PRIME MINISTER’S OFFICE,

REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT

# LESSON PLAN - 2026

TEACHER`S NAME: ________________________________

SCHOOL’S NAME: ________________________________

SUBJECT: BOOKKEEPING

CLASS: FORM FOUR

TERM: 1st & 2nd

YEAR: 2026

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
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| | | | | REGISTERED | | | PRESENT | | | ABSENTEES | | |
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**Competence:** *Student should have ability to apply costing principles and behaviour in a manufacturing environment.*

**Main topic: ACCOUNTS FOR MANUFACTURING FIRMS**

**Subtopic: MANUFACTURING COSTS**

**General Objectives:** *By the end of this topic, students should be able to compute and record elements of cost- material, labour and production overheads.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to explain the meaning of manufacturing cost.*

**Teaching and Learning materials/aids:** *Internet, Internet Accounting Textbooks, Newsletters of manufacturing firms.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| **Introduction** | **10 mins** | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| **New knowledg** | **20 mins** | Guiding learners on/to explain the meaning of manufacturing cost. | Following up on how to explain the meaning of manufacturing cost. | On board presentation, Demonstration, Discussion |
| **Reinforcement** | **20 mins** | Leading learners to use library and internet search, to brainstorm the meaning of manufacturing cost. | In groups, Learners to use library and internet search, to brainstorm the meaning of manufacturing cost. | Small group / pair share discussion, Clarification, Elaboration, |
| **Reflection** | **20 mins** | Guiding learners to use gallery walk, to present the answers for class discussion; and select the best meaning of manufacturing cost. | Learners to use gallery walk, to present the answers for class discussion; and select the best meaning of manufacturing cost. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |
| **Consol** | **10 min** | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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| idation | s | | | |

**Student's evaluation:** Learners *were able to explain the meaning of manufacturing cost.*

**Teacher's evaluation:**__learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
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**Competence:** *Student should have ability to apply costing principles and behaviour in a manufacturing environment.*

**Main topic: ACCOUNTS FOR MANUFACTURING FIRMS**

**Subtopic: MANUFACTURING COSTS**

**General Objectives:** *By the end of this topic, students should be able to compute and record elements of cost- material, labour and production overheads.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to describe types of manufacturing cost.*

**Teaching and Learning materials/aids:** *Chart showing classification of costs, Written texts on manufacturing costs.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping;*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledg | 20 mins | Guiding learners on/to describe types of manufacturing cost. | Following up on how to describe types of manufacturing cost. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to discuss and explain basic types of manufacturing cost: direct costs, indirect costs and prime costs. | In groups, Learners to discuss and explain basic types of manufacturing cost: direct costs, indirect costs and prime costs. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | 20 mins | Guiding learners to use buzz groups, to distinguish between direct and indirect costs and product and period cost; and to summarize and make conclusion. | Learners to use buzz groups, to distinguish between direct and indirect costs and product and period cost; and to summarize and make conclusion. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |
| Consoli | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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**Student's evaluation:** Learners *were able to describe types of manufacturing cost.*

*Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*

**Teacher's evaluation:**__learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

____________________ SUBJECT TEACHER

________________________ ACADEMIC / HEAD OF SCHOOL

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
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**Competence:** *Student should have ability to apply costing principles and behaviour in a manufacturing environment.*

**Main topic: ACCOUNTS FOR MANUFACTURING FIRMS**

**Subtopic: MANUFACTURING COSTS**

**General Objectives:** *By the end of this topic, students should be able to compute and record elements of cost- material, labour and production overheads.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to Compute costs.*

**Teaching and Learning materials/aids:** *Flipchart with procedures to be used in computing cost.*

## References:

1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*

# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledg | 20 mins | Guiding learners on/to Compute costs. | Following up on how to Compute costs. | On board presentation, Demonstration, Discussion |
| Reinforcement | | Leading learners to use illustrations, to compute cost of raw materials, prime cost, factory overhead costs, attempt in progess, cost of stock of finished goods and production cost. | In groups, Learners to use illustrations, to compute cost of raw materials, prime cost, factory overhead costs, attempt in progess, cost of stock of finished goods and production cost. | Small group / pair share discussion, Clarification, Elaboration, |
| | | Guiding learners to attempt on assignments to identify and compute cost of raw materials prime cost, factory overhead attempt in progress and production cost; and make correction and make conclusion. | Learners to attempt on assignments to identify and compute cost of raw materials prime cost, factory overhead attempt in progress and production cost; and make correction and make conclusion. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |
| Consolida | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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**Student's evaluation:** Learners *were able to Compute costs.*

**Teacher's evaluation:__**learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

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SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
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| | | | | REGISTERED | | | PRESENT | | | ABSENTEES | | |
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**Competence:** *Student should have ability to apply costing principles and behaviour in a manufacturing environment.*

**Main topic: ACCOUNTS FOR MANUFACTURING FIRMS**

**Subtopic: STATEMENT OF MANUFACTURING COSTS**

**General Objectives:** *By the end of this topic, students should be able to compute and record elements of cost- material, labour and production overheads.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to describe a statement of manufacturing cost.*

**Teaching and Learning materials/aids:** *Internet sources, layout of a statement of manufacturing cost.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledg | 20 mins | Guiding learners on/to describe a statement of manufacturing cost. | Following up on how to describe a statement of manufacturing cost. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to use library and internet search to define a statement of manufacturing cost. | In groups, Learners to use library and internet search to define a statement of manufacturing cost. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | 20 mins | Guiding learners to present the definitions for plenary discussion. | Learners to present the definitions for plenary discussion. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |
| Consoli | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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**Student's evaluation:** Learners *were able to describe a statement of manufacturing cost.*

**Teacher's evaluation:**__learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | REGISTERED | | | PRESENT | | | ABSENTEES | | |
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**Competence:** *Student should have ability to apply costing principles and behaviour in a manufacturing environment.*

**Main topic: ACCOUNTS FOR MANUFACTURING FIRMS**

**Subtopic: STATEMENT OF MANUFACTURING COSTS**

**General Objectives:** *By the end of this topic, students should be able to compute and record elements of cost- material, labour and production overheads.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to describe a statement of manufacturing cost.*

**Teaching and Learning materials/aids:** *Internet sources, layout of a statement of manufacturing cost.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledg | 20 mins | Guiding learners on/to describe a statement of manufacturing cost. | Following up on how to describe a statement of manufacturing cost. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to use think-pair share, to guide to discuss the purpose of a statement of manufacturing cost. | In groups, Learners to use think-pair share, to guide to discuss the purpose of a statement of manufacturing cost. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | 20 mins | Guiding learners to culminate the discussion on the definition and purpose of a statement of manufacturing cost. | Learners to culminate the discussion on the definition and purpose of a statement of manufacturing cost. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |
| Consoli | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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**Student's evaluation:** Learners *were able to describe a statement of manufacturing cost.*

**Teacher's evaluation:**__learners understood the lesson / concepts, through the given assignment / exercise; but____*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
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| | | | | REGISTERED | | | PRESENT | | | ABSENTEES | | |
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**Competence:** *Student should have ability to apply costing principles and behaviour in a manufacturing environment.*

**Main topic: ACCOUNTS FOR MANUFACTURING FIRMS**

**Subtopic: STATEMENT OF MANUFACTURING COSTS**

**General Objectives:** *By the end of this topic, students should be able to compute and record elements of cost- material, labour and production overheads.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to construct a statement of manufacturing cost.*

**Teaching and Learning materials/aids:** *layout of a statement of manufacturing cost, sample of prepared statement of manufacturing cost.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping;*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledg | 20 mins | Guiding learners on/to construct a statement of manufacturing cost. | Following up on how to construct a statement of manufacturing cost. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to use prepared questions, to guide to prepare a statement manufacturing cost. | In groups, Learners to use prepared questions, to guide to prepare a statement manufacturing cost. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | 20 mins | Guiding learners to attempt on group assignments and present in class; and to do corrections and make conclusion. | Learners to attempt on group assignments and present in class; and to do corrections and make conclusion. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |
| Consoli | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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**Student's evaluation:** Learners *were able to construct a statement of manufacturing cost.*

*Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*

**Teacher's evaluation:__**learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
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| | | | | REGISTERED | | | PRESENT | | | ABSENTEES | | |
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**Competence:** *Student should have ability to apply costing principles and behaviour in a manufacturing environment.*

**Main topic: ACCOUNTS FOR MANUFACTURING FIRMS**

**Subtopic: STATEMENT OF MANUFACTURING COSTS**

**General Objectives:** *By the end of this topic, students should be able to compute and record elements of cost- material, labour and production overheads.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to prepare financial statements of manufacturing firms.*

**Teaching and Learning materials/aids:** *layout of financial statements , financial newspapers with financial statements of manufacturing firm.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledg | 20 mins | Guiding learners on/to prepare financial statements of manufacturing firms. | Following up on how to prepare financial statements of manufacturing firms. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to use think-pair share, to identify the items of manufacturing firm to be shown in financial statements. | In groups, Learners to use think-pair share, to identify the items of manufacturing firm to be shown in financial statements. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | | Guiding learners to prepare income statement and statement of financial position for manufacturing firm; and to present the attempted tasks in class for clarification and correction. | Learners to prepare income statement and statement of financial position for manufacturing firm; and to present the attempted tasks in class for clarification and correction. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |

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| **Consolidatio** | **10 mins** | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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**Student's evaluation:** Learners *were able to prepare financial statements of manufacturing firms.*

**Teacher's evaluation:**__learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

_______________ SUBJECT TEACHER

_______________ ACADEMIC / HEAD OF SCHOOL

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
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**Competence:** *Student should have ability to apply costing principles and behaviour in a manufacturing environment.*

**Main topic: ACCOUNTS FOR MANUFACTURING FIRMS**

**Subtopic: STATEMENT OF MANUFACTURING COSTS**

**General Objectives:** *By the end of this topic, students should be able to compute and record elements of cost- material, labour and production overheads.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to ascertain manufacturing profit or loss.*

**Teaching and Learning materials/aids:** *written texts on how to ascertain manufacturing profit or loss, accounting books.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledg | 20 mins | Guiding learners on/to ascertain manufacturing profit or loss. | Following up on how to ascertain manufacturing profit or loss. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to use guiding questions, to guide to ascertain the manufacturing profit or loss. | In groups, Learners to use guiding questions, to guide to ascertain the manufacturing profit or loss. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | 20 mins | Guiding learners to use individual tasks, to determine manufacturing profit or loss; and discuss the raised responses and give comments. | Learners to use individual tasks, to determine manufacturing profit or loss; and discuss the raised responses and give comments. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |
| Consoli | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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**Student's evaluation:** Learners *were able to ascertain manufacturing profit or loss.*

**Teacher's evaluation:**__learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
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| | | | | REGISTERED | | | PRESENT | | | ABSENTEES | | |
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**Competence:** *Student should have ability to apply costing principles and behaviour in a manufacturing environment.*

**Main topic: CONSIGNMENTS**

**Subtopic: CONCEPTS AND TERMS USED IN CONSIGNMENTS**

**General Objectives:** *By the end of this topic, students should be able to compute and record elements of cost- material, labour and production overheads.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to define consignment.*

**Teaching and Learning materials/aids:** *Internet, Accounting Books, Brochures of a company dealing with consignments.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledg | 20 mins | Guiding learners on/to define consignment. | Following up on how to define consignment. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to use library and internet search, to define consignment. | In groups, Learners to use library and internet search, to define consignment. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | 20 mins | Guiding learners to present the definitions for class discussion; and to use responses to elaborate and make conclusion. | Learners to present the definitions for class discussion; and to use responses to elaborate and make conclusion. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |
| Consoli | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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**Student's evaluation:** Learners *were able to define consignment.*

**Teacher's evaluation:**__learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
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| | | | | REGISTERED | | | PRESENT | | | ABSENTEES | | |
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| | IV | | | | | | | | | | | |

**Competence:** *Student should have ability to apply costing principles and behaviour in a manufacturing environment.*

**Main topic: CONSIGNMENTS**

**Subtopic: CONCEPTS AND TERMS USED IN CONSIGNMENTS**

**General Objectives:** *By the end of this topic, students should be able to compute and record elements of cost- material, labour and production overheads.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to explain the nature of consignments.*

**Teaching and Learning materials/aids:** *Company brochures describing its consignments dealings.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledge | 20 mins | Guiding learners on/to explain the nature of consignments. | Following up on how to explain the nature of consignments. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to read a case study of consignment dealing. | In groups, Learners to read a case study of consignment dealing. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | 20 mins | Guiding learners to use question and answer, to explain on the nature of consignments; and to summarize and make conclusion. | Learners to use question and answer, to explain on the nature of consignments; and to summarize and make conclusion. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |
| Consoli | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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| d<br>a<br>t<br>i<br>o<br>n | | | | |

**Student's evaluation:** Learners *were able to explain the nature of consignments.*

**Teacher's evaluation:__**learners understood the lesson / concepts, through the given assignment / exercise; but**___** *learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | REGISTERED | | | PRESENT | | | ABSENTEES | | |
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| | IV | | | | | | | | | | | |

**Competence:** *Student should have ability to apply costing principles and behaviour in a manufacturing environment.*

**Main topic: CONSIGNMENTS**

**Subtopic: CONCEPTS AND TERMS USED IN CONSIGNMENTS**

**General Objectives:** *By the end of this topic, students should be able to compute and record elements of cost- material, labour and production overheads.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to examine the documents used in consignment.*

**Teaching and Learning materials/aids:** *Sample of : proforma Invoice, freight note, consignment notes.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping;*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledg | 20 mins | Guiding learners on/to examine the documents used in consignment. | Following up on how to examine the documents used in consignment. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to use library search and internet search, to identify the documents used in consignments. | In groups, Learners to use library search and internet search, to identify the documents used in consignments. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | 20 mins | Guiding learners to distinguish the documents used in consignments; and to summarize and make conclusion. | Learners to distinguish the documents used in consignments; and to summarize and make conclusion. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |
| Consoli | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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| dation | | | | |

**Student's evaluation:** Learners *were able to examine the documents used in consignment.*

*Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*

**Teacher's evaluation:**__learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | REGISTERED | | | PRESENT | | | ABSENTEES | | |
| | IV | | | M | F | T | M | F | T | M | F | T |
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**Competence:** *Student should have ability to apply costing principles and behaviour in a manufacturing environment.*

**Main topic: CONSIGNMENTS**

**Subtopic: ACCOUNTING FOR CONSIGNMENTS**

**General Objectives:** *By the end of this topic, students should be able to compute and record elements of cost- material, labour and production overheads.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to prepare the accounts in the books of consignor.*

**Teaching and Learning materials/aids:** *Layout of the Consignment Accounts, Video Clip describing Consignment accounts.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledg | 20 mins | Guiding learners on/to prepare the accounts in the books of consignor. | Following up on how to prepare the accounts in the books of consignor. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to demonstrate to the on preparation of the Consignments accounts in the books of Consignor. | In groups, Learners to demonstrate to the on preparation of the Consignments accounts in the books of Consignor. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | | Guiding learners to use of guiding questions, to prepare the Consignments accounts in the books of Consignor; and attempt assignments on preparation of accounts in Consignor's books. | Learners to use of guiding questions, to prepare the Consignments accounts in the books of Consignor; and attempt assignments on preparation of accounts in Consignor's books. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |

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| **Consolidatio** | **10mins** | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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| **n** | | | | |

**Student's evaluation:** Learners *were able to prepare the accounts in the books of consignor.*

**Teacher's evaluation:**__learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL

012

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
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| | | | | REGISTERED | | | PRESENT | | | ABSENTEES | | |
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**Competence:** *Student should have ability to apply costing principles and behaviour in a manufacturing environment.*

**Main topic: CONSIGNMENTS**

**Subtopic: ACCOUNTING FOR CONSIGNMENTS**

**General Objectives:** *By the end of this topic, students should be able to compute and record elements of cost- material, labour and production overheads.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to prepare the accounts in the books of consignee.*

**Teaching and Learning materials/aids:** *Layout of the consignment accounts, Video clip demonstrating Consignment accounts.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping;*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledg | 20 mins | Guiding learners on/to prepare the accounts in the books of consignee. | Following up on how to prepare the accounts in the books of consignee. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to demonstrate to the on preparation of the Consignments accounts in the books of Consignee. | In groups, Learners to demonstrate to the on preparation of the Consignments accounts in the books of Consignee. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | 20 mins | Guiding learners to prepare Consignment accounts in the books of consignee; and to present the group for clarification and corrections. | Learners to prepare Consignment accounts in the books of consignee; and to present the group for clarification and corrections. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |
| Consoli | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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| dation | | | | |

**Student's evaluation:** Learners *were able to prepare the accounts in the books of consignee.*

*Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*

**Teacher's evaluation:**__learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

____________________ SUBJECT TEACHER

____________________ ACADEMIC / HEAD OF SCHOOL

## LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | REGISTERED | | | PRESENT | | | ABSENTEES | | |
| | IV | | | M | F | T | M | F | T | M | F | T |
| | | | | | | | | | | | | |

**Competence:** *Student should have ability to apply costing principles and behaviour in a manufacturing environment.*

**Main topic: CONSIGNMENTS**

**Subtopic: ACCOUNTING FOR CONSIGNMENTS**

**General Objectives:** *By the end of this topic, students should be able to compute and record elements of cost- material, labour and production overheads.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to determine the amount to be transferred to Income Statement from Consignor's and Consignee's accounts.*

**Teaching and Learning materials/aids:** *Sample of Consignments accounts.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*
2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*


## LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| ewknowledge | | Guiding learners on/to determine the amount to be transferred to Income Statement from Consignor's and Consignee's accounts. | Following up on how to determine the amount to be transferred to Income Statement from Consignor's and Consignee's accounts. | On board presentation, Demonstration, Discussion |
| R | | Leading learners to use questions and answers, to determine the transfer of Consignor's and Consignee's accounts to Profit or Loss account. | In groups, Learners to use questions and answers, to determine the transfer of Consignor's and Consignee's accounts to Profit or Loss account. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | 20 mins | Guiding learners to practice by doing more questions; and discuss the raised responses make correction. | Learners to practice by doing more questions; and discuss the raised responses make correction. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |
| Consol | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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| i d a t i o n | | | | |

**Student's evaluation:** Learners *were able to determine the amount to be transferred to Income Statement from Consignor's and Consignee's accounts.*

**Teacher's evaluation:**__learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL

014

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | REGISTERED | | | PRESENT | | | ABSENTEES | | |
| | IV | | | M | F | T | M | F | T | M | F | T |
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**Competence:** *Student should have ability to demonstrate mutual agreement and commitment in business situations.*

**Main topic: ACCOUNTING FOR JOINT BUSINESSES**

**Subtopic: CONCEPT OF JOINT BUSINESS**

**General Objectives:** *By the end of this topic, students should be able to describe and prepare joint venture and partnerships accounts.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to explain the meaning of a joint venture and partnership.*

**Teaching and Learning materials/aids:** *Written texts on joint businesses, Pictures of joint Businesses, Internet, Accounting books.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledg | 20 mins | Guiding learners on/to explain the meaning of a joint venture and partnership. | Following up on how to explain the meaning of a joint venture and partnership. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to use library and internet search, to brainstorm the meaning of a joint venture and partnership. | In groups, Learners to use library and internet search, to brainstorm the meaning of a joint venture and partnership. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | | Guiding learners to present the views for plenary discussion; and to summarize the discussion and make conclusion on the meaning of joint venture and partnership. | Learners to present the views for plenary discussion; and to summarize the discussion and make conclusion on the meaning of joint venture and partnership. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |
| Consoli | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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| d a t i o n | | | | |

**Student's evaluation:** Learners *were able to explain the meaning of a joint venture and partnership.*

**Teacher's evaluation:**__learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL

015

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | REGISTERED | | | PRESENT | | | ABSENTEES | | |
| | IV | | | M | F | T | M | F | T | M | F | T |
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**Competence:** *Student should have ability to demonstrate mutual agreement and commitment in business situations.*

**Main topic: ACCOUNTING FOR JOINT BUSINESSES**

**Subtopic: CONCEPT OF JOINT BUSINESS**

**General Objectives:** *By the end of this topic, students should be able to describe and prepare joint venture and partnerships accounts.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to describe the formation of a joint venture and a partnership.*

**Teaching and Learning materials/aids:** *Layout of a joint venture, Sample of a Partnership Deed.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledg | 20 mins | Guiding learners on/to describe the formation of a joint venture and a partnership. | Following up on how to describe the formation of a joint venture and a partnership. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to use think-pair share, to describe the features for formation of a joint venture and partnership. | In groups, Learners to use think-pair share, to describe the features for formation of a joint venture and partnership. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | | Guiding learners to describe the necessary documents for formation of a joint venture and partnership; and to attempt on a project to study the formation of joint businesses surrounding them. | Learners to describe the necessary documents for formation of a joint venture and partnership; and to attempt on a project to study the formation of joint businesses surrounding them. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |

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| Consolidatio | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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**Student's evaluation:** Learners *were able to describe the formation of a joint venture and a partnership.*

**Teacher's evaluation:**___learners understood the lesson / concepts, through the given assignment / exercise; but____*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

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SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL

016

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | REGISTERED | | | PRESENT | | | ABSENTEES | | |
| | IV | | | M | F | T | M | F | T | M | F | T |
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**Competence:** *Student should have ability to demonstrate mutual agreement and commitment in business situations.*

**Main topic: ACCOUNTING FOR JOINT BUSINESSES**

**Subtopic: CONCEPT OF JOINT BUSINESS**

**General Objectives:** *By the end of this topic, students should be able to describe and prepare joint venture and partnerships accounts.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to explain the importance of a joint venture and partnership businesses.*

**Teaching and Learning materials/aids:** *Business journals, Sample of partnership deeds.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledge | 20 mins | Guiding learners on/to explain the importance of a joint venture and partnership businesses. | Following up on how to explain the importance of a joint venture and partnership businesses. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to scan the environment to identify the available joint ventures and partnership firms. | In groups, Learners to scan the environment to identify the available joint ventures and partnership firms. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | 20 mins | Guiding learners to use think pair share to explain the importance joint venture and partnership firms; and to summarize and make conclusion. | Learners to use think pair share to explain the importance joint venture and partnership firms; and to summarize and make conclusion. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |
| Consoli | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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| dation | | | | |

**Student's evaluation:** Learners *were able to explain the importance of a joint venture and partnership businesses.*

**Teacher's evaluation:**__learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | REGISTERED | | | PRESENT | | | ABSENTEES | | |
| | IV | | | M | F | T | M | F | T | M | F | T |
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**Competence:** *Student should have ability to demonstrate mutual agreement and commitment in business situations.*

**Main topic: ACCOUNTING FOR JOINT BUSINESSES**

**Subtopic: ACCOUNTING FOR JOINT VENTURE**

**General Objectives:** *By the end of this topic, students should be able to describe and prepare joint venture and partnerships accounts.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to prepare joint venture accounts.*

**Teaching and Learning materials/aids:** *Sample of joint venture accounts, Accounting books.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledge | 20 mins | Guiding learners on/to prepare joint venture accounts. | Following up on how to prepare joint venture accounts. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to use chart of an account, to guide to prepare joint venture accounts. | In groups, Learners to use chart of an account, to guide to prepare joint venture accounts. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | | Guiding learners to attempt on group assignment on preparation of joint venture accounts and present in class; and to cross check raised responses and guide them to make corrections. | Learners to attempt on group assignment on preparation of joint venture accounts and present in class; and to cross check raised responses and guide them to make corrections. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |
| Consoli | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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**Student's evaluation:** Learners *were able to prepare joint venture accounts.*

**Teacher's evaluation:**__learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL

018

# LESSON DEVELOPMENT

## LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | REGISTERED | | | PRESENT | | | ABSENTEES | | |
| | IV | | | M | F | T | M | F | T | M | F | T |
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**Competence:** *Student should have ability to demonstrate mutual agreement and commitment in business situations.*

**Main topic: ACCOUNTING FOR JOINT BUSINESSES**

**Subtopic: ACCOUNTING FOR JOINT VENTURE**

**General Objectives:** *By the end of this topic, students should be able to describe and prepare joint venture and partnerships accounts.*

**Specific Objectives:**

*At the end of 80 minutes, each student should be able to determine profit or loss through memorandum joint venture account.*

**Teaching and Learning materials/aids:** *Sample of memorandum joint venture account.*

**References:**


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping;*

   *Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*


**Student's evaluation:** Learners *were able to determine profit or loss through memorandum joint venture account.*

**Teacher's evaluation:**____learners understood the lesson / concepts, through the given assignment / exercise; but____*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

SUBJECT TEACHER ______________ ACADEMIC / HEAD OF SCHOOL ______________

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | REGISTERED | | | PRESENT | | | ABSENTEES | | |
| | IV | | | M | F | T | M | F | T | M | F | T |
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**Competence:** *Student should have ability to demonstrate mutual agreement and commitment in business situations.*

**Main topic: ACCOUNTING FOR JOINT BUSINESSES**

**Subtopic: ACCOUNTING FOR JOINT VENTURE**

**General Objectives:** *By the end of this topic, students should be able to describe and prepare joint venture and partnerships accounts.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to compute settlement balance for co-venturers.*

**Teaching and Learning materials/aids:** *Flipchart with description for computing balances on joint venture.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledg | 20 mins | Guiding learners on/to compute settlement balance for co-venturers. | Following up on how to compute settlement balance for co-venturers. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to use illustrative examples, to demonstrate on computation of settlement balance for co-ventures' accounts. | In groups, Learners to use illustrative examples, to demonstrate on computation of settlement balance for co-ventures' accounts. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | | Guiding learners to compute settlement balances on joint venture account use prepared questions; and to attempt on assignments on computation of settlement balance on joint venture. | Learners to compute settlement balances on joint venture account use prepared questions; and to attempt on assignments on computation of settlement balance on joint venture. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |

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| Consolidatio | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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**Student's evaluation:** Learners *were able to compute settlement balance for co-venturers.*

**Teacher's evaluation:**___learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
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| | | | | REGISTERED | | | PRESENT | | | ABSENTEES | | |
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**Competence:** *Student should have ability to demonstrate mutual agreement and commitment in business situations.*

**Main topic: ACCOUNTING FOR JOINT BUSINESSES**

**Subtopic: ACCOUNTING FOR PARTNERSHIP**

**General Objectives:** *By the end of this topic, students should be able to describe and prepare joint venture and partnerships accounts.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to prepare accounts on formation of partnership.*

**Teaching and Learning materials/aids:** *Sample of Partnership Deed, Sample of Partners' Capital Account, Layout of Partners' Current Account, Prepared Questions.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledg | 20 mins | Guiding learners on/to prepare accounts on formation of partnership. | Following up on how to prepare accounts on formation of partnership. | On board presentation, Demonstration, Discussion |
| R | | Leading learners to use prepared questions, to draw up Partners' Capital account; Partners' current account and Profit and Loss Appropriation account. | In groups, Learners to use prepared questions, to draw up Partners' Capital account; Partners' current account and Profit and Loss Appropriation account. | Small group / pair share discussion, Clarification, Elaboration, |
| | | Guiding learners to make a presentation on how to treat capital, current account balances in statement of financial position; and to attempt on group assignments on preparation of accounts for formation of partnership. | Learners to make a presentation on how to treat capital, current account balances in statement of financial position; and to attempt on group assignments on preparation of accounts for formation of partnership. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |

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| **Consolidati** | **10mins** | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |
| **on** | | | | |

**Student's evaluation:** Learners *were able to prepare accounts on formation of partnership.*

**Teacher's evaluation:__**learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
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| | | | | REGISTERED | | | PRESENT | | | ABSENTEES | | |
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**Competence:** *Student should have ability to demonstrate mutual agreement and commitment in business situations.*

**Main topic: ACCOUNTING FOR JOINT BUSINESSES**

**Subtopic: ACCOUNTING FOR PARTNERSHIP**

**General Objectives:** *By the end of this topic, students should be able to describe and prepare joint venture and partnerships accounts.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to allocate partnership earnings to partners.*

**Teaching and Learning materials/aids:** *Flip Chart showing allocation of partnership earnings.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledg | 20 mins | Guiding learners on/to allocate partnership earnings to partners. | Following up on how to allocate partnership earnings to partners. | On board presentation, Demonstration, Discussion |
| R | | Leading learners to allocate Partnership earning use different bases: stated fractional base; partners' capital ratio; partners salary and interest allowances. | In groups, Learners to allocate Partnership earning use different bases: stated fractional base; partners' capital ratio; partners salary and interest allowances. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | | Guiding learners to attempt on practical questions on allocation of partnerships earnings to partners; and to present the raised responses and to give remarks. | Learners to attempt on practical questions on allocation of partnerships earnings to partners; and to present the raised responses and to give remarks. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |
| Consoli | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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**Student's evaluation:** Learners *were able to allocate partnership earnings to partners.*

**Teacher's evaluation:**__learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
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| | | | | REGISTERED | | | PRESENT | | | ABSENTEES | | |
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| | IV | | | | | | | | | | | |

**Competence:** *Student should have ability to demonstrate mutual agreement and commitment in business situations.*

**Main topic: ACCOUNTING FOR JOINT BUSINESSES**

**Subtopic: ACCOUNTING FOR PARTNERSHIP**

**General Objectives:** *By the end of this topic, students should be able to describe and prepare joint venture and partnerships accounts.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to account for change in profit sharing ratios on admission of a new partner.*

**Teaching and Learning materials/aids:** *Video clip showing how to account for change in profit sharing ratio.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledge | 20 mins | Guiding learners on/to account for change in profit sharing ratios on admission of a new partner. | Following up on how to account for change in profit sharing ratios on admission of a new partner. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to demonstrate on how to compute new profit ratios on admission of new partner. | In groups, Learners to demonstrate on how to compute new profit ratios on admission of new partner. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | | Guiding learners to use prepared questions, to account for change of profit ratio into the accounts; and to attempt on individual assignments on treatment of change in profit ratios. | Learners to use prepared questions, to account for change of profit ratio into the accounts; and to attempt on individual assignments on treatment of change in profit ratios. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |

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| C o n s o l i d a t i o | 1 0 m i n s | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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**Student's evaluation:** Learners *were able to account for change in profit sharing ratios on admission of a new partner.*

**Teacher's evaluation:**__learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

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SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL

023

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | REGISTERED | | | PRESENT | | | ABSENTEES | | |
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| | IV | | | | | | | | | | | |

**Competence:** *Student should have ability to demonstrate mutual agreement and commitment in business situations.*

**Main topic: ACCOUNTING FOR DEPARTMENT STORES**

**Subtopic: CONCEPT OF DEPARTMENTAL STORES**

**General Objectives:** *By the end of this topic, students should be able to describe and prepare joint venture and partnerships accounts.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to explain the meaning of a departmental store.*

**Teaching and Learning materials/aids:** *Pictures of departmental stores, Flipchart with features of departmental store.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledg | 20 mins | Guiding learners on/to explain the meaning of a departmental store. | Following up on how to explain the meaning of a departmental store. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to use library and internet search, to brainstorm the meaning of departmental store. | In groups, Learners to use library and internet search, to brainstorm the meaning of departmental store. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | 20 mins | Guiding learners to discuss and present the views on the meaning of departmental store; and to use raised responses to summarise and make conclusion. | Learners to discuss and present the views on the meaning of departmental store; and to use raised responses to summarise and make conclusion. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |
| Consoli | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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**Student's evaluation:** Learners *were able to explain the meaning of a departmental store.*

**Teacher's evaluation:**__learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

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SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL

024

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | REGISTERED | | | PRESENT | | | ABSENTEES | | |
| | IV | | | M | F | T | M | F | T | M | F | T |
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**Competence:** *Student should have ability to demonstrate mutual agreement and commitment in business situations.*

**Main topic: ACCOUNTING FOR DEPARTMENT STORES**

**Subtopic: CONCEPT OF DEPARTMENTAL STORES**

**General Objectives:** *By the end of this topic, students should be able to describe and prepare joint venture and partnerships accounts.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to discuss the advantages and disadvantages of a departmental store.*

**Teaching and Learning materials/aids:** *Internet, Educational Journals, Accounting and Commerce books.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledge | 20 mins | Guiding learners on/to discuss the advantages and disadvantages of a departmental store. | Following up on how to discuss the advantages and disadvantages of a departmental store. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to use live simulation, to discuss advantages and disadvantages of departmental store. | In groups, Learners to use live simulation, to discuss advantages and disadvantages of departmental store. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | 20 mins | Guiding learners to present the group attempt for class discussion; and to summarise and make conclusion. | Learners to present the group attempt for class discussion; and to summarise and make conclusion. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |
| Consoli | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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**Student's evaluation:** Learners *were able to discuss the advantages and disadvantages of a departmental store.*

**Teacher's evaluation:**__learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
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| | | | | REGISTERED | | | PRESENT | | | ABSENTEES | | |
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**Competence:** *Student should have ability to demonstrate mutual agreement and commitment in business situations.*

**Main topic: ACCOUNTING FOR DEPARTMENT STORES**

**Subtopic: CONCEPT OF DEPARTMENTAL STORES**

**General Objectives:** *By the end of this topic, students should be able to describe and prepare joint venture and partnerships accounts.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to distinguish departmental store with a single shop.*

**Teaching and Learning materials/aids:** *Wall chart with features of departmental store and single shop, List and pictures of items sold by departmental store and single shop.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping;*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledge | 20 mins | Guiding learners on/to distinguish departmental store with a single shop. | Following up on how to distinguish departmental store with a single shop. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to brainstorm on the distinguishing features between departmental store and single shop. | In groups, Learners to brainstorm on the distinguishing features between departmental store and single shop. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | 20 mins | Guiding learners to use role play, to distinguish between departmental store and a single shop; and to elaborate and summarise. | Learners to use role play, to distinguish between departmental store and a single shop; and to elaborate and summarise. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |
| Consoli | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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**Student's evaluation:** Learners *were able to distinguish departmental store with a single shop.*

*Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*

**Teacher's evaluation:**__learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

_________________ SUBJECT TEACHER

_________________ ACADEMIC / HEAD OF SCHOOL

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
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| | | | | REGISTERED | | | PRESENT | | | ABSENTEES | | |
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**Competence:** *Student should have ability to demonstrate mutual agreement and commitment in business situations.*

**Main topic: ACCOUNTING FOR DEPARTMENT STORES**

**Subtopic: ACCOUNTS FOR DEPARTMENTAL STORE**

**General Objectives:** *By the end of this topic, students should be able to describe and prepare joint venture and partnerships accounts.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to do apportion overhead expenses to departments.*

**Teaching and Learning materials/aids:** *Projector showing apportionment of overhead expenses.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledg | 20 mins | Guiding learners on/to do apportion overhead expenses to departments. | Following up on how to do apportion overhead expenses to departments. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to use practical demonstration, to apportion expenses to departments use different methods. | In groups, Learners to use practical demonstration, to apportion expenses to departments use different methods. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | | Guiding learners to practice apportionment of overheads expenses to departments; and attempt assignments on apportionment of overhead expenses. | Learners to practice apportionment of overheads expenses to departments; and attempt assignments on apportionment of overhead expenses. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |
| Consoli | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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**Student's evaluation:** Learners *were able to do apportion overhead expenses to departments.*

**Teacher's evaluation:**__learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL

027

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
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| | | | | REGISTERED | | | PRESENT | | | ABSENTEES | | |
| | | | | M | F | T | M | F | T | M | F | T |
| | IV | | | | | | | | | | | |

**Competence:** *Student should have ability to demonstrate mutual agreement and commitment in business situations.*

**Main topic: ACCOUNTING FOR DEPARTMENT STORES**

**Subtopic: ACCOUNTS FOR DEPARTMENTAL STORE**

**General Objectives:** *By the end of this topic, students should be able to describe and prepare joint venture and partnerships accounts.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to prepare an Income Statement.*

**Teaching and Learning materials/aids:** *Sample of an Income Statement for departmental store.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledg | 20 mins | Guiding learners on/to prepare an Income Statement. | Following up on how to prepare an Income Statement. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to prepare an Income Statement for a departmental store use guiding questions. | In groups, Learners to prepare an Income Statement for a departmental store use guiding questions. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | 20 mins | Guiding learners to attempt assignments and present in class; and point out remarks and make corrections. | Learners to attempt assignments and present in class; and point out remarks and make corrections. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |
| Consoli | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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**Student's evaluation:** Learners *were able to prepare an Income Statement.*

**Teacher's evaluation:**__learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

<table>
<tr><th rowspan="3">DATE</th><th rowspan="3">CLASS</th><th rowspan="3">PERIOD</th><th rowspan="3">TIME</th><th colspan="9">NUMBER OF STUDENTS</th></tr>
<tr><th colspan="3">REGISTERED</th><th colspan="3">PRESENT</th><th colspan="3">ABSENTEES</th></tr>
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<tr><td></td><td>IV</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
</table>

**Competence:** *Student should have ability to demonstrate mutual agreement and commitment in business situations.*

**Main topic: ACCOUNTING FOR DEPARTMENT STORES**

**Subtopic: ACCOUNTS FOR DEPARTMENTAL STORE**

**General Objectives:** *By the end of this topic, students should be able to describe and prepare joint venture and partnerships accounts.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to prepare a Statement of Financial Position.*

**Teaching and Learning materials/aids:** *Samples of Statement of Financial Position for a departmental store.*

## References:

1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*

# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledg | 20 mins | Guiding learners on/to prepare a Statement of Financial Position. | Following up on how to prepare a Statement of Financial Position. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to use prior knowledge on statements, to prepare a Statement of Financial Position for a departmental store. | In groups, Learners to use prior knowledge on statements, to prepare a Statement of Financial Position for a departmental store. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | 20 mins | Guiding learners to present the solutions for class discussion; and to cross check raised responses and make conclusion. | Learners to present the solutions for class discussion; and to cross check raised responses and make conclusion. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |
| Consoli | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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**Student's evaluation:** Learners *were able to prepare a Statement of Financial Position.*

**Teacher's evaluation:__**learners understood the lesson / concepts, through the given assignment / exercise; but**___***learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

______________________ ______________________

SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | REGISTERED | | | PRESENT | | | ABSENTEES | | |
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**Competence:** *Student should have ability to recognize the importance of auditing to a business firm.*

**Main topic: ELEMENTS OF AUDITING**

**Subtopic: CONCEPT OF AUDITING**

**General Objectives:** *By the end of this topic, students should be able to explain the nature, purpose and scope of an audit and discuss the role of the auditor.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to do auditing.*

**Teaching and Learning materials/aids:** *International Standards of Auditing, Auditing books.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledg | 20 mins | Guiding learners on/to do auditing. | Following up on how to do auditing. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to use library and internet search the term auditing. | In groups, Learners to use library and internet search the term auditing. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | 20 mins | Guiding learners to present in class the of the term auditing; and to clarify on the responses and make conclusion. | Learners to present in class the of the term auditing; and to clarify on the responses and make conclusion. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |
| Consoli | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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**Student's evaluation:** Learners *were able to do auditing.*

**Teacher's evaluation:**__learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
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| | | | | REGISTERED | | | PRESENT | | | ABSENTEES | | |
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| | IV | | | | | | | | | | | |

**Competence:** *Student should have ability to recognize the importance of auditing to a business firm.*

**Main topic: ELEMENTS OF AUDITING**

**Subtopic: CONCEPT OF AUDITING**

**General Objectives:** *By the end of this topic, students should be able to explain the nature, purpose and scope of an audit and discuss the role of the auditor.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to identify the objectives of auditing.*

**Teaching and Learning materials/aids:** *NBAA journals.*


## References:

1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledge | 20 mins | Guiding learners on/to identify the objectives of auditing. | Following up on how to identify the objectives of auditing. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to use think-pair share, to outline objectives of auditing. | In groups, Learners to use think- pair share, to outline objectives of auditing. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | 20 mins | Guiding learners to use gallery walk, to present the views; and to elaborate and make conclusion on the objectives of auditing. | Learners to use gallery walk, to present the views; and to elaborate and make conclusion on the objectives of auditing. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |
| Consoli | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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**Student's evaluation:** Learners *were able to identify the objectives of auditing.*

**Teacher's evaluation:**__learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
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| | | | | REGISTERED | | | PRESENT | | | ABSENTEES | | |
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**Competence:** *Student should have ability to recognize the importance of auditing to a business firm.*

**Main topic: ELEMENTS OF AUDITING**

**Subtopic: CONCEPT OF AUDITING**

**General Objectives:** *By the end of this topic, students should be able to explain the nature, purpose and scope of an audit and discuss the role of the auditor.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to distinguish auditing and accounting.*

**Teaching and Learning materials/aids:** *Internet, Accounting and auditing books.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledg | 20 mins | Guiding learners on/to distinguish auditing and accounting. | Following up on how to distinguish auditing and accounting. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to use library and internet search, to read on the concept of accounting and auditing. | In groups, Learners to use library and internet search, to read on the concept of accounting and auditing. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | | Guiding learners to discuss the distinguishing features between auditing and accounting; and to clarify more on the differences between auditing and accounting. | Learners to discuss the distinguishing features between auditing and accounting; and to clarify more on the differences between auditing and accounting. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |
| Consoli | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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**Student's evaluation:** Learners *were able to distinguish auditing and accounting.*



**Teacher's evaluation:**__learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
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**Competence:** *Student should have ability to recognize the importance of auditing to a business firm.*

**Main topic: ELEMENTS OF AUDITING**

**Subtopic: CONCEPT OF AUDITING**

**General Objectives:** *By the end of this topic, students should be able to explain the nature, purpose and scope of an audit and discuss the role of the auditor.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to examine different types of auditing.*

**Teaching and Learning materials/aids:** *National audit Website, NBAA journals.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledg | 20 mins | Guiding learners on/to examine different types of auditing. | Following up on how to examine different types of auditing. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to do library search to read on different types of Auditing. | In groups, Learners to do library search to read on different types of Auditing. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | 20 mins | Guiding learners to discuss the types of Auditing; and attempt individual task for concerning types of auditing. | Learners to discuss the types of Auditing; and attempt individual task for concerning types of auditing. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |
| Consoli | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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**Student's evaluation:** Learners *were able to examine different types of auditing.*

**Teacher's evaluation:**__learners understood the lesson / concepts, through the given assignment / exercise; but____*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
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**Competence:** *Student should have ability to recognize the importance of auditing to a business firm.*

**Main topic: ELEMENTS OF AUDITING**

**Subtopic: AUDITOR'S REPORT**

**General Objectives:** *By the end of this topic, students should be able to explain the nature, purpose and scope of an audit and discuss the role of the auditor.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to prepare auditor's report.*

**Teaching and Learning materials/aids:** *National audit Website, Auditing journals.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledg | 20 mins | Guiding learners on/to prepare auditor's report. | Following up on how to prepare auditor's report. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to use library and internet search and read Auditor's report as per International Standard of Auditing (ISA). | In groups, Learners to use library and internet search and read Auditor's report as per International Standard of Auditing (ISA). | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | 20 mins | Guiding learners to make oral presentation on the of auditor's report; and to summarize and make conclusion. | Learners to make oral presentation on the of auditor's report; and to summarize and make conclusion. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |
| Consoli | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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**Student's evaluation:** Learners *were able to prepare auditor's report.*

**Teacher's evaluation:__** learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

<table>
<tr><th rowspan="3">DATE</th><th rowspan="3">CLASS</th><th rowspan="3">PERIOD</th><th rowspan="3">TIME</th><th colspan="9">NUMBER OF STUDENTS</th></tr>
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</table>

**Competence:** *Student should have ability to recognize the importance of auditing to a business firm.*

**Main topic: ELEMENTS OF AUDITING**

**Subtopic: AUDITOR'S REPORT**

**General Objectives:** *By the end of this topic, students should be able to explain the nature, purpose and scope of an audit and discuss the role of the auditor.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to identify types of auditor's report.*

**Teaching and Learning materials/aids:** *Samples of auditor's reports, Auditing and Accounting books.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledge | 20 mins | Guiding learners on/to identify types of auditor's report. | Following up on how to identify types of auditor's report. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to use library search, to explain the different types of auditor's reports. | In groups, Learners to use library search, to explain the different types of auditor's reports. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | | Guiding learners to listen to an invited guest speaker from auditing firm who share experiences on auditor's report; and to participate on the discussion by asking questions and taking down notes. | Learners to listen to an invited guest speaker from auditing firm who share experiences on auditor's report; and to participate on the discussion by asking questions and taking down notes. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |

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| Consolidatio | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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**Student's evaluation:** Learners *were able to identify types of auditor's report.*

**Teacher's evaluation:**___learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

SUBJECT TEACHER                ACADEMIC / HEAD OF SCHOOL

# LESSON PLAN

**TEACHER'S NAME:** **SUBJECT:** ***B/ Keeping***

| DATE | CLASS | PERIOD | TIME | NUMBER OF STUDENTS | | | | | | | | |
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**Competence:** *Student should have ability to recognize the importance of auditing to a business firm.*

**Main topic: ELEMENTS OF AUDITING**

**Subtopic: AUDITOR'S REPORT**

**General Objectives:** *By the end of this topic, students should be able to explain the nature, purpose and scope of an audit and discuss the role of the auditor.*

**Specific Objectives:** *At the end of 80 minutes, each student should be able to prepare a simple auditor's report.*

**Teaching and Learning materials/aids:** *Layout of auditor's report, Sample of auditor's report.*

## References:


1. *T.I.E, (2022) Book-Keeping for Secondary Schools – Student's Book; Form Four: Dar es Salaam, Tanzania Institute of Education, Tanzania.*

2. *Mwangoka R (2011) Business Studies Simplified – Book Keeping; Form Four Handbook: Morogoro, Mzumbe University, Tanzania.*


# LESSON DEVELOPMENT

| STAGES | TIME | TEACHING ACTIVITIES | LEARNING ACTIVITIES | ASSESSMENT |
|---|---|---|---|---|
| Introduction | 10 mins | Ask questions to learners on the previous concepts / lesson by orally questions. | Responding to give the correct answers about the previous concepts / lesson; on the orally asked questions. | Brainstorming, Q & A, Cold calling, Ball tossing, Head start task |
| New knowledg | 20 mins | Guiding learners on/to prepare a simple auditor's report. | Following up on how to prepare a simple auditor's report. | On board presentation, Demonstration, Discussion |
| Reinforcement | 20 mins | Leading learners to demonstrate and use a sample of auditor's report for to observe its components. | In groups, Learners to demonstrate and use a sample of auditor's report for to observe its components. | Small group / pair share discussion, Clarification, Elaboration, |
| Reflection | 20 mins | Guiding learners to identify the components of auditor's report; and to prepare simple auditor's report. | Learners to identify the components of auditor's report; and to prepare simple auditor's report. | Debating, Discussion, Chalkboard task, Debriefing, Elaboration |
| Consoli | 10 mins | Summarizing the key concepts by asking orally questions and offering exercise. | Responding to answer orally / practically (by doing) and attempting given exercise. | Assignment, Minute paper, Hot seat, Exit ticket, Q & A |

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**Student's evaluation:** Learners *were able to prepare a simple auditor's report.*

**Teacher's evaluation:**__learners understood the lesson / concepts, through the given assignment / exercise; but___*learners had less response / conception; So I will assist them in extra/remedial time.*

**Remarks:** *I will proceed with the next subtopic in the next period.*

SUBJECT TEACHER ACADEMIC / HEAD OF SCHOOL