SCHEME OF WORK

Name of teacher: Mr. Mosses

Year: **2014**

Class/Stream: **FORM ONE**

Name of School: **FEZA BOYS'**

TERM: **1 to 2**

Subject: **BOOK KEEPING**

Competence	General Objective	Month	Week	Main Topic	Sub-topic	Periods	Teaching Activities	Learning Activities	T/L Material	References	Assessment	Remarks

SCHEME OF WORK

Name of teacher: Mr. Mosses | Name of School: **FEZA BOYS’**

Year: **2014** | TERM: **1 to 2**

Class/Stream: **FORM ONE** | Subject: **BOOK KEEPING**

Students should be able to use terminology of account with clarity or the purpose of effective communication	The students should be able to define and explain the subject matter of book	FEBRUARY JANUARY	2 3 4	BOOK KEEPING SUBJECT MATTER	Introduction to book keeping and key concept	6	• Explain to students about the subject matter. • Guide students to define the role of book keeping. • Explain to students the concept of business entry, going concern.	• Listening. • Discussing about the concept given by teacher to come up with correct answer. • Asking question if any.	• Manila card showing the different transaction and terminologies concern with book keeping.	• Book keeping book one first page.	• Students should be able to use all terminologies in the daily life. Eg. Business entity • Going concern.	
		FEBRUARY	1st 2nd 3rd 4th	PRINCIPLE OF DOUBLE ENTRY SYSTEM	• Business transaction • Determination of accounting balance	6	• Guide students to explain the meaning of business transactions. • Explain to students how to balance off account. • Discuss with students the main points.	• Listening. • Discuss in groups of two to four students to come up with ledger, and how to show debit and credit side of the book.	“	“	“	
				All sub topic		2	Administer test	• Doing test.		“		

SCHEME OF WORK

Name of teacher: Mr. Mosses | Name of School: **FEZA BOYS'**
Year: **2014** | TERM: **1 to 2**
Class/Stream: **FORM ONE** | Subject: **BOOK KEEPING**

in control of business.	keeping and what bookkeeping is about.											

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Name of teacher: Mr. Mosses — Name of School: **FEZA BOYS'**

Year: **2014** — TERM: **1 to 2**

Class/Stream: **FORM ONE** — Subject: **BOOK KEEPING**

Students should be able to communicate effec	Use the terminologies of business with clarity for the purpose of effective communication and co	APRIL MARCH	1st	CLASSIFICATION OF ACCOUNT	• Classes of Account	4	• Discuss with pupils to arrive to the classes of Account. • Real, personal and impersonal. • Debtors, creditors and nature of the business.	• Listening carefully. • Taking notes where necessary. • Asking questions to clarify the concept.	• Prepared manila card showing classification of account.	• Book one Book Keeping pg. 68		
			2nd									
			3rd	M I D	T E R M		T E S T	A N D	M I D T E R M	B R E A K		
		FEBRUARY	4th									
			1st	TRIAL BALANCE	• Meaning and nature of TRIAL BALANCE	4	• Lead students to define trial balance. • How to record ledgers balances in trial balance. • Discuss with students advantages and disadvantages.	• Lead the students to define the TRIAL BALANCE. • How to record ledger balance in the TRIAL BALANCE. • Discuss with students advantages and disadvantage of Trial Balance. • Factors which do not affect Trial Balance. • Guide students to record transactions.	Trial Balance chart in manila card.	Book keeping Book one.		
			2nd									

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

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TERM: **1 to 2**

Subject: **BOOK KEEPING**

Students should be able to record various transactions concern business.	Students should be able to distinguish various book keeping system concerning financia	MAYAPRIL	3rd	STOCK	Opening stock & closing stock	2	- Guide students to give explanation about stocks. - How does closing stock obtained. - How to record stock. - Effect of stock to gross profit.	- Listening carefully. - Discuss how stock is obtained. - How to find average stock.		Book keeping book one	Asking overate question.	
			4th	AN SUB TOPIC			- Administer monthly test	Monthly Test				
		FEBRUARY	1st	CREDIT TRANSACTION	• Credit sales		- Lead the students to record credit sales. - Explain the meaning of full paid, part paid.					
			2nd		• Credit purchase		- Explain meaning of credit purchases.					
			3rd								Asking questions about Debtors & Creditors in business.	
			4th	AN SUB TOPIC			- To administer test.	To attempt test given				

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	l matters and records.											

Competence	**General Objective**	**Month**	**Week**	**Main Topic**	**Sub-topic**	**Periods**	**Teaching Activities**	**Learning Activities**	**T/L Material**	**References**	**Assessment**	**Remarks**

SCHEME OF WORK

Name of teacher: Mr. Mosses | Name of School: **FEZA BOYS'**

Year: **2014** | TERM: **1 to 2**

Class/Stream: **FORM ONE** | Subject: **BOOK KEEPING**

Students should be able to communicate effectively and control the business.	Students should be able to use terminologies of accounts with clarify for the purpose of effective com	JULY	1st	T E R	M I		N A L	E X A M	I N	A T	I O N	
			2nd									
			3rd									
		JUNE	4th									
			1st	H	O		L	I	D	A	Y	
		FEBRUARY	2nd									
			3rd	CORRECTION FOR TERMINAL EXAMINATION	All topic or sub topic appear in test	2	- Lead students to correct their mistakes.	- To correct where they have done a mistake .				
			4th	ELEMENTARY TRADING AND PROFIT AND LOSS ACCOUNT	Trading account	2	- Lead students to show: • Trading account. • Stock at open or close. • Gross profit or loss. • Define gross profit or loss. • Define final A/C.	• Recording transactions in the trading account. • Differentiate opening stock and closing stock. • Gross profit & gross loss. • Final account.		Principle of accounts volume one	• Given class work and check out in the class.	

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	munication in control of business.											

Competence	General Objective	Month	Week	Main Topic	Sub-topic	Periods	Teaching Activities	Learning Activities	T/L Material	References	Assessment	Remarks

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Year: **2014** | TERM: **1 to 2**

Class/Stream: **FORM ONE** | Subject: **BOOK KEEPING**

Students should be able to record various Students should be able to communicate Various transactions concern business. effectively	Students should be able to distinguish Students should be able to use terminolo- various book keeping systems concern gies of A/C with clarity for the purposed of financial matters and records control of business. effective communic ation in and	S E P T E M B E R A U G U S T F E B R U A R Y	1st 2nd 3rd 4th 1st 2nd 3rd	ELEMENTARY TRADING AND PROFIT AND LOSS ACCOUNT BOOKS OF PRIME ENTRY	- Profit and Loss account. - Balance sheet Two column cash book	4 4 4	- Lead students to define • profit and loss • net profit • net loss • How net profit or loss can be determined. - Define balance sheet • Lead students to differentiate account and statement. - How to record assets and liabilities kin the business balance sheet - Lead students to define two column cash book. • Record the transactions in the two column cash book. • Guide students to mention the function of book of prime entry.	- To brain stoking and came up with meaning of - Net profit - Determinations of net profit or net loss. • To define balance sheet. • Record assets and liabilities in the balance sheet. • To define two column cash book. • Record transaction in the two column cash book or posting transaction • To mention the functions of books of prime entry		Frank wood volume one Book keeping book one	Gives class work and check if they have attempt correctly.	
				E X	A		M I N	A T I O	N W			
			4th	M I	D		T E R	M B R E	A K	E E	K	

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and control the business.												

Competence	**General Objective**	**Month**	**Week**	**Main Topic**	**Sub-topic**	**Periods**	**Teaching Activities**	**Learning Activities**	**T/L Material**	**References**	**Assessment**	**Remarks**

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Class/Stream: **FORM ONE** | Subject: **BOOK KEEPING**

Students should be able to record various transactions concern business.	Students should be able to distinguish various book keeping system concerning financia	NOVEMBER OCTOBER	1st 2nd 3rd 4th	BOOKS OF PRIME ENTRY	• Three column cash book	6	• Define three column cash book guided by teacher. • Lead students to record transactions in the three column cash book	• To define three column cash book. • To record transaction given in the three column cash book.	• Manila card showing school cash book.	Book keeping one and two.	• Asking questions concern with cash book shown.	
				All sub topic		2	Administer test	- Do the test				
		FEBRUARY	1st 2nd 3rd 4th	BOOKS OF PRIME ENTRY	• Sales day book • Purchases day book	6	• Guide students to sales day book. • Recording transactions in the sales journal. • Lead students to define purchase journal. - Recording transactions in the purchases journal.	• To define sales day book. • Recording transactions in the sales journal. • Lead students to define purchases day book. • Recording transactions in the purchases journal.		Book keeping book one		
				E X	A M		I N A	T I O N	W E	E K		

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