study with the trial balance of an independent branch.	Prepare the branch's financial statements and the necessary journal entries to incorporate them into the head office accounts.	The concepts and principles applied in accounting of businesses operating with branches are properly described.
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	The concepts and principles applied in accounting of businesses operating with branches are properly described.

REMARKS

Lesson Plan fi5

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(e) Describe the concepts and principles applied in the accounting of businesses operating with branches (meaning and nature, types and transactions involved)

5. SPECIFIC ACTIVITY

Introduction to Royalties

6. TEACHING/LEARNING RESOURCE

Sample of Business licence Sample Branches billboards

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Begin by asking students if they are familiar with the term "royalties." Use examples like authors receiving royalties for book sales or musicians for song plays.	Share any prior knowledge or examples of royalties.	The concepts and principles applied in accounting of businesses operating with branches are properly described.
Competence Development	30	Explain the meaning of royalties in accounting. Discuss different types of royalties, such as those related to books, music, and natural resources. Introduce key terminologies like lessor, lessee, and minimum rent.	Take notes, ask questions, and participate in discussions about the different types of royalties and related terms.	The concepts and principles applied in accounting of businesses operating with branches are properly described.
Design	20	Provide simple scenarios involving royalty agreements.	Students identify the type of royalty in each scenario and label the parties involved (lessor/lessee).	The concepts and principles applied in accounting of businesses operating with branches are properly described.
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	The concepts and principles applied in accounting of businesses operating with branches are properly described.

REMARKS

Lesson Plan fi6

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(f) Describe the concepts and principles applied in the accounting of royalties (meaning, types and terminologies)

5. SPECIFIC ACTIVITY

Accounting for Royalties

6. TEACHING/LEARNING RESOURCE

Sample of royalty agreement Sample of copyrights or trademarks

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the concept of royalties and the related terminologies.	Recap the different types of royalties and key terms from the previous lesson.	The concepts and principles applied in accounting of royalties are properly described.
Competence Development	30	Explain how to calculate royalties payable based on production or sales. Demonstrate the journal entries and ledger accounts for recording royalty transactions, including minimum rent.	Work through example problems on calculating royalties and preparing the necessary accounts.	The concepts and principles applied in accounting of royalties are properly described.
Design	20	Provide a practical problem involving a royalty agreement with minimum rent.	Calculate the royalties payable for each period and prepare the relevant ledger accounts.	The concepts and principles applied in accounting of royalties are properly described.
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	The concepts and principles applied in accounting of royalties are properly described.

REMARKS

Lesson Plan fi7

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(f) Describe the concepts and principles applied in the accounting of royalties (meaning, types and terminologies)

5. SPECIFIC ACTIVITY

Accounting for Royalties (Part 2)

6. TEACHING/LEARNING RESOURCE

Sample of royalty agreement Sample of copyrights or trademarks

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the concept of minimum rent and how it can lead to short workings.	Recap how royalties and minimum rent are calculated.	The concepts and principles applied in accounting of royalties are properly described.
Competence Development	30	Explain the concept of short workings and how they are recovered in subsequent periods. Demonstrate the accounting treatment for short workings, including journal entries and ledger accounts.	Work through example problems involving short workings and their recovery.	The concepts and principles applied in accounting of royalties are properly described.
Design	20	Provide a comprehensive case study involving a royalty agreement with minimum rent, short workings, and their subsequent recovery.	Prepare a complete set of ledger accounts, including the Royalties Account, Landlord's Account, and Short Workings Account.	The concepts and principles applied in accounting of royalties are properly described.
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	The concepts and principles applied in accounting of royalties are properly described.

REMARKS

Lesson Plan fi8

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(f) Describe the concepts and principles applied in the accounting of royalties (meaning, types and terminologies)

5. SPECIFIC ACTIVITY

Introduction to Non-Current Assets

6. TEACHING/LEARNING RESOURCE

Sample of royalty agreement Sample of copyrights or trademarks

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Begin by asking students about the different types of assets a business owns. Lead the discussion to distinguish between current and non-current assets. Use examples like buildings, machinery, and vehicles.	Participate in a class discussion, providing examples of assets and classifying them as current or non-current.	The concepts and principles applied in accounting of royalties are properly described.
Competence Development	30	Explain the characteristics of non-current assets (long-term nature, used for operations, not for resale). Discuss the importance of non-current assets in generating revenue.	Take notes, ask questions, and work in pairs to identify non-current assets in given business scenarios.	The concepts and principles applied in accounting of royalties are properly described.
Design	20	Present a case study of a company and ask students to identify its non-current assets and explain their significance to the business.	Analyze the case study and present their findings on the company's non-current assets.	The concepts and principles applied in accounting of royalties are properly described.
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	The concepts and principles applied in accounting of royalties are properly described.

REMARKS

Lesson Plan fi9

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(g) Describe the concepts and principles applied in the accounting of non-current assets (nature, types, valuation and measurement methods, depreciation and disposal)

5. SPECIFIC ACTIVITY

Types of Non-Current Assets

6. TEACHING/LEARNING RESOURCE

Samples of long-term Investments; Land, Property, Plant and Equipment (PP &E) Sample of Trademarks

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the definition of non-current assets from the previous lesson.	Recap the characteristics of non-current assets.	The concepts and principles applied in accounting of noncurrent assets are properly described.
Competence Development	30	Explain the different categories of non-current assets: Tangible assets (e.g., land, buildings, equipment) Intangible assets (e.g., patents, goodwill, trademarks) Financial assets (long-term investments)	Work in groups to research specific types of non-current assets and create presentations on their characteristics and examples.	The concepts and principles applied in accounting of noncurrent assets are properly described.
Design	20	Provide a list of various assets and ask students to classify them into the different categories of non-current assets	Classify the assets and justify their classifications.	The concepts and principles applied in accounting of noncurrent assets are properly described.
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	The concepts and principles applied in accounting of noncurrent assets are properly described.

REMARKS

Lesson Plan 20

Name of School

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(g) Describe the concepts and principles applied in the accounting of non-current assets (nature, types, valuation and measurement methods, depreciation and disposal)

5. SPECIFIC ACTIVITY

Valuation and Measurement of Non-Current Assets

6. TEACHING/LEARNING RESOURCE

Samples of long-term Investments; Land, Property, Plant and Equipment (PP &E) Sample of Trademarks

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Initiate a discussion on how businesses determine the value of their assets.	Share their ideas on how asset values might be determined (e.g., purchase price, market value).	The concepts and principles applied in accounting of noncurrent assets are properly described.
Competence Development	30	Explain the following valuation methods: Historical cost Net realizable value Fair value Explain the concept of depreciation	Take notes, ask questions, and work through examples of applying the different valuation methods.	The concepts and principles applied in accounting of noncurrent assets are properly described.
Design	20	Present a scenario where a company has acquired several non-current assets. Provide the necessary data for valuation.	Apply the different valuation methods to determine the value of the assets in the scenario.	The concepts and principles applied in accounting of noncurrent assets are properly described.
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	The concepts and principles applied in accounting of noncurrent assets are properly described.

REMARKS

Lesson Plan 2fi

Name of School

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(g) Describe the concepts and principles applied in the accounting of non-current assets (nature, types, valuation and measurement methods, depreciation and disposal)

5. SPECIFIC ACTIVITY

Depreciation of Non-Current Assets

6. TEACHING/LEARNING RESOURCE

Samples of long-term Investments; Land, Property, Plant and Equipment (PP &E) Sample of Trademarks

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Introduce the concept of depreciation as the allocation of the cost of an asset over its useful life. Discuss why assets depreciate.	Discuss their understanding of depreciation and why it is necessary.	The concepts and principles applied in accounting of noncurrent assets are properly described.
Competence Development	30	Explain the different methods of calculating depreciation: Straight-line method Reducing balance method Sum-of-the-years' digits method	Practice calculating depreciation using the different methods.	The concepts and principles applied in accounting of noncurrent assets are properly described.
Design	20	Provide a case study where a company uses different depreciation methods for its assets.	Analyze the case study, calculate depreciation using the appropriate methods, and discuss the impact of different depreciation methods on the company's financial statements.	The concepts and principles applied in accounting of noncurrent assets are properly described.
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	The concepts and principles applied in accounting of noncurrent assets are properly described.

REMARKS

Lesson Plan 22

Name of School

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(h) Describe the concepts and principles applied in the accounting of hire purchases (meaning, nature and terminologies)

5. SPECIFIC ACTIVITY

Disposal of Non-Current Assets

6. TEACHING/LEARNING RESOURCE

Sample of hire purchases agreement Sample of goods

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Initiate a discussion on what happens when a business no longer needs a non-current asset.	Share their ideas on how businesses dispose of assets (e.g., selling, scrapping).	The concepts and principles applied in accounting of hire purchases are properly described
Competence Development	30	Explain the accounting procedures for disposing of non-current assets, including: Calculating gain or loss on disposal Recording the disposal in the accounts	Work through examples of recording asset disposals under different scenarios (e.g., sale at a profit, sale at a loss, scrapping).	The concepts and principles applied in accounting of hire purchases are properly described
Design	20	Present a scenario where a company disposes of several non-current assets through different methods.	Prepare the journal entries to record the disposal of the assets in the scenario.	The concepts and principles applied in accounting of hire purchases are properly described
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	The concepts and principles applied in accounting of hire purchases are properly described

REMARKS

Lesson Plan 23

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(h) Describe the concepts and principles applied in the accounting of hire purchases (meaning, nature and terminologies)

5. SPECIFIC ACTIVITY

Introduction to Hire Purchase

6. TEACHING/LEARNING RESOURCE

Sample of hire purchases agreement Sample of goods

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Begin by asking students if they are familiar with purchasing items through installments. Introduce the concept of hire purchase.	Share their experiences or knowledge about buying items on installment plans.	The concepts and principles applied in accounting of hire purchases are properly described
Competence Development	30	Explain the meaning and nature of hire purchase agreements. Discuss the key terminologies involved: Hire vendor,Hire purchaser, Cash price, Hire purchase price Interest, Down payment	Take notes, ask questions, and participate in discussions to understand the concepts and terminologies.	The concepts and principles applied in accounting of hire purchases are properly described
Design	20	Provide examples of transactions that could be structured as hire purchase agreements.	Identify the hire vendor and hire purchaser in each example and determine the cash price and hire purchase price (if sufficient information is given).	The concepts and principles applied in accounting of hire purchases are properly described
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	The concepts and principles applied in accounting of hire purchases are properly described

REMARKS

Lesson Plan 24

Name of School

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(h) Describe the concepts and principles applied in the accounting of hire purchases (meaning, nature and terminologies)

5. SPECIFIC ACTIVITY

Accounting for Hire Purchase Transactions

6. TEACHING/LEARNING RESOURCE

Sample of hire purchases agreement Sample of goods

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the concept of hire purchase and its key terminologies.	Recap the definitions of hire vendor, hire purchaser, cash price, and hire purchase price.	The concepts and principles applied in accounting of hire purchases are properly described
Competence Development	30	Explain the different methods of accounting for hire purchase transactions: Hire purchaser's books: Asset method Interest suspense method, Hire vendor's books	Work through example problems on accounting for hire purchase transactions from the perspectives of both the buyer and the seller.	The concepts and principles applied in accounting of hire purchases are properly described
Design	20	Provide a comprehensive case study involving a hire purchase agreement.	Prepare the relevant ledger accounts in the books of both the hire vendor and the hire purchaser using the appropriate accounting methods.	The concepts and principles applied in accounting of hire purchases are properly described
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	The concepts and principles applied in accounting of hire purchases are properly described

REMARKS

Lesson Plan 25

Name of School

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.2 Preparing an accounting work plan

4. MAIN ACTIVITY

(a) Describe how to develop an accounting action plan

5. SPECIFIC ACTIVITY

Introduction to Accounting Action Plans

6. TEACHING/LEARNING RESOURCE

Sample of action plan Sample of work plan

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Begin by asking students if they've ever made a plan to achieve a goal. Relate this to how businesses plan their accounting activities.	Share examples of personal plans and discuss the importance of planning.	The steps of developing an accounting action plan are clearly described.
Competence Development	30	Explain what an accounting action plan is. Discuss its purposes: Provides a roadmap for accounting activities. Ensures consistency and compliance. Facilitates decision-making. Improves efficiency and effectiveness.	Take notes, ask questions, and participate in a class discussion.	The steps of developing an accounting action plan are clearly described.
Design	20	Present a simple business scenario and ask students why an accounting action plan would be needed.	In pairs, students discuss the scenario and explain the importance of an accounting action plan.	The steps of developing an accounting action plan are clearly described.
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	The steps of developing an accounting action plan are clearly described.

REMARKS

Lesson Plan 26

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.2 Preparing an accounting work plan

4. MAIN ACTIVITY

(a) Describe how to develop an accounting action plan

5. SPECIFIC ACTIVITY

Key Components of an Accounting Action Plan

6. TEACHING/LEARNING RESOURCE

Sample of action plan Sample of work plan

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the definition and purpose of an accounting action plan.	Recap the purposes of an accounting action plan from the previous lesson.	The steps of developing an accounting action plan are clearly described.
Competence Development	30	Explain the key components: Objectives: Specific, measurable, achievable, relevant, and time-bound (SMART) goals. Activities: Specific tasks to be performed. Resources: What is needed (e.g., personnel, software, budget). Timeline: When activities will be completed. Responsibilities: Who will perform each activity. Monitoring and Evaluation: How progress will be tracked and success measured.	Take notes, ask questions, and work in groups to brainstorm examples for each component.	The steps of developing an accounting action plan are clearly described.
Design	20	Provide a template or outline of an accounting action plan.	Students fill in the template with hypothetical information for a given business scenario.	The steps of developing an accounting action plan are clearly described.
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	The steps of developing an accounting action plan are clearly described.

REMARKS

Lesson Plan 27

Name of School

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.2 Preparing an accounting work plan

4. MAIN ACTIVITY

(a) Describe how to develop an accounting action plan

5. SPECIFIC ACTIVITY

Setting Accounting Objectives

6. TEACHING/LEARNING RESOURCE

Sample of action plan Sample of work plan

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Review the components of an accounting action plan, emphasizing the 'Objectives' component.	Recall the components of an accounting action plan.	The steps of developing an accounting action plan are clearly described.
Competence Development	30	Explain the SMART criteria for setting objectives: Specific: Clearly defined. Measurable: Progress can be tracked. Achievable: Realistic and attainable. Relevant: Aligned with overall business goals. Time-bound: With a defined timeframe.	Analyze given objectives and determine if they are SMART.	The steps of developing an accounting action plan are clearly described.
Design	20	Provide a business scenario and ask students to develop SMART accounting objectives.	Individually, students develop a set of SMART objectives for the scenario.	The steps of developing an accounting action plan are clearly described.
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	The steps of developing an accounting action plan are clearly described.

REMARKS

Lesson Plan 28

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.2 Preparing an accounting work plan

4. MAIN ACTIVITY

(b) Develop an accounting action plan

5. SPECIFIC ACTIVITY

Identifying Accounting Activities and Resources

6. TEACHING/LEARNING RESOURCE

Samples of accounting and action plans

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Review the importance of activities and resources in an accounting action plan.	Discuss why resources are needed to carry out activities.	An Accounting action plan is well developed.
Competence Development	30	Explain how to identify activities needed to achieve objectives. Discuss different types of resources: Human resources (e.g., accountants, clerks) Financial resources (e.g., budget) Technological resources (e.g., accounting software) Physical resources (e.g., office space, equipment)	In groups, students identify activities and resources for a given accounting objective.	An Accounting action plan is well developed.
Design	20	Provide a scenario with accounting objectives.	Groups develop a detailed list of activities and resources needed, justifying their choices.	An Accounting action plan is well developed.
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	An Accounting action plan is well developed.

REMARKS

Lesson Plan 29

Name of School

.

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.2 Preparing an accounting work plan

4. MAIN ACTIVITY

(b) Develop an accounting action plan

5. SPECIFIC ACTIVITY

Developing a Timeline and Assigning Responsibilities

6. TEACHING/LEARNING RESOURCE

Samples of accounting and action plans

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Discuss the importance of timelines and clear responsibilities in a plan.	Discuss why it is important to have a schedule and know who is in charge of what.	An Accounting action plan is well developed.
Competence Development	30	Explain how to create a timeline (e.g., using Gantt charts or simple tables). Discuss how to assign responsibilities effectively, considering skills and workloads.	Learn how to use a Gantt chart or table to create a timeline. Practice assigning responsibilities for given activities.	An Accounting action plan is well developed.
Design	20	Provide a scenario with accounting objectives and activities.	Develop a timeline for the activities and assign specific responsibilities to individuals or teams.	An Accounting action plan is well developed.
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	An Accounting action plan is well developed.

REMARKS

Lesson Plan 30

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.2 Preparing an accounting work plan

4. MAIN ACTIVITY

(b) Develop an accounting action plan

5. SPECIFIC ACTIVITY

Monitoring, Evaluation, and Implementation

6. TEACHING/LEARNING RESOURCE

Samples of accounting and action plans

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Discuss why it's important to track progress and measure success.	Discuss how they track their own progress towards goals (e.g., school projects, studying).	An Accounting action plan is well developed.
Competence Development	30	Explain how to monitor progress (e.g., regular meetings, progress reports). Discuss how to evaluate success (e.g., key performance indicators (KPIs), comparing actual results to objectives). Discuss the importance of a proper implementation.	Learn about different monitoring and evaluation methods.	An Accounting action plan is well developed.
Design	20	Present a completed accounting action plan and ask students to develop a monitoring and evaluation plan.	Develop a plan that includes: How progress will be tracked. How success will be measured. Who will be responsible for monitoring and evaluation.	An Accounting action plan is well developed.
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	An Accounting action plan is well developed.

REMARKS

Lesson Plan 3fi

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(a) Prepare and maintain accounting records related to inventories (using: different stock taking systems (perpetual and periodic) and using different inventory valuation methods (

5. SPECIFIC ACTIVITY

Introduction to Inventory Accounting

6. TEACHING/LEARNING RESOURCE

Sample of inventories documents

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Begin by asking students about different types of goods that businesses sell. Relate this to the concept of inventory.	Share examples of inventory from different types of businesses.	Accounting records relating to inventories, are appropriately prepared and maintained.
Competence Development	30	Explain what inventory is and why it is important for businesses to track it accurately. Discuss the different types of inventory (raw materials, work-in-progress, finished goods).	Take notes, ask questions, and participate in a class discussion.	Accounting records relating to inventories, are appropriately prepared and maintained.
Design	20	Present a scenario of a business and ask students to identify the types of inventory it would hold.	Analyze the scenario and identify the inventory types.	Accounting records relating to inventories, are appropriately prepared and maintained.
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	Accounting records relating to inventories, are appropriately prepared and maintained.

REMARKS

Lesson Plan 32

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(a) Prepare and maintain accounting records related to inventories (using: different stock taking systems (perpetual and periodic) and using different inventory valuation methods (

5. SPECIFIC ACTIVITY

Inventory Valuation Methods

6. TEACHING/LEARNING RESOURCE

Sample of inventories documents

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the concept of inventory and its importance.	Recap the different types of inventory discussed in the previous lesson.	Accounting records relating to inventories, are appropriately prepared and maintained.
Competence Development	30	Explain the different inventory valuation methods: FIFO (First-In, First-Out) LIFO (Last-In, First-Out) Weighted Average	Work through example problems on valuing inventory using different methods.	Accounting records relating to inventories, are appropriately prepared and maintained.
Design	20	Provide a case study of a company that uses different inventory valuation methods.	Analyze the case study and calculate the inventory value using the different methods. Compare and contrast the results.	Accounting records relating to inventories, are appropriately prepared and maintained.
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	Accounting records relating to inventories, are appropriately prepared and maintained.

REMARKS

Lesson Plan 33

Name of School

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(a) Prepare and maintain accounting records related to inventories (using: different stock taking systems (perpetual and periodic) and using different inventory valuation methods (

5. SPECIFIC ACTIVITY

Inventory Record Keeping

6. TEACHING/LEARNING RESOURCE

Sample of inventories documents

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Discuss the importance of accurate record-keeping in accounting.	Share examples of record-keeping practices in everyday life.	Accounting records relating to inventories, are appropriately prepared and maintained.
Competence Development	30	Explain the different systems of inventory record-keeping: Perpetual inventory system Periodic inventory system Discuss the documents used in inventory control (purchase orders, goods received notes, etc.).	Learn how to prepare and maintain inventory records using both systems.	Accounting records relating to inventories, are appropriately prepared and maintained.
Design	20	Provide a scenario where a business needs to set up an inventory record-keeping system.	Design an inventory record-keeping system for the business, including the necessary documents and procedures.	Accounting records relating to inventories, are appropriately prepared and maintained.
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	Accounting records relating to inventories, are appropriately prepared and maintained.

REMARKS

Lesson Plan 34

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(b) Prepare and maintain accounting records related to payroll (computations of gross pay and net pay, payroll summary for remunerations and deductions, and journal entries)

5. SPECIFIC ACTIVITY

Introduction to Payroll Accounting

6. TEACHING/LEARNING RESOURCE

Sample of inventories documents

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Begin by asking students about their understanding of salary and wages. Relate this to the concept of payroll.	Share their understanding of how employees are paid.	Accounting records relating to payroll, are appropriately prepared and maintained
Competence Development	30	Explain what payroll is and why it is important for businesses to maintain accurate payroll records.	Take notes, ask questions, and participate in a class discussion.	Accounting records relating to payroll, are appropriately prepared and maintained
Design	20	Present a scenario of a company with employees and ask students to identify the components of payroll.	Analyze the scenario and identify the components of payroll.	Accounting records relating to payroll, are appropriately prepared and maintained
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	Accounting records relating to payroll, are appropriately prepared and maintained

REMARKS

Lesson Plan 35

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(b) Prepare and maintain accounting records related to payroll (computations of gross pay and net pay, payroll summary for remunerations and deductions, and journal entries)

5. SPECIFIC ACTIVITY

Computation of Gross Pay and Net Pay

6. TEACHING/LEARNING RESOURCE

Sample of inventories documents

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the concept of payroll and its importance.	Recap the components of payroll discussed in the previous lesson.	Accounting records relating to payroll, are appropriately prepared and maintained
Competence Development	30	Explain how to calculate gross pay (basic salary, overtime, allowances). Explain common payroll deductions (taxes, social security, etc.). Demonstrate how to calculate net pay.	Work through example problems on calculating gross pay and net pay.	Accounting records relating to payroll, are appropriately prepared and maintained
Design	20	Provide a scenario with employee information (salary, working hours, deductions).	Calculate the gross pay and net pay for the employees in the scenario.	Accounting records relating to payroll, are appropriately prepared and maintained
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	Accounting records relating to payroll, are appropriately prepared and maintained

REMARKS

Lesson Plan 36

Name of School

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(b) Prepare and maintain accounting records related to payroll (computations of gross pay and net pay, payroll summary for remunerations and deductions, and journal entries)

5. SPECIFIC ACTIVITY

Payroll Records and Journal Entries

6. TEACHING/LEARNING RESOURCE

Sample of inventories documents

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Discuss the importance of maintaining accurate payroll records.	Discuss why accurate payroll records are important.	Accounting records relating to payroll, are appropriately prepared and maintained
Competence Development	30	Explain the different types of payroll records (payroll register, employee payslips). Demonstrate how to prepare a payroll summary. Explain the journal entries for recording payroll transactions.	Learn how to prepare payroll records and journal entries.	Accounting records relating to payroll, are appropriately prepared and maintained
Design	20	Provide a scenario with employee payroll information.	Prepare the payroll records and journal entries for the scenario.	Accounting records relating to payroll, are appropriately prepared and maintained
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	Accounting records relating to payroll, are appropriately prepared and maintained

REMARKS

Lesson Plan 37

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(c) Prepare and maintain accounting records related to equity-based investments (acquisition and disposal using different price quotations; returns on investments)

5. SPECIFIC ACTIVITY

Introduction to Equity-Based Investments

6. TEACHING/LEARNING RESOURCE

Sample of share certificate Dar es salaam stock exchange fliers

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Begin by asking students about different ways people and companies invest their money. Relate this to equity-based investments.	Share examples of investments they are familiar with.	Accounting records relating to equity-based investments are appropriately prepared and maintained
Competence Development	30	Explain what equity-based investments are (stocks, shares). Discuss the characteristics of equity investments (ownership, dividends, capital appreciation).	Take notes, ask questions, and participate in a class discussion.	Accounting records relating to equity-based investments are appropriately prepared and maintained
Design	20	Present a scenario where an investor is considering investing in stocks.	Analyze the scenario and discuss the potential risks and returns of the investment.	Accounting records relating to equity-based investments are appropriately prepared and maintained
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	Accounting records relating to equity-based investments are appropriately prepared and maintained

REMARKS

Lesson Plan 38

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(c) Prepare and maintain accounting records related to equity-based investments (acquisition and disposal using different price quotations; returns on investments)

5. SPECIFIC ACTIVITY

Acquisition of Equity-Based Investments

6. TEACHING/LEARNING RESOURCE

Sample of share certificate Dar es salaam stock exchange fliers

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the concept of equity-based investments.	Recap the characteristics of equity-based investments.	Accounting records relating to equity-based investments are appropriately prepared and maintained
Competence Development	30	Explain how to record the acquisition of equity investments at cost. Discuss different price quotations (e.g., market price, broker price).	Learn how to record the purchase of shares using different price quotations.	Accounting records relating to equity-based investments are appropriately prepared and maintained
Design	20	Provide a scenario where a company purchases shares of another company.	Prepare the journal entries to record the acquisition of the shares.	Accounting records relating to equity-based investments are appropriately prepared and maintained
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	Accounting records relating to equity-based investments are appropriately prepared and maintained

REMARKS

Lesson Plan 39

Name of School

.

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(c) Prepare and maintain accounting records related to equity-based investments (acquisition and disposal using different price quotations; returns on investments)

5. SPECIFIC ACTIVITY

Disposal of Equity-Based Investments

6. TEACHING/LEARNING RESOURCE

Sample of share certificate Dar es salaam stock exchange fliers

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Discuss what happens when an investor sells their shares.	Discuss the potential outcomes of selling shares (gain or loss).	Accounting records relating to equity-based investments are appropriately prepared and maintained
Competence Development	30	Explain how to calculate the gain or loss on the sale of equity investments. Demonstrate how to record the disposal in the accounts.	Work through examples of recording the sale of shares at a gain or loss.	Accounting records relating to equity-based investments are appropriately prepared and maintained
Design	20	Provide a scenario where an investor sells shares of a company.	Prepare the journal entries to record the disposal of the shares.	Accounting records relating to equity-based investments are appropriately prepared and maintained
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	Accounting records relating to equity-based investments are appropriately prepared and maintained

REMARKS

Lesson Plan 40

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(d) Prepare and maintain accounting records related to businesses operating with branches (ledger accounts for dependent and independent branches)

5. SPECIFIC ACTIVITY

Returns on Equity-Based Investments

6. TEACHING/LEARNING RESOURCE

Sample of share certificate Dar es salaam stock exchange fliers

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Discuss the ways in which investors earn returns on their investments.	Identify different types of returns on investments (dividends, capital appreciation).	Accounting records relating to businesses operating with branches are appropriately prepared and maintained
Competence Development	30	Explain how to calculate dividend yield and capital gain/loss. Demonstrate how to account for dividends received	Practice calculating returns on equity investments.	Accounting records relating to businesses operating with branches are appropriately prepared and maintained
Design	20	Provide a scenario with information about an equity investment.	Calculate the total return on the investment.	Accounting records relating to businesses operating with branches are appropriately prepared and maintained
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	Accounting records relating to businesses operating with branches are appropriately prepared and maintained

REMARKS

Lesson Plan 4fi

Name of School

.

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(d) Prepare and maintain accounting records related to businesses operating with branches (ledger accounts for dependent and independent branches)

5. SPECIFIC ACTIVITY

Accounting for Dependent Branches

6. TEACHING/LEARNING RESOURCE

Sample of share certificate Dar es salaam stock exchange fliers

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the concept of dependent branches.	Recap the characteristics of dependent branches.	Accounting records relating to businesses operating with branches are appropriately prepared and maintained
Competence Development	30	Explain the accounting methods used for dependent branches (debtors system). Demonstrate how to prepare the branch account and other related ledger accounts.	Learn how to prepare ledger accounts for dependent branches.	Accounting records relating to businesses operating with branches are appropriately prepared and maintained
Design	20	Provide a scenario with transactions between a head office and a dependent branch.	Prepare the ledger accounts for the dependent branch.	Accounting records relating to businesses operating with branches are appropriately prepared and maintained
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	Accounting records relating to businesses operating with branches are appropriately prepared and maintained

REMARKS

Lesson Plan 42

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(d) Prepare and maintain accounting records related to businesses operating with branches (ledger accounts for dependent and independent branches)

5. SPECIFIC ACTIVITY

Accounting for Independent Branches

6. TEACHING/LEARNING RESOURCE

Sample of share certificate Dar es salaam stock exchange fliers

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the concept of independent branches.	Recap the characteristics of independent branches.	Accounting records relating to businesses operating with branches are appropriately prepared and maintained
Competence Development	30	Explain how independent branches maintain their own set of books. Demonstrate how to prepare the ledger accounts for an independent branch and how the head office accounts for the branch.	Learn how to prepare ledger accounts for independent branches.	Accounting records relating to businesses operating with branches are appropriately prepared and maintained
Design	20	Provide a scenario with the trial balance of an independent branch.	Prepare the ledger accounts for the independent branch and the necessary entries in the head office accounts.	Accounting records relating to businesses operating with branches are appropriately prepared and maintained
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	Accounting records relating to businesses operating with branches are appropriately prepared and maintained

REMARKS

Lesson Plan 43

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(e) Prepare and maintain accounting records related to royalties (in the books of the lessor and lessee when the contract provides minimum rent and when it does not provide minimum rent)

5. SPECIFIC ACTIVITY

Introduction to Royalties

6. TEACHING/LEARNING RESOURCE

Sample of Business licence Sample Branches billboards

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Begin by asking students if they are familiar with the term "royalties." Use examples like authors receiving royalties for book sales or musicians for song plays.	Share any prior knowledge or examples of royalties.	Accounting records relating to royalties are appropriately prepared and maintained.
Competence Development	30	Explain what royalties are and how they arise. Discuss the parties involved (lessor and lessee).	Take notes, ask questions, and participate in a class discussion.	Accounting records relating to royalties are appropriately prepared and maintained.
Design	20	Provide simple scenarios involving royalty agreements.	Identify the type of royalty in each scenario and the parties involved.	Accounting records relating to royalties are appropriately prepared and maintained.
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	Accounting records relating to royalties are appropriately prepared and maintained.

REMARKS

Lesson Plan 44

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(e) Prepare and maintain accounting records related to royalties (in the books of the lessor and lessee when the contract provides minimum rent and when it does not provide minimum rent)

5. SPECIFIC ACTIVITY

Accounting for Royalties (No Minimum Rent)

6. TEACHING/LEARNING RESOURCE

Sample of Business licence Sample Branches billboards

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the concept of royalties.	Recap the definition of royalties and the parties involved.	Accounting records relating to royalties are appropriately prepared and maintained.
Competence Development	30	Explain how to calculate royalties payable when there is no minimum rent. Demonstrate how to prepare the relevant ledger accounts in the books of both the lessor and the lessee.	Work through example problems on calculating royalties and preparing ledger accounts.	Accounting records relating to royalties are appropriately prepared and maintained.
Design	20	Provide a scenario involving a royalty agreement with no minimum rent.	Prepare the ledger accounts in the books of both the lessor and the lessee.	Accounting records relating to royalties are appropriately prepared and maintained.
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	Accounting records relating to royalties are appropriately prepared and maintained.

REMARKS

Lesson Plan 45

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(e) Prepare and maintain accounting records related to royalties (in the books of the lessor and lessee when the contract provides minimum rent and when it does not provide minimum rent)

5. SPECIFIC ACTIVITY

Accounting for Royalties (With Minimum Rent)

6. TEACHING/LEARNING RESOURCE

Sample of Business licence Sample Branches billboards

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Introduce the concept of minimum rent in a royalty agreement.	Discuss why a minimum rent clause might be included in a royalty agreement.	Accounting records relating to royalties are appropriately prepared and maintained.
Competence Development	30	Explain how to calculate royalties payable when there is a minimum rent, including the concept of short workings. Demonstrate how to prepare the relevant ledger accounts in the books of both the lessor and the lessee.	Work through example problems on calculating royalties, short workings, and preparing ledger accounts.	Accounting records relating to royalties are appropriately prepared and maintained.
Design	20	Provide a scenario involving a royalty agreement with minimum rent.	Prepare the ledger accounts in the books of both the lessor and the lessee, including the accounting for short workings.	Accounting records relating to royalties are appropriately prepared and maintained.
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	Accounting records relating to royalties are appropriately prepared and maintained.

REMARKS

Lesson Plan 46

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(f) Prepare and maintain accounting records related to non-current assets (valuation, depreciation and disposal)

5. SPECIFIC ACTIVITY

Accounting for Royalties (Short Workings)

6. TEACHING/LEARNING RESOURCE

Sample of royalty agreement Sample of copyrights or trademarks

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Review the concept of short workings.	Explain how short workings arise in a royalty agreement.	Accounting records relating to non-current assets are appropriately prepared and maintained.
Competence Development	30	Explain how to account for the recovery of short workings in subsequent years. Demonstrate how to prepare the relevant ledger accounts in the books of both the lessor and the lessee.	Work through example problems on accounting for the recovery of short workings.	Accounting records relating to non-current assets are appropriately prepared and maintained.
Design	20	Provide a scenario involving a royalty agreement with minimum rent and short workings, including their recovery.	Prepare the ledger accounts in the books of both the lessor and the lessee, including the accounting for short workings and their recovery.	Accounting records relating to non-current assets are appropriately prepared and maintained.
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	Accounting records relating to non-current assets are appropriately prepared and maintained.

REMARKS

Lesson Plan 47

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(f) Prepare and maintain accounting records related to non-current assets (valuation, depreciation and disposal)

5. SPECIFIC ACTIVITY

Valuation of Non-Current Assets

6. TEACHING/LEARNING RESOURCE

Sample of royalty agreement Sample of copyrights or trademarks

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Begin by asking students about the different types of non-current assets a business owns.	Provide examples of non-current assets.	Accounting records relating to non-current assets are appropriately prepared and maintained.
Competence Development	30	Explain the different valuation methods: Historical cost Net realizable value Fair value Explain the concept of depreciation.	Take notes, ask questions, and work through examples of applying the different valuation methods.	Accounting records relating to non-current assets are appropriately prepared and maintained.
Design	20	Present a scenario where a company has acquired several non-current assets.	Apply the different valuation methods to determine the value of the assets in the scenario.	Accounting records relating to non-current assets are appropriately prepared and maintained.
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	Accounting records relating to non-current assets are appropriately prepared and maintained.

REMARKS

Lesson Plan 48

Name of School

.

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(f) Prepare and maintain accounting records related to non-current assets (valuation, depreciation and disposal)

5. SPECIFIC ACTIVITY

Depreciation of Non-Current Assets

6. TEACHING/LEARNING RESOURCE

Sample of royalty agreement Sample of copyrights or trademarks

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Introduce the concept of depreciation.	Discuss why non-current assets depreciate.	Accounting records relating to non-current assets are appropriately prepared and maintained.
Competence Development	30	Explain the different methods of calculating depreciation: Straight-line method Reducing balance method Sum-of-the-years' digits method	Practice calculating depreciation using the different methods.	Accounting records relating to non-current assets are appropriately prepared and maintained.
Design	20	Provide a case study where a company uses different depreciation methods.	Analyze the case study and calculate depreciation using the appropriate methods.	Accounting records relating to non-current assets are appropriately prepared and maintained.
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	Accounting records relating to non-current assets are appropriately prepared and maintained.

REMARKS

Lesson Plan 49

Name of School

.

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(g) Prepare and maintain accounting records related to hire purchases (in the books of hire vendors and hire purchasers)

5. SPECIFIC ACTIVITY

Disposal of Non-Current Assets

6. TEACHING/LEARNING RESOURCE

Samples of long-term Investments; Land, Property, Plant and Equipment (PP &E) Samples of Trademarks

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Discuss what happens when a business disposes of a non-current asset.	Discuss the potential outcomes of disposing of a non-current asset (gain or loss).	Accounting records relating to hire purchases are appropriately prepared and maintained
Competence Development	30	Explain how to calculate the gain or loss on disposal. Demonstrate how to record the disposal in the accounts.	Work through examples of recording the disposal of non-current assets.	Accounting records relating to hire purchases are appropriately prepared and maintained
Design	20	Provide a scenario where a company disposes of several non-current assets.	Prepare the journal entries to record the disposal of the non-current assets.	Accounting records relating to hire purchases are appropriately prepared and maintained
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	Accounting records relating to hire purchases are appropriately prepared and maintained

REMARKS

Lesson Plan 50

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(g) Prepare and maintain accounting records related to hire purchases (in the books of hire vendors and hire purchasers)

5. SPECIFIC ACTIVITY

Accounting for Hire Purchase (Hire Purchaser)

6. TEACHING/LEARNING RESOURCE

Samples of long-term Investments; Land, Property, Plant and Equipment (PP &E) Samples of Trademarks

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Introduce the concept of hire purchase.	Discuss the characteristics of a hire purchase agreement.	Accounting records relating to hire purchases are appropriately prepared and maintained
Competence Development	30	Explain the different methods of accounting for hire purchase in the books of the hire purchaser (e.g., asset method, interest suspense method).	Learn how to account for hire purchase transactions using the different methods.	Accounting records relating to hire purchases are appropriately prepared and maintained
Design	20	Provide a scenario where a company purchases an asset on hire purchase.	Prepare the ledger accounts in the books of the hire purchaser.	Accounting records relating to hire purchases are appropriately prepared and maintained
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	Accounting records relating to hire purchases are appropriately prepared and maintained

REMARKS

Lesson Plan 5fi

Name of School

.

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(g) Prepare and maintain accounting records related to hire purchases (in the books of hire vendors and hire purchasers)

5. SPECIFIC ACTIVITY

Accounting for Hire Purchase (Hire Vendor)

6. TEACHING/LEARNING RESOURCE

Samples of long-term Investments; Land, Property, Plant and Equipment (PP &E) Samples of Trademarks

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Review the concept of hire purchase.	Discuss the accounting treatment from the perspective of the hire purchaser.	Accounting records relating to hire purchases are appropriately prepared and maintained
Competence Development	30	Explain how hire vendors account for hire purchase transactions.	Learn how to account for hire purchase transactions in the books of the hire vendor.	Accounting records relating to hire purchases are appropriately prepared and maintained
Design	20	Provide a scenario where a company sells an asset on hire purchase.	Prepare the ledger accounts in the books of the hire vendor.	Accounting records relating to hire purchases are appropriately prepared and maintained
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	Accounting records relating to hire purchases are appropriately prepared and maintained

REMARKS

Lesson Plan 52

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(h) Evaluate the impact of using different inventory valuation methods on reported profits/ losses and the financial position of a business

5. SPECIFIC ACTIVITY

Impact of Inventory Valuation Methods (Profit/Loss)

6. TEACHING/LEARNING RESOURCE

Sample of hire purchases agreement Sample of goods

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Review the different inventory valuation methods (FIFO, LIFO, Weighted Average).	Recap the different inventory valuation methods.	The impact of using different inventory valuation methods on reported profit/loss and financial position of a business are logically evaluated.
Competence Development	30	Explain how each inventory valuation method can affect the cost of goods sold and, consequently, the reported profit or loss. Discuss the impact of rising and falling prices.	Analyze how different valuation methods affect profit in different scenarios.	The impact of using different inventory valuation methods on reported profit/loss and financial position of a business are logically evaluated.
Design	20	Provide a case study with inventory data and varying price levels.	Calculate the profit or loss using different inventory valuation methods and analyze the results.	The impact of using different inventory valuation methods on reported profit/loss and financial position of a business are logically evaluated.
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	The impact of using different inventory valuation methods on reported profit/loss and financial position of a business are logically evaluated.

REMARKS

Lesson Plan 53

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(h) Evaluate the impact of using different inventory valuation methods on reported profits/ losses and the financial position of a business

5. SPECIFIC ACTIVITY

Impact of Inventory Valuation Methods (Financial Position)

6. TEACHING/LEARNING RESOURCE

Sample of hire purchases agreement Sample of goods

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Discuss the importance of the balance sheet and how inventory is reported.	Discuss where inventory is reported in the financial statements.	The impact of using different inventory valuation methods on reported profit/loss and financial position of a business are logically evaluated.
Competence Development	30	Explain how different inventory valuation methods can affect the carrying amount of inventory on the balance sheet and, consequently, the financial position of the business.	Analyze how different valuation methods affect the balance sheet.	The impact of using different inventory valuation methods on reported profit/loss and financial position of a business are logically evaluated.
Design	20	Provide a case study with financial statement data and varying inventory valuation methods.	Analyze the case study and discuss how the different valuation methods affect the reported financial position of the business.	The impact of using different inventory valuation methods on reported profit/loss and financial position of a business are logically evaluated.
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	The impact of using different inventory valuation methods on reported profit/loss and financial position of a business are logically evaluated.

REMARKS

Lesson Plan 54

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(h) Evaluate the impact of using different inventory valuation methods on reported profits/ losses and the financial position of a business

5. SPECIFIC ACTIVITY

Comprehensive Review of Inventory Valuation

6. TEACHING/LEARNING RESOURCE

Sample of hire purchases agreement Sample of goods

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	The teacher will introduce a recap of all the previous lessons	The students will participate in the recap and ask any questions	The impact of using different inventory valuation methods on reported profit/loss and financial position of a business are logically evaluated.
Competence Development	30	The teacher will give the students different scenarios and real world examples on inventory valuation	The students are expected to actively participate in groups to solve the scenarios	The impact of using different inventory valuation methods on reported profit/loss and financial position of a business are logically evaluated.
Design	20	The teacher will give a comprehensive assignment on all the topics covered	The students are expected to individually complete the assignment	The impact of using different inventory valuation methods on reported profit/loss and financial position of a business are logically evaluated.
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	The impact of using different inventory valuation methods on reported profit/loss and financial position of a business are logically evaluated.

REMARKS

Lesson Plan 55

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.2. Adjust records in financial statements

4. MAIN ACTIVITY

a) Perform relevant computations to correct various accounting errors using a suspense account

5. SPECIFIC ACTIVITY

Introduction to Accounting Errors

6. TEACHING/LEARNING RESOURCE

Sample of company evaluation policy Sample of Income Statements Sample of Statement of financial position

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Begin by asking students if they have ever made mistakes in their calculations or records. Relate this to errors that can occur in accounting.	Share examples of mistakes they have made and discuss the importance of accuracy.	Computations to correct various accounting errors using a suspense account are correctly performed.
Competence Development	30	Explain what accounting errors are and why they need to be corrected. Discuss the different types of accounting errors: Errors of commission Errors of principle Errors of original entry Errors of transposition	Take notes, ask questions, and participate in a class discussion.	Computations to correct various accounting errors using a suspense account are correctly performed.
Design	20	Provide simple examples of accounting errors.	Identify the type of error in each example.	Computations to correct various accounting errors using a suspense account are correctly performed.
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	Computations to correct various accounting errors using a suspense account are correctly performed.

REMARKS

Lesson Plan 56

Name of School

Time

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.2. Adjust records in financial statements

4. MAIN ACTIVITY

a) Perform relevant computations to correct various accounting errors using a suspense account

5. SPECIFIC ACTIVITY

Using a Suspense Account to Correct Errors

6. TEACHING/LEARNING RESOURCE

Sample of company evaluation policy Sample of Income Statements Sample of Statement of financial position

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the different types of accounting errors.	Recap the types of accounting errors discussed in the previous lesson.	Computations to correct various accounting errors using a suspense account are correctly performed.
Competence Development	30	Explain the purpose of a suspense account as a temporary account used to hold unidentified amounts until the error is located and corrected. Demonstrate how to use a suspense account to correct different types of errors.	Work through example problems on correcting accounting errors using a suspense account.	Computations to correct various accounting errors using a suspense account are correctly performed.
Design	20	Provide a scenario where a company has discovered several accounting errors.	Use a suspense account to correct the errors in the scenario.	Computations to correct various accounting errors using a suspense account are correctly performed.
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	Computations to correct various accounting errors using a suspense account are correctly performed.

REMARKS

Lesson Plan 57

Name of School

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.2. Adjust records in financial statements

4. MAIN ACTIVITY

a) Perform relevant computations to correct various accounting errors using a suspense account

5. SPECIFIC ACTIVITY

Impact of Errors on Profit/Loss

6. TEACHING/LEARNING RESOURCE

Sample of company evaluation policy Sample of Income Statements Sample of Statement of financial position

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Discuss how errors in accounting records can affect a company's financial statements.	Discuss the importance of accurate profit/loss reporting.	Computations to correct various accounting errors using a suspense account are correctly performed.
Competence Development	30	Explain how different types of errors (commission, principle, original entry, transposition) can affect the income statement and the calculation of profit or loss.	Analyze how specific errors would either overstate or understate profit/loss.	Computations to correct various accounting errors using a suspense account are correctly performed.
Design	20	Provide a case study with a list of accounting errors and their effects on the trial balance.	Prepare a corrected income statement to show the impact of the errors on the reported profit or loss.	Computations to correct various accounting errors using a suspense account are correctly performed.
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	Computations to correct various accounting errors using a suspense account are correctly performed.

REMARKS

Lesson Plan 58

Name of School

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.2. Adjust records in financial statements

4. MAIN ACTIVITY

(b) Analyse the impact of various accounting errors (commission, principle, original entry and transposition) on the reported profit/loss and the financial position of a business

5. SPECIFIC ACTIVITY

Impact of Errors on Financial Position

6. TEACHING/LEARNING RESOURCE

Sample of suspense account

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Discuss the importance of the balance sheet and how errors can affect it.	Discuss the key components of the balance sheet (assets, liabilities, equity).	The impact of various accounting errors in the reported profit/loss and the financial position of a business is logically analysed.
Competence Development	30	Explain how different types of errors can affect the balance sheet and the reported financial position of the business.	Analyze how specific errors would affect the assets, liabilities, or equity sections of the balance sheet.	The impact of various accounting errors in the reported profit/loss and the financial position of a business is logically analysed.
Design	20	Provide a case study with a list of accounting errors and their effects on the trial balance.	Prepare a corrected balance sheet to show the impact of the errors on the reported financial position.	The impact of various accounting errors in the reported profit/loss and the financial position of a business is logically analysed.
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	The impact of various accounting errors in the reported profit/loss and the financial position of a business is logically analysed.

REMARKS

Lesson Plan 59

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.2. Adjust records in financial statements

4. MAIN ACTIVITY

(b) Analyse the impact of various accounting errors (commission, principle, original entry and transposition) on the reported profit/loss and the financial position of a business

5. SPECIFIC ACTIVITY

Comprehensive Review of Accounting Errors

6. TEACHING/LEARNING RESOURCE

Sample of suspense account

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	The teacher will introduce a recap of all the previous lessons	The students will participate in the recap and ask any questions	The impact of various accounting errors in the reported profit/loss and the financial position of a business is logically analysed.
Competence Development	30	The teacher will give the students different scenarios and real world examples on accounting errors	The students are expected to actively participate in groups to solve the scenarios	The impact of various accounting errors in the reported profit/loss and the financial position of a business is logically analysed.
Design	20	The teacher will give a comprehensive assignment on all the topics covered	The students are expected to individually complete the assignment	The impact of various accounting errors in the reported profit/loss and the financial position of a business is logically analysed.
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	The impact of various accounting errors in the reported profit/loss and the financial position of a business is logically analysed.

REMARKS

Lesson Plan 60

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.2. Adjust records in financial statements

4. MAIN ACTIVITY

(b) Analyse the impact of various accounting errors (commission, principle, original entry and transposition) on the reported profit/loss and the financial position of a business

5. SPECIFIC ACTIVITY

Impact of Errors on Financial Position

6. TEACHING/LEARNING RESOURCE

Sample of suspense account

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Analyze the impact of accounting errors on the financial position of a business.Discuss the importance of the balance sheet and how errors can affect it.	Discuss the key components of the balance sheet (assets, liabilities, equity).	The impact of various accounting errors in the reported profit/loss and the financial position of a business is logically analysed.
Competence Development	30	Explain how different types of errors can affect the balance sheet and the reported financial position of the business.	Analyze how specific errors would affect the assets, liabilities, or equity sections of the balance sheet.	The impact of various accounting errors in the reported profit/loss and the financial position of a business is logically analysed.
Design	20	Provide a case study with a list of accounting errors and their effects on the trial balance.	Prepare a corrected balance sheet to show the impact of the errors on the reported financial position.	The impact of various accounting errors in the reported profit/loss and the financial position of a business is logically analysed.
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	The impact of various accounting errors in the reported profit/loss and the financial position of a business is logically analysed.

REMARKS

Lesson Plan 6fi

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(a) Describe the conceptual framework of accounting (objectives of general-purpose financial statements, users and qualitative characteristics of useful accounting information)

5. SPECIFIC ACTIVITY

Introduction to the Conceptual Framework of Accounting

6. TEACHING/LEARNING RESOURCE

Samples of financial statements Financial reports Sample of conceptual framework of accounting

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	"What is the purpose of financial statements?" and "Who uses financial information?"	discusses the importance of a structured framework in accounting.	The conceptual framework of accounting is clearly described
Competence Development	30	Define the conceptual framework of accounting. Explain objectives of general-purpose financial statements. Identify primary users: investors, creditors, management, regulators.	Present a diagram of the conceptual framework and key objectives.List and discuss the main users of financial statements and what information they require.	The conceptual framework of accounting is clearly described
Design	20	Use case studies to illustrate different user needs.	Students prepare a chart summarizing objectives and user groups.	The conceptual framework of accounting is clearly described
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	The conceptual framework of accounting is clearly described

REMARKS

Lesson Plan 62

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(a) Describe the conceptual framework of accounting (objectives of general-purpose financial statements, users and qualitative characteristics of useful accounting information)

5. SPECIFIC ACTIVITY

Qualitative Characteristics of Useful Accounting Information

6. TEACHING/LEARNING RESOURCE

Samples of financial statements Financial reports Sample of conceptual framework of accounting

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Pose questions: "What makes financial information reliable and relevant?"	Students to discuss and make presentations	The conceptual framework of accounting is clearly described
Competence Development	30	Explain fundamental qualities: Relevance, Faithful Representation.	Discuss enhancing qualities: Comparability, Verifiability, Timeliness, Understandability.	The conceptual framework of accounting is clearly described
Design	20	Show examples of financial reports that exhibit these qualities.	Analyze sample reports and identify qualities.Match different pieces of information with their qualitative characteristics.	The conceptual framework of accounting is clearly described
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	The conceptual framework of accounting is clearly described

REMARKS

Lesson Plan 63

Name of School

.

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(a) Describe the conceptual framework of accounting (objectives of general-purpose financial statements, users and qualitative characteristics of useful accounting information)

5. SPECIFIC ACTIVITY

Concepts and Principles in Accounting for Inventories Meaning and Types

6. TEACHING/LEARNING RESOURCE

Samples of financial statements Financial reports Sample of conceptual framework of accounting

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Discuss why inventories are vital for businesses.Explain the meaning of inventories and their types.	students share their own views	The conceptual framework of accounting is clearly described
Competence Development	30	List types: Raw materials, Work-in-progress, Finished goods, Merchandise.	Classify different items as inventory types.	The conceptual framework of accounting is clearly described
Design	20	Use real-life examples and pictures.Create a chart or table summarizing inventory types and their characteristics.	Create a chart or table summarizing inventory types and their characteristics.	The conceptual framework of accounting is clearly described
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	The conceptual framework of accounting is clearly described

REMARKS

Lesson Plan 64

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(b) Describe the concepts and principles applied in the accounting for inventories (meaning, types,valuation methods, stock estimation and insurance claims)

5. SPECIFIC ACTIVITY

Valuation Methods for Inventories

6. TEACHING/LEARNING RESOURCE

Sample of inventories documents

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Describe various inventory valuation methods.Pose: "How do companies determine the value of their inventories?"	Students present their own views and make discussions	The concepts and principles applied in accounting of inventories are properly described.
Competence Development	30	Explain FIFO, LIFO, Weighted Average Cost, and Specific Identification methods.Demonstrate calculations with sample data.	Discuss situations suitable for each method.Practice valuing inventories using different methods.	The concepts and principles applied in accounting of inventories are properly described.
Design	20	Guide Students prepare worksheets with inventory data and compute values.	Students prepare worksheets with inventory data and compute values.	The concepts and principles applied in accounting of inventories are properly described.
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	The concepts and principles applied in accounting of inventories are properly described.

REMARKS

Lesson Plan 65

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(b) Describe the concepts and principles applied in the accounting for inventories (meaning, types,valuation methods, stock estimation and insurance claims)

5. SPECIFIC ACTIVITY

Stock Estimation and Insurance Claims in Inventory Accounting

6. TEACHING/LEARNING RESOURCE

Sample of inventories documents

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Explain how to estimate stock levels and handle insurance claims.		The concepts and principles applied in accounting of inventories are properly described.
Competence Development	30	Discuss scenarios like stock shortages or damage.	Make presentation on stock shortage and present views	The concepts and principles applied in accounting of inventories are properly described.
Design	20	Methods of stock estimation: Physical counting, Perpetual records, End-of-period adjustments.Present case studies of stock shortages and insurance claims.	Accounting for insurance claims: Recording claims, recognizing losses.Prepare journal entries for such scenarios.	The concepts and principles applied in accounting of inventories are properly described.
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	The concepts and principles applied in accounting of inventories are properly described.

REMARKS

Lesson Plan 66

Name of School

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(b) Describe the concepts and principles applied in the accounting for inventories (meaning, types,valuation methods, stock estimation and insurance claims)

5. SPECIFIC ACTIVITY

Concepts and Principles in Payroll Accounting Meaning and Forms

6. TEACHING/LEARNING RESOURCE

Sample of inventories documents

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Describe the meaning of payroll accounting and common forms of employee remuneration.Ask: "What are the different ways employees get paid?"	Respond to questions and present their views	The concepts and principles applied in accounting of inventories are properly described.
Competence Development	30	Define payroll accounting. List forms of remuneration: Salaries, Wages, Bonuses, Commissions, Overtime.	Show examples of payslips and payroll documents. Identify different remuneration forms in sample payslips.	The concepts and principles applied in accounting of inventories are properly described.
Design	20	Guide Prepare a simple payroll schedule for a hypothetical company.	Prepare a simple payroll schedule for a hypothetical company.	The concepts and principles applied in accounting of inventories are properly described.
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	The concepts and principles applied in accounting of inventories are properly described.

REMARKS

Lesson Plan 67

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(c) Describe the concepts and principles applied in the accounting of payroll (meaning, forms and methods of employees remuneration and deductions)

5. SPECIFIC ACTIVITY

Methods of Employees Remuneration and Stages of Payroll Processing

6. TEACHING/LEARNING RESOURCE

Sample of Payroll

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Explain various methods of remuneration and stages involved in processing payroll.	student brainstorm, answer questions and make presentations	The concepts and principles applied in accounting of payroll are properly described.
Competence Development	30	Discuss how payroll is calculated and processed. Methods: Time wage system, Piece wage system, Salary system. Stages: Data collection, calculation, deductions, payment.	Demonstrate payroll calculation with sample data.Practice calculating wages and deductions.	The concepts and principles applied in accounting of payroll are properly described.
Design	20	Guide students Prepare a payroll worksheet with gross pay, deductions, and net pay.	Prepare a payroll worksheet with gross pay, deductions, and net pay.	The concepts and principles applied in accounting of payroll are properly described.
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	The concepts and principles applied in accounting of payroll are properly described.

REMARKS

Lesson Plan 68

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(c) Describe the concepts and principles applied in the accounting of payroll (meaning, forms and methods of employees remuneration and deductions)

5. SPECIFIC ACTIVITY

Principles and Concepts in Payroll Accounting Deductions and Record Keeping

6. TEACHING/LEARNING RESOURCE

Sample of Payroll

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Describe principles of payroll deductions and record-keeping requirements.Pose: "What deductions are made from employees wages?"	Students make presentaion and answer questions	The concepts and principles applied in accounting of payroll are properly described.
Competence Development	30	Types of deductions: Tax, social security, pension, loan repayments. Record-keeping: Payroll journal, payslips, statutory reports.	Show sample deduction calculations.Record payroll transactions in ledger formats.	The concepts and principles applied in accounting of payroll are properly described.
Design	20	Guide Students simulate payroll processing for a month, including deductions and payments.	Students simulate payroll processing for a month, including deductions and payments.	The concepts and principles applied in accounting of payroll are properly described.
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	The concepts and principles applied in accounting of payroll are properly described.

REMARKS

Lesson Plan 69

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(c) Describe the concepts and principles applied in the accounting of payroll (meaning, forms and methods of employees remuneration and deductions)

5. SPECIFIC ACTIVITY

Introduction to Investments

6. TEACHING/LEARNING RESOURCE

Sample of Payroll

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Begin with a class discussion: "What does it mean to invest?" "Why do people/companies invest?" Use examples like savings accounts, real estate, and stocks.	Share their understanding of investments and provide examples from their own experiences or observations.	The concepts and principles applied in accounting of payroll are properly described.
Competence Development	30	Explain the concepts of risk and return. Discuss various investment types (stocks, bonds, mutual funds, real estate) and their characteristics. Provide handouts with definitions and examples.	Work in small groups to research different investment types and present their findings to the class.	The concepts and principles applied in accounting of payroll are properly described.
Design	20	Present a hypothetical investment scenario (e.g., a person has a certain amount of money to invest). Guide students in analyzing the scenario.	Students, individually or in groups, develop an investment portfolio based on the scenario, justifying their choices.	The concepts and principles applied in accounting of payroll are properly described.
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	The concepts and principles applied in accounting of payroll are properly described.

REMARKS

Lesson Plan 70

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(d) Describe the concepts and principles applied in the accounting of investments (meaning, types and terminologies)

5. SPECIFIC ACTIVITY

Accounting for Stocks and Shares

6. TEACHING/LEARNING RESOURCE

Sample Bank statement Sample of Business plan Certificate of incorporation

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the concept of stocks and shares. Ask students about different types of shares (e.g., common vs. preferred).	Recall prior knowledge about stocks and shares and participate in a class discussion.	The concepts and principles applied in accounting of investments are properly described.
Competence Development	30	Demonstrate the journal entries for the purchase and sale of stocks and shares. Explain how dividends are accounted for. Provide practice questions.	Work through practice questions on recording stock/share transactions.	The concepts and principles applied in accounting of investments are properly described.
Design	20	Provide students with a case study of a company that buys and sells shares.	Students prepare the journal entries and ledger accounts for the transactions in the case study.	The concepts and principles applied in accounting of investments are properly described.
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	The concepts and principles applied in accounting of investments are properly described.

REMARKS

Lesson Plan 7fi

Name of School

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(d) Describe the concepts and principles applied in the accounting of investments (meaning, types and terminologies)

5. SPECIFIC ACTIVITY

Accounting for Bonds

6. TEACHING/LEARNING RESOURCE

Sample Bank statement Sample of Business plan Certificate of incorporation

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Introduce bonds as a debt investment. Discuss the key features of a bond (face value, coupon rate, maturity date).	Participate in a discussion about bonds, comparing them to stocks.	The concepts and principles applied in accounting of investments are properly described.
Competence Development	30	Explain the journal entries for bond issuance, interest payments (including amortization of any premium or discount), and redemption.	Solve numerical problems related to bond accounting.	The concepts and principles applied in accounting of investments are properly described.
Design	20	Present a scenario where a company issues bonds to raise capital.	Prepare a complete set of journal entries for the bond issuance, interest payments, and redemption.	The concepts and principles applied in accounting of investments are properly described.
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	The concepts and principles applied in accounting of investments are properly described.

REMARKS

Lesson Plan 72

Name of School

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(d) Describe the concepts and principles applied in the accounting of investments (meaning, types and terminologies)

5. SPECIFIC ACTIVITY

Introduction to Branch Accounting

6. TEACHING/LEARNING RESOURCE

Sample Bank statement Sample of Business plan Certificate of incorporation

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Start by asking students if they know of any companies with multiple locations. Introduce the concept of a "branch" in business.	Provide examples of businesses with branches in their locality.	The concepts and principles applied in accounting of investments are properly described.
Competence Development	30	Explain the meaning and nature of branch accounting. Discuss the objectives of maintaining branch accounts. Differentiate between dependent and independent branches.	Take notes, ask questions, and participate in discussions about the characteristics of different branch types.	The concepts and principles applied in accounting of investments are properly described.
Design	20	Provide a simple case study of a company with a branch.	Students identify the type of branch in the case study and explain why it is classified that way.	The concepts and principles applied in accounting of investments are properly described.
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	The concepts and principles applied in accounting of investments are properly described.

REMARKS

Lesson Plan 73

Name of School

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(e) Describe the concepts and principles applied in the accounting of businesses operating with branches (meaning and nature, types and transactions involved)

5. SPECIFIC ACTIVITY

Accounting for Dependent Branches

6. TEACHING/LEARNING RESOURCE

Sample of Business licence Sample Branches billboards

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the concept of dependent branches.	Recap the characteristics of dependent branches from the previous lesson.	The concepts and principles applied in accounting of businesses operating with branches are properly described.
Competence Development	30	Explain the debtors system of accounting for dependent branches. Demonstrate how to prepare a branch account under this system.	Work through example problems on preparing branch accounts using the debtors system.	The concepts and principles applied in accounting of businesses operating with branches are properly described.
Design	20	Provide a detailed scenario with transactions between a head office and a dependent branch.	Prepare the necessary branch account using the debtors system.	The concepts and principles applied in accounting of businesses operating with branches are properly described.
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	The concepts and principles applied in accounting of businesses operating with branches are properly described.

REMARKS

Lesson Plan 74

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(e) Describe the concepts and principles applied in the accounting of businesses operating with branches (meaning and nature, types and transactions involved)

5. SPECIFIC ACTIVITY

Accounting for Independent Branches

6. TEACHING/LEARNING RESOURCE

Sample of Business licence Sample Branches billboards

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the concept of independent branches.	Recap the characteristics of independent branches.	The concepts and principles applied in accounting of businesses operating with branches are properly described.
Competence Development	30	Explain how independent branches maintain their own set of books and prepare their own financial statements. Discuss the process of incorporating branch results into the head office accounts.	Learn how to prepare a branch income statement and balance sheet.	The concepts and principles applied in accounting of businesses operating with branches are properly described.
Design	20	Provide a case study with the trial balance of an independent branch.	Prepare the branch's financial statements and the necessary journal entries to incorporate them into the head office accounts.	The concepts and principles applied in accounting of businesses operating with branches are properly described.
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	The concepts and principles applied in accounting of businesses operating with branches are properly described.

REMARKS

Lesson Plan 75

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(e) Describe the concepts and principles applied in the accounting of businesses operating with branches (meaning and nature, types and transactions involved)

5. SPECIFIC ACTIVITY

Introduction to Royalties

6. TEACHING/LEARNING RESOURCE

Sample of Business licence Sample Branches billboards

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Begin by asking students if they are familiar with the term "royalties." Use examples like authors receiving royalties for book sales or musicians for song plays.	Share any prior knowledge or examples of royalties.	The concepts and principles applied in accounting of businesses operating with branches are properly described.
Competence Development	30	Explain the meaning of royalties in accounting. Discuss different types of royalties, such as those related to books, music, and natural resources. Introduce key terminologies like lessor, lessee, and minimum rent.	Take notes, ask questions, and participate in discussions about the different types of royalties and related terms.	The concepts and principles applied in accounting of businesses operating with branches are properly described.
Design	20	Provide simple scenarios involving royalty agreements.	Students identify the type of royalty in each scenario and label the parties involved (lessor/lessee).	The concepts and principles applied in accounting of businesses operating with branches are properly described.
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	The concepts and principles applied in accounting of businesses operating with branches are properly described.

REMARKS

Lesson Plan 76

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(f) Describe the concepts and principles applied in the accounting of royalties (meaning, types and terminologies)

5. SPECIFIC ACTIVITY

Accounting for Royalties

6. TEACHING/LEARNING RESOURCE

Sample of royalty agreement Sample of copyrights or trademarks

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the concept of royalties and the related terminologies.	Recap the different types of royalties and key terms from the previous lesson.	The concepts and principles applied in accounting of royalties are properly described.
Competence Development	30	Explain how to calculate royalties payable based on production or sales. Demonstrate the journal entries and ledger accounts for recording royalty transactions, including minimum rent.	Work through example problems on calculating royalties and preparing the necessary accounts.	The concepts and principles applied in accounting of royalties are properly described.
Design	20	Provide a practical problem involving a royalty agreement with minimum rent.	Calculate the royalties payable for each period and prepare the relevant ledger accounts.	The concepts and principles applied in accounting of royalties are properly described.
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	The concepts and principles applied in accounting of royalties are properly described.

REMARKS

Lesson Plan 77

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(f) Describe the concepts and principles applied in the accounting of royalties (meaning, types and terminologies)

5. SPECIFIC ACTIVITY

Accounting for Royalties (Part 2)

6. TEACHING/LEARNING RESOURCE

Sample of royalty agreement Sample of copyrights or trademarks

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the concept of minimum rent and how it can lead to short workings.	Recap how royalties and minimum rent are calculated.	The concepts and principles applied in accounting of royalties are properly described.
Competence Development	30	Explain the concept of short workings and how they are recovered in subsequent periods. Demonstrate the accounting treatment for short workings, including journal entries and ledger accounts.	Work through example problems involving short workings and their recovery.	The concepts and principles applied in accounting of royalties are properly described.
Design	20	Provide a comprehensive case study involving a royalty agreement with minimum rent, short workings, and their subsequent recovery.	Prepare a complete set of ledger accounts, including the Royalties Account, Landlord's Account, and Short Workings Account.	The concepts and principles applied in accounting of royalties are properly described.
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	The concepts and principles applied in accounting of royalties are properly described.

REMARKS

Lesson Plan 78

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(f) Describe the concepts and principles applied in the accounting of royalties (meaning, types and terminologies)

5. SPECIFIC ACTIVITY

Introduction to Non-Current Assets

6. TEACHING/LEARNING RESOURCE

Sample of royalty agreement Sample of copyrights or trademarks

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Begin by asking students about the different types of assets a business owns. Lead the discussion to distinguish between current and non-current assets. Use examples like buildings, machinery, and vehicles.	Participate in a class discussion, providing examples of assets and classifying them as current or non-current.	The concepts and principles applied in accounting of royalties are properly described.
Competence Development	30	Explain the characteristics of non-current assets (long-term nature, used for operations, not for resale). Discuss the importance of non-current assets in generating revenue.	Take notes, ask questions, and work in pairs to identify non-current assets in given business scenarios.	The concepts and principles applied in accounting of royalties are properly described.
Design	20	Present a case study of a company and ask students to identify its non-current assets and explain their significance to the business.	Analyze the case study and present their findings on the company's non-current assets.	The concepts and principles applied in accounting of royalties are properly described.
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	The concepts and principles applied in accounting of royalties are properly described.

REMARKS

Lesson Plan 79

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(g) Describe the concepts and principles applied in the accounting of non-current assets (nature, types, valuation and measurement methods, depreciation and disposal)

5. SPECIFIC ACTIVITY

Types of Non-Current Assets

6. TEACHING/LEARNING RESOURCE

Samples of long-term Investments; Land, Property, Plant and Equipment (PP &E) Sample of Trademarks

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the definition of non-current assets from the previous lesson.	Recap the characteristics of non-current assets.	The concepts and principles applied in accounting of noncurrent assets are properly described.
Competence Development	30	Explain the different categories of non-current assets: Tangible assets (e.g., land, buildings, equipment) Intangible assets (e.g., patents, goodwill, trademarks) Financial assets (long-term investments)	Work in groups to research specific types of non-current assets and create presentations on their characteristics and examples.	The concepts and principles applied in accounting of noncurrent assets are properly described.
Design	20	Provide a list of various assets and ask students to classify them into the different categories of non-current assets	Classify the assets and justify their classifications.	The concepts and principles applied in accounting of noncurrent assets are properly described.
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	The concepts and principles applied in accounting of noncurrent assets are properly described.

REMARKS

Lesson Plan 80

Name of School

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(g) Describe the concepts and principles applied in the accounting of non-current assets (nature, types, valuation and measurement methods, depreciation and disposal)

5. SPECIFIC ACTIVITY

Valuation and Measurement of Non-Current Assets

6. TEACHING/LEARNING RESOURCE

Samples of long-term Investments; Land, Property, Plant and Equipment (PP &E) Sample of Trademarks

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Initiate a discussion on how businesses determine the value of their assets.	Share their ideas on how asset values might be determined (e.g., purchase price, market value).	The concepts and principles applied in accounting of noncurrent assets are properly described.
Competence Development	30	Explain the following valuation methods: Historical cost Net realizable value Fair value Explain the concept of depreciation	Take notes, ask questions, and work through examples of applying the different valuation methods.	The concepts and principles applied in accounting of noncurrent assets are properly described.
Design	20	Present a scenario where a company has acquired several non-current assets. Provide the necessary data for valuation.	Apply the different valuation methods to determine the value of the assets in the scenario.	The concepts and principles applied in accounting of noncurrent assets are properly described.
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	The concepts and principles applied in accounting of noncurrent assets are properly described.

REMARKS

Lesson Plan 8fi

Name of School

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(g) Describe the concepts and principles applied in the accounting of non-current assets (nature, types, valuation and measurement methods, depreciation and disposal)

5. SPECIFIC ACTIVITY

Depreciation of Non-Current Assets

6. TEACHING/LEARNING RESOURCE

Samples of long-term Investments; Land, Property, Plant and Equipment (PP &E) Sample of Trademarks

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Introduce the concept of depreciation as the allocation of the cost of an asset over its useful life. Discuss why assets depreciate.	Discuss their understanding of depreciation and why it is necessary.	The concepts and principles applied in accounting of noncurrent assets are properly described.
Competence Development	30	Explain the different methods of calculating depreciation: Straight-line method Reducing balance method Sum-of-the-years' digits method	Practice calculating depreciation using the different methods.	The concepts and principles applied in accounting of noncurrent assets are properly described.
Design	20	Provide a case study where a company uses different depreciation methods for its assets.	Analyze the case study, calculate depreciation using the appropriate methods, and discuss the impact of different depreciation methods on the company's financial statements.	The concepts and principles applied in accounting of noncurrent assets are properly described.
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	The concepts and principles applied in accounting of noncurrent assets are properly described.

REMARKS

Lesson Plan 82

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(h) Describe the concepts and principles applied in the accounting of hire purchases (meaning, nature and terminologies)

5. SPECIFIC ACTIVITY

Disposal of Non-Current Assets

6. TEACHING/LEARNING RESOURCE

Sample of hire purchases agreement Sample of goods

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Initiate a discussion on what happens when a business no longer needs a non-current asset.	Share their ideas on how businesses dispose of assets (e.g., selling, scrapping).	The concepts and principles applied in accounting of hire purchases are properly described
Competence Development	30	Explain the accounting procedures for disposing of non-current assets, including: Calculating gain or loss on disposal Recording the disposal in the accounts	Work through examples of recording asset disposals under different scenarios (e.g., sale at a profit, sale at a loss, scrapping).	The concepts and principles applied in accounting of hire purchases are properly described
Design	20	Present a scenario where a company disposes of several non-current assets through different methods.	Prepare the journal entries to record the disposal of the assets in the scenario.	The concepts and principles applied in accounting of hire purchases are properly described
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	The concepts and principles applied in accounting of hire purchases are properly described

REMARKS

Lesson Plan 83

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(h) Describe the concepts and principles applied in the accounting of hire purchases (meaning, nature and terminologies)

5. SPECIFIC ACTIVITY

Introduction to Hire Purchase

6. TEACHING/LEARNING RESOURCE

Sample of hire purchases agreement Sample of goods

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Begin by asking students if they are familiar with purchasing items through installments. Introduce the concept of hire purchase.	Share their experiences or knowledge about buying items on installment plans.	The concepts and principles applied in accounting of hire purchases are properly described
Competence Development	30	Explain the meaning and nature of hire purchase agreements. Discuss the key terminologies involved: Hire vendor,Hire purchaser, Cash price, Hire purchase price Interest, Down payment	Take notes, ask questions, and participate in discussions to understand the concepts and terminologies.	The concepts and principles applied in accounting of hire purchases are properly described
Design	20	Provide examples of transactions that could be structured as hire purchase agreements.	Identify the hire vendor and hire purchaser in each example and determine the cash price and hire purchase price (if sufficient information is given).	The concepts and principles applied in accounting of hire purchases are properly described
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	The concepts and principles applied in accounting of hire purchases are properly described

REMARKS

Lesson Plan 84

Name of School

.

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.1 Demonstrate an understanding of concepts, theories and principles of Accounting

4. MAIN ACTIVITY

(h) Describe the concepts and principles applied in the accounting of hire purchases (meaning, nature and terminologies)

5. SPECIFIC ACTIVITY

Accounting for Hire Purchase Transactions

6. TEACHING/LEARNING RESOURCE

Sample of hire purchases agreement Sample of goods

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the concept of hire purchase and its key terminologies.	Recap the definitions of hire vendor, hire purchaser, cash price, and hire purchase price.	The concepts and principles applied in accounting of hire purchases are properly described
Competence Development	30	Explain the different methods of accounting for hire purchase transactions: Hire purchaser's books: Asset method Interest suspense method, Hire vendor's books	Work through example problems on accounting for hire purchase transactions from the perspectives of both the buyer and the seller.	The concepts and principles applied in accounting of hire purchases are properly described
Design	20	Provide a comprehensive case study involving a hire purchase agreement.	Prepare the relevant ledger accounts in the books of both the hire vendor and the hire purchaser using the appropriate accounting methods.	The concepts and principles applied in accounting of hire purchases are properly described
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	The concepts and principles applied in accounting of hire purchases are properly described

REMARKS

Lesson Plan 85

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.2 Preparing an accounting work plan

4. MAIN ACTIVITY

(a) Describe how to develop an accounting action plan

5. SPECIFIC ACTIVITY

Introduction to Accounting Action Plans

6. TEACHING/LEARNING RESOURCE

Sample of action plan Sample of work plan

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Begin by asking students if they've ever made a plan to achieve a goal. Relate this to how businesses plan their accounting activities.	Share examples of personal plans and discuss the importance of planning.	The steps of developing an accounting action plan are clearly described.
Competence Development	30	Explain what an accounting action plan is. Discuss its purposes: Provides a roadmap for accounting activities. Ensures consistency and compliance. Facilitates decision-making. Improves efficiency and effectiveness.	Take notes, ask questions, and participate in a class discussion.	The steps of developing an accounting action plan are clearly described.
Design	20	Present a simple business scenario and ask students why an accounting action plan would be needed.	In pairs, students discuss the scenario and explain the importance of an accounting action plan.	The steps of developing an accounting action plan are clearly described.
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	The steps of developing an accounting action plan are clearly described.

REMARKS

Lesson Plan 86

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.2 Preparing an accounting work plan

4. MAIN ACTIVITY

(a) Describe how to develop an accounting action plan

5. SPECIFIC ACTIVITY

Key Components of an Accounting Action Plan

6. TEACHING/LEARNING RESOURCE

Sample of action plan Sample of work plan

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the definition and purpose of an accounting action plan.	Recap the purposes of an accounting action plan from the previous lesson.	The steps of developing an accounting action plan are clearly described.
Competence Development	30	Explain the key components: Objectives: Specific, measurable, achievable, relevant, and time-bound (SMART) goals. Activities: Specific tasks to be performed. Resources: What is needed (e.g., personnel, software, budget). Timeline: When activities will be completed. Responsibilities: Who will perform each activity. Monitoring and Evaluation: How progress will be tracked and success measured.	Take notes, ask questions, and work in groups to brainstorm examples for each component.	The steps of developing an accounting action plan are clearly described.
Design	20	Provide a template or outline of an accounting action plan.	Students fill in the template with hypothetical information for a given business scenario.	The steps of developing an accounting action plan are clearly described.
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	The steps of developing an accounting action plan are clearly described.

REMARKS

Lesson Plan 87

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.2 Preparing an accounting work plan

4. MAIN ACTIVITY

(a) Describe how to develop an accounting action plan

5. SPECIFIC ACTIVITY

Setting Accounting Objectives

6. TEACHING/LEARNING RESOURCE

Sample of action plan Sample of work plan

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Review the components of an accounting action plan, emphasizing the 'Objectives' component.	Recall the components of an accounting action plan.	The steps of developing an accounting action plan are clearly described.
Competence Development	30	Explain the SMART criteria for setting objectives: Specific: Clearly defined. Measurable: Progress can be tracked. Achievable: Realistic and attainable. Relevant: Aligned with overall business goals. Time-bound: With a defined timeframe.	Analyze given objectives and determine if they are SMART.	The steps of developing an accounting action plan are clearly described.
Design	20	Provide a business scenario and ask students to develop SMART accounting objectives.	Individually, students develop a set of SMART objectives for the scenario.	The steps of developing an accounting action plan are clearly described.
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	The steps of developing an accounting action plan are clearly described.

REMARKS

Lesson Plan 88

Name of School

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.2 Preparing an accounting work plan

4. MAIN ACTIVITY

(b) Develop an accounting action plan

5. SPECIFIC ACTIVITY

Identifying Accounting Activities and Resources

6. TEACHING/LEARNING RESOURCE

Samples of accounting and action plans

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Review the importance of activities and resources in an accounting action plan.	Discuss why resources are needed to carry out activities.	An Accounting action plan is well developed.
Competence Development	30	Explain how to identify activities needed to achieve objectives. Discuss different types of resources: Human resources (e.g., accountants, clerks) Financial resources (e.g., budget) Technological resources (e.g., accounting software) Physical resources (e.g., office space, equipment)	In groups, students identify activities and resources for a given accounting objective.	An Accounting action plan is well developed.
Design	20	Provide a scenario with accounting objectives.	Groups develop a detailed list of activities and resources needed, justifying their choices.	An Accounting action plan is well developed.
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	An Accounting action plan is well developed.

REMARKS

Lesson Plan 89

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.2 Preparing an accounting work plan

4. MAIN ACTIVITY

(b) Develop an accounting action plan

5. SPECIFIC ACTIVITY

Developing a Timeline and Assigning Responsibilities

6. TEACHING/LEARNING RESOURCE

Samples of accounting and action plans

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Discuss the importance of timelines and clear responsibilities in a plan.	Discuss why it is important to have a schedule and know who is in charge of what.	An Accounting action plan is well developed.
Competence Development	30	Explain how to create a timeline (e.g., using Gantt charts or simple tables). Discuss how to assign responsibilities effectively, considering skills and workloads.	Learn how to use a Gantt chart or table to create a timeline. Practice assigning responsibilities for given activities.	An Accounting action plan is well developed.
Design	20	Provide a scenario with accounting objectives and activities.	Develop a timeline for the activities and assign specific responsibilities to individuals or teams.	An Accounting action plan is well developed.
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	An Accounting action plan is well developed.

REMARKS

Lesson Plan 90

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

1.0 Demonstrate mastery of the concepts, theories and principles of Accounting

3. SPECIFIC COMPETENCE

1.2 Preparing an accounting work plan

4. MAIN ACTIVITY

(b) Develop an accounting action plan

5. SPECIFIC ACTIVITY

Monitoring, Evaluation, and Implementation

6. TEACHING/LEARNING RESOURCE

Samples of accounting and action plans

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Discuss why it's important to track progress and measure success.	Discuss how they track their own progress towards goals (e.g., school projects, studying).	An Accounting action plan is well developed.
Competence Development	30	Explain how to monitor progress (e.g., regular meetings, progress reports). Discuss how to evaluate success (e.g., key performance indicators (KPIs), comparing actual results to objectives). Discuss the importance of a proper implementation.	Learn about different monitoring and evaluation methods.	An Accounting action plan is well developed.
Design	20	Present a completed accounting action plan and ask students to develop a monitoring and evaluation plan.	Develop a plan that includes: How progress will be tracked. How success will be measured. Who will be responsible for monitoring and evaluation.	An Accounting action plan is well developed.
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	An Accounting action plan is well developed.

REMARKS

Lesson Plan 9fi

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(a) Prepare and maintain accounting records related to inventories (using: different stock taking systems (perpetual and periodic) and using different inventory valuation methods (

5. SPECIFIC ACTIVITY

Introduction to Inventory Accounting

6. TEACHING/LEARNING RESOURCE

Sample of inventories documents

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Begin by asking students about different types of goods that businesses sell. Relate this to the concept of inventory.	Share examples of inventory from different types of businesses.	Accounting records relating to inventories, are appropriately prepared and maintained.
Competence Development	30	Explain what inventory is and why it is important for businesses to track it accurately. Discuss the different types of inventory (raw materials, work-in-progress, finished goods).	Take notes, ask questions, and participate in a class discussion.	Accounting records relating to inventories, are appropriately prepared and maintained.
Design	20	Present a scenario of a business and ask students to identify the types of inventory it would hold.	Analyze the scenario and identify the inventory types.	Accounting records relating to inventories, are appropriately prepared and maintained.
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	Accounting records relating to inventories, are appropriately prepared and maintained.

REMARKS

Lesson Plan 92

Name of School

.

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(a) Prepare and maintain accounting records related to inventories (using: different stock taking systems (perpetual and periodic) and using different inventory valuation methods (

5. SPECIFIC ACTIVITY

Inventory Valuation Methods

6. TEACHING/LEARNING RESOURCE

Sample of inventories documents

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the concept of inventory and its importance.	Recap the different types of inventory discussed in the previous lesson.	Accounting records relating to inventories, are appropriately prepared and maintained.
Competence Development	30	Explain the different inventory valuation methods: FIFO (First-In, First-Out) LIFO (Last-In, First-Out) Weighted Average	Work through example problems on valuing inventory using different methods.	Accounting records relating to inventories, are appropriately prepared and maintained.
Design	20	Provide a case study of a company that uses different inventory valuation methods.	Analyze the case study and calculate the inventory value using the different methods. Compare and contrast the results.	Accounting records relating to inventories, are appropriately prepared and maintained.
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	Accounting records relating to inventories, are appropriately prepared and maintained.

REMARKS

Lesson Plan 93

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(a) Prepare and maintain accounting records related to inventories (using: different stock taking systems (perpetual and periodic) and using different inventory valuation methods (

5. SPECIFIC ACTIVITY

Inventory Record Keeping

6. TEACHING/LEARNING RESOURCE

Sample of inventories documents

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Discuss the importance of accurate record-keeping in accounting.	Share examples of record-keeping practices in everyday life.	Accounting records relating to inventories, are appropriately prepared and maintained.
Competence Development	30	Explain the different systems of inventory record-keeping: Perpetual inventory system Periodic inventory system Discuss the documents used in inventory control (purchase orders, goods received notes, etc.).	Learn how to prepare and maintain inventory records using both systems.	Accounting records relating to inventories, are appropriately prepared and maintained.
Design	20	Provide a scenario where a business needs to set up an inventory record-keeping system.	Design an inventory record-keeping system for the business, including the necessary documents and procedures.	Accounting records relating to inventories, are appropriately prepared and maintained.
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	Accounting records relating to inventories, are appropriately prepared and maintained.

REMARKS

Lesson Plan 94

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(b) Prepare and maintain accounting records related to payroll (computations of gross pay and net pay, payroll summary for remunerations and deductions, and journal entries)

5. SPECIFIC ACTIVITY

Introduction to Payroll Accounting

6. TEACHING/LEARNING RESOURCE

Sample of inventories documents

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Begin by asking students about their understanding of salary and wages. Relate this to the concept of payroll.	Share their understanding of how employees are paid.	Accounting records relating to payroll, are appropriately prepared and maintained
Competence Development	30	Explain what payroll is and why it is important for businesses to maintain accurate payroll records.	Take notes, ask questions, and participate in a class discussion.	Accounting records relating to payroll, are appropriately prepared and maintained
Design	20	Present a scenario of a company with employees and ask students to identify the components of payroll.	Analyze the scenario and identify the components of payroll.	Accounting records relating to payroll, are appropriately prepared and maintained
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	Accounting records relating to payroll, are appropriately prepared and maintained

REMARKS

Lesson Plan 95

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(b) Prepare and maintain accounting records related to payroll (computations of gross pay and net pay, payroll summary for remunerations and deductions, and journal entries)

5. SPECIFIC ACTIVITY

Computation of Gross Pay and Net Pay

6. TEACHING/LEARNING RESOURCE

Sample of inventories documents

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the concept of payroll and its importance.	Recap the components of payroll discussed in the previous lesson.	Accounting records relating to payroll, are appropriately prepared and maintained
Competence Development	30	Explain how to calculate gross pay (basic salary, overtime, allowances). Explain common payroll deductions (taxes, social security, etc.). Demonstrate how to calculate net pay.	Work through example problems on calculating gross pay and net pay.	Accounting records relating to payroll, are appropriately prepared and maintained
Design	20	Provide a scenario with employee information (salary, working hours, deductions).	Calculate the gross pay and net pay for the employees in the scenario.	Accounting records relating to payroll, are appropriately prepared and maintained
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	Accounting records relating to payroll, are appropriately prepared and maintained

REMARKS

Lesson Plan 96

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(b) Prepare and maintain accounting records related to payroll (computations of gross pay and net pay, payroll summary for remunerations and deductions, and journal entries)

5. SPECIFIC ACTIVITY

Payroll Records and Journal Entries

6. TEACHING/LEARNING RESOURCE

Sample of inventories documents

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Discuss the importance of maintaining accurate payroll records.	Discuss why accurate payroll records are important.	Accounting records relating to payroll, are appropriately prepared and maintained
Competence Development	30	Explain the different types of payroll records (payroll register, employee payslips). Demonstrate how to prepare a payroll summary. Explain the journal entries for recording payroll transactions.	Learn how to prepare payroll records and journal entries.	Accounting records relating to payroll, are appropriately prepared and maintained
Design	20	Provide a scenario with employee payroll information.	Prepare the payroll records and journal entries for the scenario.	Accounting records relating to payroll, are appropriately prepared and maintained
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	Accounting records relating to payroll, are appropriately prepared and maintained

REMARKS

Lesson Plan 97

Name of School

.

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(c) Prepare and maintain accounting records related to equity-based investments (acquisition and disposal using different price quotations; returns on investments)

5. SPECIFIC ACTIVITY

Introduction to Equity-Based Investments

6. TEACHING/LEARNING RESOURCE

Sample of share certificate Dar es salaam stock exchange fliers

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Begin by asking students about different ways people and companies invest their money. Relate this to equity-based investments.	Share examples of investments they are familiar with.	Accounting records relating to equity-based investments are appropriately prepared and maintained
Competence Development	30	Explain what equity-based investments are (stocks, shares). Discuss the characteristics of equity investments (ownership, dividends, capital appreciation).	Take notes, ask questions, and participate in a class discussion.	Accounting records relating to equity-based investments are appropriately prepared and maintained
Design	20	Present a scenario where an investor is considering investing in stocks.	Analyze the scenario and discuss the potential risks and returns of the investment.	Accounting records relating to equity-based investments are appropriately prepared and maintained
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	Accounting records relating to equity-based investments are appropriately prepared and maintained

REMARKS

Lesson Plan 98

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(c) Prepare and maintain accounting records related to equity-based investments (acquisition and disposal using different price quotations; returns on investments)

5. SPECIFIC ACTIVITY

Acquisition of Equity-Based Investments

6. TEACHING/LEARNING RESOURCE

Sample of share certificate Dar es salaam stock exchange fliers

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the concept of equity-based investments.	Recap the characteristics of equity-based investments.	Accounting records relating to equity-based investments are appropriately prepared and maintained
Competence Development	30	Explain how to record the acquisition of equity investments at cost. Discuss different price quotations (e.g., market price, broker price).	Learn how to record the purchase of shares using different price quotations.	Accounting records relating to equity-based investments are appropriately prepared and maintained
Design	20	Provide a scenario where a company purchases shares of another company.	Prepare the journal entries to record the acquisition of the shares.	Accounting records relating to equity-based investments are appropriately prepared and maintained
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	Accounting records relating to equity-based investments are appropriately prepared and maintained

REMARKS

Lesson Plan 99

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(c) Prepare and maintain accounting records related to equity-based investments (acquisition and disposal using different price quotations; returns on investments)

5. SPECIFIC ACTIVITY

Disposal of Equity-Based Investments

6. TEACHING/LEARNING RESOURCE

Sample of share certificate Dar es salaam stock exchange fliers

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Discuss what happens when an investor sells their shares.	Discuss the potential outcomes of selling shares (gain or loss).	Accounting records relating to equity-based investments are appropriately prepared and maintained
Competence Development	30	Explain how to calculate the gain or loss on the sale of equity investments. Demonstrate how to record the disposal in the accounts.	Work through examples of recording the sale of shares at a gain or loss.	Accounting records relating to equity-based investments are appropriately prepared and maintained
Design	20	Provide a scenario where an investor sells shares of a company.	Prepare the journal entries to record the disposal of the shares.	Accounting records relating to equity-based investments are appropriately prepared and maintained
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	Accounting records relating to equity-based investments are appropriately prepared and maintained

REMARKS

Lesson Plan fi00

Name of School

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(d) Prepare and maintain accounting records related to businesses operating with branches (ledger accounts for dependent and independent branches)

5. SPECIFIC ACTIVITY

Returns on Equity-Based Investments

6. TEACHING/LEARNING RESOURCE

Sample of share certificate Dar es salaam stock exchange fliers

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Discuss the ways in which investors earn returns on their investments.	Identify different types of returns on investments (dividends, capital appreciation).	Accounting records relating to businesses operating with branches are appropriately prepared and maintained
Competence Development	30	Explain how to calculate dividend yield and capital gain/loss. Demonstrate how to account for dividends received	Practice calculating returns on equity investments.	Accounting records relating to businesses operating with branches are appropriately prepared and maintained
Design	20	Provide a scenario with information about an equity investment.	Calculate the total return on the investment.	Accounting records relating to businesses operating with branches are appropriately prepared and maintained
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	Accounting records relating to businesses operating with branches are appropriately prepared and maintained

REMARKS

Lesson Plan fi0fi

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(d) Prepare and maintain accounting records related to businesses operating with branches (ledger accounts for dependent and independent branches)

5. SPECIFIC ACTIVITY

Accounting for Dependent Branches

6. TEACHING/LEARNING RESOURCE

Sample of share certificate Dar es salaam stock exchange fliers

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the concept of dependent branches.	Recap the characteristics of dependent branches.	Accounting records relating to businesses operating with branches are appropriately prepared and maintained
Competence Development	30	Explain the accounting methods used for dependent branches (debtors system). Demonstrate how to prepare the branch account and other related ledger accounts.	Learn how to prepare ledger accounts for dependent branches.	Accounting records relating to businesses operating with branches are appropriately prepared and maintained
Design	20	Provide a scenario with transactions between a head office and a dependent branch.	Prepare the ledger accounts for the dependent branch.	Accounting records relating to businesses operating with branches are appropriately prepared and maintained
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	Accounting records relating to businesses operating with branches are appropriately prepared and maintained

REMARKS

Lesson Plan fi02

Name of School

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(d) Prepare and maintain accounting records related to businesses operating with branches (ledger accounts for dependent and independent branches)

5. SPECIFIC ACTIVITY

Accounting for Independent Branches

6. TEACHING/LEARNING RESOURCE

Sample of share certificate Dar es salaam stock exchange fliers

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the concept of independent branches.	Recap the characteristics of independent branches.	Accounting records relating to businesses operating with branches are appropriately prepared and maintained
Competence Development	30	Explain how independent branches maintain their own set of books. Demonstrate how to prepare the ledger accounts for an independent branch and how the head office accounts for the branch.	Learn how to prepare ledger accounts for independent branches.	Accounting records relating to businesses operating with branches are appropriately prepared and maintained
Design	20	Provide a scenario with the trial balance of an independent branch.	Prepare the ledger accounts for the independent branch and the necessary entries in the head office accounts.	Accounting records relating to businesses operating with branches are appropriately prepared and maintained
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	Accounting records relating to businesses operating with branches are appropriately prepared and maintained

REMARKS

Lesson Plan fi03

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(e) Prepare and maintain accounting records related to royalties (in the books of the lessor and lessee when the contract provides minimum rent and when it does not provide minimum rent)

5. SPECIFIC ACTIVITY

Introduction to Royalties

6. TEACHING/LEARNING RESOURCE

Sample of Business licence Sample Branches billboards

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Begin by asking students if they are familiar with the term "royalties." Use examples like authors receiving royalties for book sales or musicians for song plays.	Share any prior knowledge or examples of royalties.	Accounting records relating to royalties are appropriately prepared and maintained.
Competence Development	30	Explain what royalties are and how they arise. Discuss the parties involved (lessor and lessee).	Take notes, ask questions, and participate in a class discussion.	Accounting records relating to royalties are appropriately prepared and maintained.
Design	20	Provide simple scenarios involving royalty agreements.	Identify the type of royalty in each scenario and the parties involved.	Accounting records relating to royalties are appropriately prepared and maintained.
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	Accounting records relating to royalties are appropriately prepared and maintained.

REMARKS

Lesson Plan fi04

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(e) Prepare and maintain accounting records related to royalties (in the books of the lessor and lessee when the contract provides minimum rent and when it does not provide minimum rent)

5. SPECIFIC ACTIVITY

Accounting for Royalties (No Minimum Rent)

6. TEACHING/LEARNING RESOURCE

Sample of Business licence Sample Branches billboards

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the concept of royalties.	Recap the definition of royalties and the parties involved.	Accounting records relating to royalties are appropriately prepared and maintained.
Competence Development	30	Explain how to calculate royalties payable when there is no minimum rent. Demonstrate how to prepare the relevant ledger accounts in the books of both the lessor and the lessee.	Work through example problems on calculating royalties and preparing ledger accounts.	Accounting records relating to royalties are appropriately prepared and maintained.
Design	20	Provide a scenario involving a royalty agreement with no minimum rent.	Prepare the ledger accounts in the books of both the lessor and the lessee.	Accounting records relating to royalties are appropriately prepared and maintained.
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	Accounting records relating to royalties are appropriately prepared and maintained.

REMARKS

Lesson Plan fi05

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(e) Prepare and maintain accounting records related to royalties (in the books of the lessor and lessee when the contract provides minimum rent and when it does not provide minimum rent)

5. SPECIFIC ACTIVITY

Accounting for Royalties (With Minimum Rent)

6. TEACHING/LEARNING RESOURCE

Sample of Business licence Sample Branches billboards

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Introduce the concept of minimum rent in a royalty agreement.	Discuss why a minimum rent clause might be included in a royalty agreement.	Accounting records relating to royalties are appropriately prepared and maintained.
Competence Development	30	Explain how to calculate royalties payable when there is a minimum rent, including the concept of short workings. Demonstrate how to prepare the relevant ledger accounts in the books of both the lessor and the lessee.	Work through example problems on calculating royalties, short workings, and preparing ledger accounts.	Accounting records relating to royalties are appropriately prepared and maintained.
Design	20	Provide a scenario involving a royalty agreement with minimum rent.	Prepare the ledger accounts in the books of both the lessor and the lessee, including the accounting for short workings.	Accounting records relating to royalties are appropriately prepared and maintained.
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	Accounting records relating to royalties are appropriately prepared and maintained.

REMARKS

Lesson Plan fi06

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(f) Prepare and maintain accounting records related to non-current assets (valuation, depreciation and disposal)

5. SPECIFIC ACTIVITY

Accounting for Royalties (Short Workings)

6. TEACHING/LEARNING RESOURCE

Sample of royalty agreement Sample of copyrights or trademarks

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Review the concept of short workings.	Explain how short workings arise in a royalty agreement.	Accounting records relating to non-current assets are appropriately prepared and maintained.
Competence Development	30	Explain how to account for the recovery of short workings in subsequent years. Demonstrate how to prepare the relevant ledger accounts in the books of both the lessor and the lessee.	Work through example problems on accounting for the recovery of short workings.	Accounting records relating to non-current assets are appropriately prepared and maintained.
Design	20	Provide a scenario involving a royalty agreement with minimum rent and short workings, including their recovery.	Prepare the ledger accounts in the books of both the lessor and the lessee, including the accounting for short workings and their recovery.	Accounting records relating to non-current assets are appropriately prepared and maintained.
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	Accounting records relating to non-current assets are appropriately prepared and maintained.

REMARKS

Lesson Plan fi07

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(f) Prepare and maintain accounting records related to non-current assets (valuation, depreciation and disposal)

5. SPECIFIC ACTIVITY

Valuation of Non-Current Assets

6. TEACHING/LEARNING RESOURCE

Sample of royalty agreement Sample of copyrights or trademarks

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Begin by asking students about the different types of non-current assets a business owns.	Provide examples of non-current assets.	Accounting records relating to non-current assets are appropriately prepared and maintained.
Competence Development	30	Explain the different valuation methods: Historical cost Net realizable value Fair value Explain the concept of depreciation.	Take notes, ask questions, and work through examples of applying the different valuation methods.	Accounting records relating to non-current assets are appropriately prepared and maintained.
Design	20	Present a scenario where a company has acquired several non-current assets.	Apply the different valuation methods to determine the value of the assets in the scenario.	Accounting records relating to non-current assets are appropriately prepared and maintained.
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	Accounting records relating to non-current assets are appropriately prepared and maintained.

REMARKS

Lesson Plan fi08

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(f) Prepare and maintain accounting records related to non-current assets (valuation, depreciation and disposal)

5. SPECIFIC ACTIVITY

Depreciation of Non-Current Assets

6. TEACHING/LEARNING RESOURCE

Sample of royalty agreement Sample of copyrights or trademarks

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Introduce the concept of depreciation.	Discuss why non-current assets depreciate.	Accounting records relating to non-current assets are appropriately prepared and maintained.
Competence Development	30	Explain the different methods of calculating depreciation: Straight-line method Reducing balance method Sum-of-the-years' digits method	Practice calculating depreciation using the different methods.	Accounting records relating to non-current assets are appropriately prepared and maintained.
Design	20	Provide a case study where a company uses different depreciation methods.	Analyze the case study and calculate depreciation using the appropriate methods.	Accounting records relating to non-current assets are appropriately prepared and maintained.
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	Accounting records relating to non-current assets are appropriately prepared and maintained.

REMARKS

Lesson Plan fi09

Name of School

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(g) Prepare and maintain accounting records related to hire purchases (in the books of hire vendors and hire purchasers)

5. SPECIFIC ACTIVITY

Disposal of Non-Current Assets

6. TEACHING/LEARNING RESOURCE

Samples of long-term Investments; Land, Property, Plant and Equipment (PP &E) Samples of Trademarks

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Discuss what happens when a business disposes of a non-current asset.	Discuss the potential outcomes of disposing of a non-current asset (gain or loss).	Accounting records relating to hire purchases are appropriately prepared and maintained
Competence Development	30	Explain how to calculate the gain or loss on disposal. Demonstrate how to record the disposal in the accounts.	Work through examples of recording the disposal of non-current assets.	Accounting records relating to hire purchases are appropriately prepared and maintained
Design	20	Provide a scenario where a company disposes of several non-current assets.	Prepare the journal entries to record the disposal of the non-current assets.	Accounting records relating to hire purchases are appropriately prepared and maintained
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	Accounting records relating to hire purchases are appropriately prepared and maintained

REMARKS

Lesson Plan fifi0

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(g) Prepare and maintain accounting records related to hire purchases (in the books of hire vendors and hire purchasers)

5. SPECIFIC ACTIVITY

Accounting for Hire Purchase (Hire Purchaser)

6. TEACHING/LEARNING RESOURCE

Samples of long-term Investments; Land, Property, Plant and Equipment (PP &E) Samples of Trademarks

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Introduce the concept of hire purchase.	Discuss the characteristics of a hire purchase agreement.	Accounting records relating to hire purchases are appropriately prepared and maintained
Competence Development	30	Explain the different methods of accounting for hire purchase in the books of the hire purchaser (e.g., asset method, interest suspense method).	Learn how to account for hire purchase transactions using the different methods.	Accounting records relating to hire purchases are appropriately prepared and maintained
Design	20	Provide a scenario where a company purchases an asset on hire purchase.	Prepare the ledger accounts in the books of the hire purchaser.	Accounting records relating to hire purchases are appropriately prepared and maintained
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	Accounting records relating to hire purchases are appropriately prepared and maintained

REMARKS

Lesson Plan fififi

Name of School

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Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(g) Prepare and maintain accounting records related to hire purchases (in the books of hire vendors and hire purchasers)

5. SPECIFIC ACTIVITY

Accounting for Hire Purchase (Hire Vendor)

6. TEACHING/LEARNING RESOURCE

Samples of long-term Investments; Land, Property, Plant and Equipment (PP &E) Samples of Trademarks

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Review the concept of hire purchase.	Discuss the accounting treatment from the perspective of the hire purchaser.	Accounting records relating to hire purchases are appropriately prepared and maintained
Competence Development	30	Explain how hire vendors account for hire purchase transactions.	Learn how to account for hire purchase transactions in the books of the hire vendor.	Accounting records relating to hire purchases are appropriately prepared and maintained
Design	20	Provide a scenario where a company sells an asset on hire purchase.	Prepare the ledger accounts in the books of the hire vendor.	Accounting records relating to hire purchases are appropriately prepared and maintained
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	Accounting records relating to hire purchases are appropriately prepared and maintained

REMARKS

Lesson Plan fifi2

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(h) Evaluate the impact of using different inventory valuation methods on reported profits/ losses and the financial position of a business

5. SPECIFIC ACTIVITY

Impact of Inventory Valuation Methods (Profit/Loss)

6. TEACHING/LEARNING RESOURCE

Sample of hire purchases agreement Sample of goods

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Review the different inventory valuation methods (FIFO, LIFO, Weighted Average).	Recap the different inventory valuation methods.	The impact of using different inventory valuation methods on reported profit/loss and financial position of a business are logically evaluated.
Competence Development	30	Explain how each inventory valuation method can affect the cost of goods sold and, consequently, the reported profit or loss. Discuss the impact of rising and falling prices.	Analyze how different valuation methods affect profit in different scenarios.	The impact of using different inventory valuation methods on reported profit/loss and financial position of a business are logically evaluated.
Design	20	Provide a case study with inventory data and varying price levels.	Calculate the profit or loss using different inventory valuation methods and analyze the results.	The impact of using different inventory valuation methods on reported profit/loss and financial position of a business are logically evaluated.
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	The impact of using different inventory valuation methods on reported profit/loss and financial position of a business are logically evaluated.

REMARKS

Lesson Plan fifi3

Name of School

.

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(h) Evaluate the impact of using different inventory valuation methods on reported profits/ losses and the financial position of a business

5. SPECIFIC ACTIVITY

Impact of Inventory Valuation Methods (Financial Position)

6. TEACHING/LEARNING RESOURCE

Sample of hire purchases agreement Sample of goods

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Discuss the importance of the balance sheet and how inventory is reported.	Discuss where inventory is reported in the financial statements.	The impact of using different inventory valuation methods on reported profit/loss and financial position of a business are logically evaluated.
Competence Development	30	Explain how different inventory valuation methods can affect the carrying amount of inventory on the balance sheet and, consequently, the financial position of the business.	Analyze how different valuation methods affect the balance sheet.	The impact of using different inventory valuation methods on reported profit/loss and financial position of a business are logically evaluated.
Design	20	Provide a case study with financial statement data and varying inventory valuation methods.	Analyze the case study and discuss how the different valuation methods affect the reported financial position of the business.	The impact of using different inventory valuation methods on reported profit/loss and financial position of a business are logically evaluated.
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	The impact of using different inventory valuation methods on reported profit/loss and financial position of a business are logically evaluated.

REMARKS

Lesson Plan fifi4

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.1. Prepare and maintain accounting records

4. MAIN ACTIVITY

(h) Evaluate the impact of using different inventory valuation methods on reported profits/ losses and the financial position of a business

5. SPECIFIC ACTIVITY

Comprehensive Review of Inventory Valuation

6. TEACHING/LEARNING RESOURCE

Sample of hire purchases agreement Sample of goods

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	The teacher will introduce a recap of all the previous lessons	The students will participate in the recap and ask any questions	The impact of using different inventory valuation methods on reported profit/loss and financial position of a business are logically evaluated.
Competence Development	30	The teacher will give the students different scenarios and real world examples on inventory valuation	The students are expected to actively participate in groups to solve the scenarios	The impact of using different inventory valuation methods on reported profit/loss and financial position of a business are logically evaluated.
Design	20	The teacher will give a comprehensive assignment on all the topics covered	The students are expected to individually complete the assignment	The impact of using different inventory valuation methods on reported profit/loss and financial position of a business are logically evaluated.
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	The impact of using different inventory valuation methods on reported profit/loss and financial position of a business are logically evaluated.

REMARKS

Lesson Plan fifi5

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.2. Adjust records in financial statements

4. MAIN ACTIVITY

a) Perform relevant computations to correct various accounting errors using a suspense account

5. SPECIFIC ACTIVITY

Introduction to Accounting Errors

6. TEACHING/LEARNING RESOURCE

Sample of company evaluation policy Sample of Income Statements Sample of Statement of financial position

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Begin by asking students if they have ever made mistakes in their calculations or records. Relate this to errors that can occur in accounting.	Share examples of mistakes they have made and discuss the importance of accuracy.	Computations to correct various accounting errors using a suspense account are correctly performed.
Competence Development	30	Explain what accounting errors are and why they need to be corrected. Discuss the different types of accounting errors: Errors of commission Errors of principle Errors of original entry Errors of transposition	Take notes, ask questions, and participate in a class discussion.	Computations to correct various accounting errors using a suspense account are correctly performed.
Design	20	Provide simple examples of accounting errors.	Identify the type of error in each example.	Computations to correct various accounting errors using a suspense account are correctly performed.
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	Computations to correct various accounting errors using a suspense account are correctly performed.

REMARKS

Lesson Plan fifi6

Name of School

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Time

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.2. Adjust records in financial statements

4. MAIN ACTIVITY

a) Perform relevant computations to correct various accounting errors using a suspense account

5. SPECIFIC ACTIVITY

Using a Suspense Account to Correct Errors

6. TEACHING/LEARNING RESOURCE

Sample of company evaluation policy Sample of Income Statements Sample of Statement of financial position

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Briefly review the different types of accounting errors.	Recap the types of accounting errors discussed in the previous lesson.	Computations to correct various accounting errors using a suspense account are correctly performed.
Competence Development	30	Explain the purpose of a suspense account as a temporary account used to hold unidentified amounts until the error is located and corrected. Demonstrate how to use a suspense account to correct different types of errors.	Work through example problems on correcting accounting errors using a suspense account.	Computations to correct various accounting errors using a suspense account are correctly performed.
Design	20	Provide a scenario where a company has discovered several accounting errors.	Use a suspense account to correct the errors in the scenario.	Computations to correct various accounting errors using a suspense account are correctly performed.
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	Computations to correct various accounting errors using a suspense account are correctly performed.

REMARKS

Lesson Plan fifi7

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.2. Adjust records in financial statements

4. MAIN ACTIVITY

a) Perform relevant computations to correct various accounting errors using a suspense account

5. SPECIFIC ACTIVITY

Impact of Errors on Profit/Loss

6. TEACHING/LEARNING RESOURCE

Sample of company evaluation policy Sample of Income Statements Sample of Statement of financial position

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Discuss how errors in accounting records can affect a company's financial statements.	Discuss the importance of accurate profit/loss reporting.	Computations to correct various accounting errors using a suspense account are correctly performed.
Competence Development	30	Explain how different types of errors (commission, principle, original entry, transposition) can affect the income statement and the calculation of profit or loss.	Analyze how specific errors would either overstate or understate profit/loss.	Computations to correct various accounting errors using a suspense account are correctly performed.
Design	20	Provide a case study with a list of accounting errors and their effects on the trial balance.	Prepare a corrected income statement to show the impact of the errors on the reported profit or loss.	Computations to correct various accounting errors using a suspense account are correctly performed.
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	Computations to correct various accounting errors using a suspense account are correctly performed.

REMARKS

Lesson Plan fifi8

Name of School

'

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.2. Adjust records in financial statements

4. MAIN ACTIVITY

(b) Analyse the impact of various accounting errors (commission, principle, original entry and transposition) on the reported profit/loss and the financial position of a business

5. SPECIFIC ACTIVITY

Impact of Errors on Financial Position

6. TEACHING/LEARNING RESOURCE

Sample of suspense account

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Discuss the importance of the balance sheet and how errors can affect it.	Discuss the key components of the balance sheet (assets, liabilities, equity).	The impact of various accounting errors in the reported profit/loss and the financial position of a business is logically analysed.
Competence Development	30	Explain how different types of errors can affect the balance sheet and the reported financial position of the business.	Analyze how specific errors would affect the assets, liabilities, or equity sections of the balance sheet.	The impact of various accounting errors in the reported profit/loss and the financial position of a business is logically analysed.
Design	20	Provide a case study with a list of accounting errors and their effects on the trial balance.	Prepare a corrected balance sheet to show the impact of the errors on the reported financial position.	The impact of various accounting errors in the reported profit/loss and the financial position of a business is logically analysed.
Realizations	20	Use portfolios, performance assessment, and questions and answers	Students present portfolio, answer questions orally and perform tasks	The impact of various accounting errors in the reported profit/loss and the financial position of a business is logically analysed.

REMARKS

Lesson Plan fifi9

Name of School

.

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.2. Adjust records in financial statements

4. MAIN ACTIVITY

(b) Analyse the impact of various accounting errors (commission, principle, original entry and transposition) on the reported profit/loss and the financial position of a business

5. SPECIFIC ACTIVITY

Comprehensive Review of Accounting Errors

6. TEACHING/LEARNING RESOURCE

Sample of suspense account

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	The teacher will introduce a recap of all the previous lessons	The students will participate in the recap and ask any questions	The impact of various accounting errors in the reported profit/loss and the financial position of a business is logically analysed.
Competence Development	30	The teacher will give the students different scenarios and real world examples on accounting errors	The students are expected to actively participate in groups to solve the scenarios	The impact of various accounting errors in the reported profit/loss and the financial position of a business is logically analysed.
Design	20	The teacher will give a comprehensive assignment on all the topics covered	The students are expected to individually complete the assignment	The impact of various accounting errors in the reported profit/loss and the financial position of a business is logically analysed.
Realizations	20	Prepare physical model, use interviews and short quizzes	Present prepared model, attempt quizzes and participate in interview	The impact of various accounting errors in the reported profit/loss and the financial position of a business is logically analysed.

REMARKS

Lesson Plan fi20

Name of School

.

Time

80min

fi. Class Information

Registered Girls	Registered Boys	Registered Total	Present Girls	Present Boys	Present Total
-	-	-	-	-	-

2. MAIN COMPETENCE

2.0 Preparing accounting reports

3. SPECIFIC COMPETENCE

2.2. Adjust records in financial statements

4. MAIN ACTIVITY

(b) Analyse the impact of various accounting errors (commission, principle, original entry and transposition) on the reported profit/loss and the financial position of a business

5. SPECIFIC ACTIVITY

Impact of Errors on Financial Position

6. TEACHING/LEARNING RESOURCE

Sample of suspense account

7. REFERENCES

TIE(2024) Accountancy for Advanced Level, Form Five. Dar es salaam

TEACHING STRUCTURE

Stage	Time	Teachers Activities	Learning Activities	Assessment Criteria
Introduction	10	Analyze the impact of accounting errors on the financial position of a business.Discuss the importance of the balance sheet and how errors can affect it.	Discuss the key components of the balance sheet (assets, liabilities, equity).	The impact of various accounting errors in the reported profit/loss and the financial position of a business is logically analysed.
Competence Development	30	Explain how different types of errors can affect the balance sheet and the reported financial position of the business.	Analyze how specific errors would affect the assets, liabilities, or equity sections of the balance sheet.	The impact of various accounting errors in the reported profit/loss and the financial position of a business is logically analysed.
Design	20	Provide a case study with a list of accounting errors and their effects on the trial balance.	Prepare a corrected balance sheet to show the impact of the errors on the reported financial position.	The impact of various accounting errors in the reported profit/loss and the financial position of a business is logically analysed.
Realizations	20	Employ use of flashcards, questions and answers and written assignments	Respond to flash cards answer oral questions and written assignments	The impact of various accounting errors in the reported profit/loss and the financial position of a business is logically analysed.

REMARKS