SCHEME OF WORK BUSINESS STUDIES FORM 4 2022

TERM I ENDARASHA BOYS

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| **WK** | **LSN** | **TOPIC** | **SUB- TOPIC** | **OBJECTIVES** | **L/T ACTIVITIES** | **L/T AIDS** | **REFERENCE** | **REMARKS** |
| **2** |  |  |  | By the end of the lesson, the learner should be able to: |  |  |  |  |
|  | 1 | SOURCE DOCUMENTS & BOOKS OF ORIGINAL ENTRY | Source documents Introduction. Cash receipt. | Define a source document.  Give examples of source documents. | Exposition of new terms;  Brain storming; | Cash receipts | New Inventor K.L.B. BK IV. Pg 1-2 |
|  |  |  |  | Describe features of a cash / cheque receipt. | Brief discussion. |  |  |
|  | 2 | SOURCE DOCUMENTS & BOOKS OF ORIGINAL ENTRY | Invoice. Debit note and credit note. | By the end of the lesson, the learner should be able to:  Outline details of an invoice.  Define a debit note and a credit note.  Explain purposes of credit notes and credit note. | Examine an invoice. Probing questions on details of an invoice; Discussion.  Examine a debit note and a credit note.  Brief discussion on features of the notes. | Invoices.  Debit note and credit note. | New Inventor K.L.B. BK  IV. Pg. 3-4 |  |
|  | 3 | SOURCE DOCUMENTS & BOOKS OF ORIGINAL ENTRY | Payment voucher & petty cash voucher. | By the end of the lesson, the learner should be able to:  Identify entry features of a payment voucher & petty cash voucher. | Examine a payment voucher & petty cash voucher.  Discussion. | Payment voucher & petty cash voucher. | New Inventor K.L.B. BK  IV. Pg 6-7 |  |
|  | 4 | SOURCE DOCUMENTS & BOOKS OF ORIGINAL ENTRY | Books of original entry. Sales journal. | By the end of the lesson, the learner should be able to:  Highlight features of a sales journal.  Prepare a sales journal given credit sales. | Brief discussion; Illustrated example. | Sales journal. | New Inventor K.L.B. BK  IV. Pg. 8-10 |  |
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| **3** | 1 | SOURCE DOCUMENTS & BOOKS OF ORIGINAL ENTRY | Posting from sales journal to sales ledger and general ledger. | By the end of the lesson, the learner should be able to:  Transfer entries from a sales journal to a sales ledger and general ledger. | Discussion on illustrated examples. | Sales ledger. | New Inventor K.L.B. BK  IV. Pg 10-12 |  |
| 2 | SOURCE DOCUMENTS & BOOKS OF ORIGINAL ENTRY | Sales returns journal. | By the end of the lesson, the learner should be able to:  Explain purpose of a sales returns journal. Prepare a sales return journal. | Examine a sales return journal.  Discussion on its features Illustrated example: preparing a sales journal given a number of transactions. | Sales returns journal sample page. | New Inventor K.L.B. BK  IV. Pg. 13-14 |  |
| 3 | SOURCE DOCUMENTS & BOOKS OF ORIGINAL ENTRY | Posting entries to the general ledger and sales ledger. Purchases journal. | By the end of the lesson, the learner should be able to:  Post entries from sales return journal to the general ledger and the sales ledger.  Prepare a purchases journal given some transactions. | Illustrated example; Supervised practice. Written exercise.  Exposition of new concepts;  Illustrated example on preparing a purchases journal given a number of transactions. | Sales return journal sample page.  Purchases journal sample page. | New Inventor K.L.B. BK  IV. Pg 14 |  |
| 4 | SOURCE DOCUMENTS & BOOKS OF ORIGINAL ENTRY | Purchases return journal. | By the end of the lesson, the learner should be able to:  Prepare a purchases journal given some transactions.  Post entries from the journal to the purchases return ledger. | Exposition of new concepts;  Illustrated example on preparing a purchases journal given a number of transactions.  Supervised practice. | Purchases return journal sample page. | New Inventor K.L.B. BK  IV. Pg. 17-19 |  |
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| **4** | 1 | SOURCE DOCUMENTS & BOOKS OF ORIGINAL ENTRY | Cash receipt journal. | By the end of the lesson, the learner should be able to:  Identify features of a cash receipt journal. Post entries from the journal to the general ledger, cash book and debtors ledger. | Illustrated example on preparing a purchases journal given a number of transactions.  Supervised practice. | Cash receipt journal. | New Inventor K.L.B. BK  IV. Pg. 20-21 |  |
| 2 | SOURCE DOCUMENTS & BOOKS OF ORIGINAL ENTRY | Cash payment journal. | By the end of the lesson, the learner should be able to:  Prepare a cash payment journal.  Post cash payment journal entries to ledger accounts correctly. | Exposition of new concepts; Illustrated example; Written exercise. | Illustrated cash payment ledger. | New Inventor K.L.B. BK  IV. Pg. 22-23 |  |
| 3 | SOURCE DOCUMENTS & BOOKS OF ORIGINAL ENTRY | The petty cash book with imprest system. | By the end of the lesson, the learner should be able to:  Make entries in a petty cash book.  Post entries from the book to ledger accounts. | Illustrated examples; Group assignments. | Illustrated petty cash book. | New Inventor K.L.B. BK  IV. Pg.26-30 |  |
| 4 | SOURCE DOCUMENTS & BOOKS OF ORIGINAL ENTRY | Analysis cash book. General journal. | By the end of the lesson, the learner should be able to:  Record transactions in an analysis cash book. Record transactions in a general journal. | Exposition of new concepts;  Worked examples; Discussion; Written exercise.  Supervised practice. | Cash analysis sample page.  General journal sample page. | New Inventor K.L.B. BK  IV. PG. 32-36 |  |
| **5** | MID TERM EXAMS AND BREAK | | | | | | | |
| **6** | 1 | SOURCE DOCUMENTS & BOOKS OF ORIGINAL ENTRY | Transactions passed through the general journal. | By the end of the lesson, the learner should be able to:  Identify transactions that are passed through the general journal. | Exposition of new concepts;  Detailed discussion. | text book | New Inventor K.L.B. BK  IV. Pg. 37-40 |  |
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|  | 2 | SOURCE DOCUMENTS & BOOKS OF ORIGINAL ENTRY | Importance of journals. | By the end of the lesson, the learner should be able to:  State reasons for maintaining journals. | Probing questions; Brief discussion; Topic review & summary;  Review of written exercises. | text book | New Inventor K.L.B. BK  IV. Pg. 41-53 |  |
| 3 | FINANCIAL STATEMENTS | Introduction. Trading Period. | By the end of the lesson, the learner should be able to:  Give examples of financial statements. Explain the concept of a trading period of a business. | Brainstorming, Q/A & Explanations. | text book | New Inventor K.L.B. BK  IV. Pg. 54 |  |
| 4 | FINANCIAL STATEMENTS | Gross Profit or Loss. | By the end of the lesson, the learner should be able to:  Determine the gross profit or loss of a business. | Go through worked examples using various approaches.  Supervised practice; Group assignments. | charts | New Inventor K.L.B. BK  IV. Pg. 55-57 |  |
| **7** | 1 | FINANCIAL STATEMENTS | The Trading Account. | By the end of the lesson, the learner should be able to:  Define the term trading account.  Illustrate trading accounts with worked examples. | Q/A to review the process of obtaining gross profit or loss. Worked examples. Supervised practice. Assignment. | text book | New Inventor K.L.B. BK  IV. Pg. 57-60 |  |
| 2 | FINANCIAL STATEMENTS | The Trading Account. | By the end of the lesson, the learner should be able to:  Define the term trading account.  Illustrate trading accounts with worked examples. | Q/A to review the process of obtaining gross profit or loss. Worked examples. Supervised practice. Assignment. | text book | New Inventor K.L.B. BK  IV. Pg. 57-60 |  |
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|  | 3 | FINANCIAL STATEMENTS | Net Profit or Loss. | By the end of the lesson, the learner should be able to:  Define the terms net profit net loss.  Determine net profit or loss. | Brief discussion on distinction between gross and net profit / loss;  Worked examples; Supervised practice; Written exercise. | chart | New Inventor K.L.B. BK  IV. Pg. 60-62 |  |
| 4 | FINANCIAL STATEMENTS | Net Profit or Loss. | By the end of the lesson, the learner should be able to:  Define the terms net profit net loss.  Determine net profit or loss. | Brief discussion on distinction between gross and net profit / loss;  Worked examples; Supervised practice; Written exercise. | chart | New Inventor K.L.B. BK  IV. Pg. 60-62 |  |
| **8** | 1 | FINANCIAL STATEMENTS | Profit or loss account. | By the end of the lesson, the learner should be able to:  Prepare profit or loss accounts. | Detailed discussion; Worked examples; Supervised practice; Written exercise. | text book | New Inventor K.L.B. BK  IV. Pg. 62-67 |  |
| 2 | FINANCIAL STATEMENTS | Profit and loss account from a trial balance. | By the end of the lesson, the learner should be able to:  Prepare profit or loss accounts from a trial balance. | Supervised practice; Written exercise. | magazines,charts | New Inventor K.L.B. BK  IV. pg 62-67 |  |
| 3 | FINANCIAL STATEMENTS | Profit and loss account from a trial balance. | By the end of the lesson, the learner should be able to:  Prepare profit or loss accounts from a trial balance. | Supervised practice; Written exercise. | magazines,charts | New Inventor K.L.B. BK  IV. pg 62-67 |  |
| 4 | FINANCIAL STATEMENTS | The Balance Sheet. | By the end of the lesson, the learner should be able to:  Prepare a balance sheet after making adjustments on capital for specific items. | Exposition of adjustments made on capital for net profit, drawings and additional capital.  Worked examples and Exercises. | charts | New Inventor K.L.B. BK  IV. Pg. 67-68 |  |
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| **9** | 1 | FINANCIAL STATEMENTS | The Balance Sheet from a trial balance. | By the end of the lesson, the learner should be able to:  Prepare a balance sheet from a trial balance. | Q/A to review a trial balance;  Worked examples. | text book | New Inventor K.L.B. BK  IV. Pg. 67-68 |  |
| 2 | FINANCIAL STATEMENTS | The Balance Sheet from a trial balance. | By the end of the lesson, the learner should be able to:  Prepare a balance sheet from a trial balance. | Q/A to review a trial balance;  Worked examples. | text book | New Inventor K.L.B. BK  IV. Pg. 67-68 |  |
| 3 | FINANCIAL STATEMENTS | Types of Capital. | By the end of the lesson, the learner should be able to:  Outline types of capital. | Probing questions; Teacher?s explanations. | text book | New Inventor K.L.B. BK  IV. Pg. 68 |  |
| 4 | FINANCIAL STATEMENTS | Types of capital in a balance sheet. | By the end of the lesson, the learner should be able to:  Illustrate types of capital with balance sheet. | Illustrative examples. Written exercise. | text book | New Inventor K.L.B. BK  IV. Pg. 69-70 |  |
| **10** | END OF TERM EXAMS | | | | | | | |