SCHEME OF WORK BUSINESS STUDIES FORM 4 2022

TERM II ENDARASHA BOYS

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| **WK** | **LSN** | **TOPIC** | **SUB-TOPIC** | **OBJECTIVES** | **T/L ACTIVITIES** | **T/L AIDS** | **REFERENCE** | **REMARKS** |
| **2** |  |  |  | By the end of the lesson, the learner should be able to: |  |  |  |  |
|  | 1 | FINANCIAL STATEMENTS | Basic financial ratios: - Mark- up. | Define the term mark- up.Explain why mark up is important in a business.Determine business mark up. | Q/A: definition of a ratio.Teacher exposes and explains the new concepts then leads in an example. | chart,text book | New Inventor K.L.B. BK IV. Pg. 70-71 |
|  | 2 | FINANCIAL STATEMENTS | - Margin. | By the end of the lesson, the learner should be able to: Define the term margin.Explain why margin is important in a business.Determine business margin. | Exposition of new concept;Worked examples; Written exercise. | text book | New Inventor K.L.B. BK IV. Pg. 71-72 |  |
|  | 3 | FINANCIAL STATEMENTS | Using mark- up or margin to prepare a trading account. | By the end of the lesson, the learner should be able to: Work out the mark-up given the margin and vice-versa. | Guided discovery on the relationship.Illustrative examples. | text book | New Inventor K.L.B. BK IV. Pg.72-74 |  |
|  | 3 | FINANCIAL STATEMENTS | Using mark- up or margin to prepare a trading account. | By the end of the lesson, the learner should be able to: Work out the mark-up given the margin and vice-versa. | Guided discovery on the relationship.Illustrative examples. | text book | New Inventor K.L.B. BK IV. Pg.72-74 |  |
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|  | 4 | FINANCIAL STATEMENTS | Current ratio or Working capital ratio. | By the end of the lesson, the learner should be able to: Define the term current ratio or working capital ratio.Explain importance of current ratio.Calculate current ratio given various balances. | Exposition & Worked examples; Discussion. | text book,chart | New Inventor K.L.B. BK IV. Pg. 75-76 |  |
| 5 | FINANCIAL STATEMENTS | Rate of stock turnover. | By the end of the lesson, the learner should be able to: Define the terms turn over and rate of stock turn over.Calculate the rate of stock turn over. | Exposition, Worked examples & numericals Discussion: implications of rate of stock turnover on a business. | chart | New Inventor K.L.B. BK IV. Pg. 76-78 |  |
| **3** | 1 | FINANCIAL STATEMENTS | Stock turn- over and trading account. | By the end of the lesson, the learner should be able to: Prepare the trading account given the rate of stock turn-over. | Illustrative examples & supervised practice. | text book | New Inventor K.L.B. BK IV. Pg. 78 |  |
| 2 | FINANCIAL STATEMENTS | Stock turn- over and trading account. | By the end of the lesson, the learner should be able to: Prepare the trading account given the rate of stock turn-over. | Illustrative examples & supervised practice. | text book | New Inventor K.L.B. BK IV. Pg. 78 |  |
| 3 | FINANCIAL STATEMENTS | Return on Capital. | By the end of the lesson, the learner should be able to: Define the term return on capital.Calculate return on capital.Explain implications of return on capital on a business. | Brief discussion; simple problem solving; Assignment. | chart, text book | New Inventor K.L.B. BK IV. Pg. 79 |  |
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|  | 4 | FINANCIAL STATEMENTS | Acid test or quick ratio. | By the end of the lesson, the learner should be able to: Determine the quick ratio given current assets, stock and current liabilities. | Exposition of new concepts;Simple calculations. | Business Magazines. | New Inventor K.L.B. BK IV. Pg. 79-80 |  |
| 5 | FINANCIAL STATEMENTS | Acid test or quick ratio. | By the end of the lesson, the learner should be able to: Determine the quick ratio given current assets, stock and current liabilities. | Exposition of new concepts;Simple calculations. | Business Magazines. | New Inventor K.L.B. BK IV. Pg. 79-80 |  |
| **4** | 1 | MONEY & BANKING | Introduction. Barter trade. | By the end of the lesson, the learner should be able to:Explain the concepts of money and banking.Describe merits and demerits of barter trade. | Brain storming; Brief discussion. | text book | New Inventor K.L.B. BK IV. Pg 91-94 |  |
| 2 | MONEY & BANKING | Money system Characteristics of money. | By the end of the lesson, the learner should be able to: State characteristics of money. | Brainstorming and superficial discussion. | text book | New Inventor K.L.B. BK IV. Pg 95-96 |  |
| 3 | MONEY & BANKING | Functions of money. | By the end of the lesson, the learner should be able to: Explain major functions of money. | Probing questions; Discussion. | chart | New Inventor K.L.B. BK IV. Pg. 96-97 |  |
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|  | 4 | MONEY & BANKING | Demand for money (liquidity preference) | By the end of the lesson, the learner should be able to: Define the term demand for money.Explain the motives that influence the desire to keep money instead of other assets. | Q/A: review the term demand.Exposition and probing questions. | text book | New Inventor K.L.B. BK IV. Pg. 97-99 |  |
| 5 | MONEY & BANKING | Supply of money.Banking System. | By the end of the lesson, the learner should be able to: Define the term supply of money.Identify various monetary items that are in circulation in an economy.Identify elements of banking system in Kenya. | Q/A: review the term supply.Expository approach Analyse the hierarchy of banks in Kenya.Give examples of banks in each category. | chart,text book | New Inventor K.L.B. BK IV. Pg. 99-100 |  |
| **5** | MID TERM EXAMS AND BREAK |
| **6** | 1 | MONEY & BANKING | Development of Banking. Commercial Banks. | By the end of the lesson, the learner should be able to: Outline a brief history on development of banking.Identify methods employed by commercial banks to generate profits.Identify services offered by commercial banks. | Exposition and probing questions;Detailed discussion. | text book | New Inventor K.L.B. BK IV. Pg. 101-103 |  |
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|  | 2 | MONEY & BANKING | Services offered by commercial banks. | By the end of the lesson, the learner should be able to: Describe other services offered by commercial banks. | Discussion on lending money, safekeeping of valuable items, money transfer facilities, e.g. standing order, cheques, savings and current accounts, time deposits. | text book | New Inventor K.L.B. BK IV. Pg. 103-9 |  |
| 3 | MONEY & BANKING | Non-banking financial institutions. Functions of the Central bank. | By the end of the lesson, the learner should be able to: Cite examples of non- banking financial institutions.State functions of non- banking financial institutions.Outline differences between commercial bank and NBFI. Identify objectives and functions of the Central Bank. | Exposition; Brief discussion;Probing questions. Exposition of new ideas;Guided discussion. | text book | New Inventor K.L.B. BK IV. Pg. 109-113 |  |
| 4 | MONEY & BANKING | Trends in banking. | By the end of the lesson, the learner should be able to: Describe banking policies on types of account, use of computers, ,ATMs, m- banking, Mpesa,e-banking. | Brain storming; Discussion. | chart,text book | New Inventor K.L.B. BK IV. Pg. 118-121 |  |
| 5 | PUBLIC FINANCE | Purpose of public finance. Sources of public finance. | By the end of the lesson, the learner should be able to:Differentiate between internal and external borrowing. | Brainstorming. Brief discussion. | Business Magazines. | New Inventor K.L.B. BK IV. Pg.125-7 |  |

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| **7** | 1 | PUBLIC FINANCE | External borrowing. | By the end of the lesson, the learner should be able to: Differentiate between reproductive debt and dead weight debt.Identify types of govt?s expenditure. | Exposition; Discussion. | text book | New Inventor K.L.B. BK IV. Pg. 127-8 |  |
| 2 | PUBLIC FINANCE | Government expenditure. Principles of public expenditure. | By the end of the lesson, the learner should be able to: Differentiate between recurrent and development expenditure.Outline principles of public expenditure. | Exposition & discussion. | Newspaper cuttings & relevant magazines. | New Inventor K.L.B. BK IV. Pg. 129-130 |  |
| 3 | PUBLIC FINANCE | Taxation. | By the end of the lesson, the learner should be able to: Define the term taxation.Identify methods that the give reasons for taxation. | Exposition; Explanations. | Newspaper cuttings & relevant magazines. | New Inventor K.L.B. BK IV. Pg.131 |  |
| 4 | PUBLIC FINANCE | Principles of taxation. | By the end of the lesson, the learner should be able to: Explain basic principles of taxation. |  |  | New Inventor K.L.B. BK IV. pg 132-3 |  |
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|  | 5 | PUBLIC FINANCE | Impact and incidence of tax.Classification of taxes on basis of structure.Classification of taxes on basis of impact on the tax payer. - Direct tax. | By the end of the lesson, the learner should be able to: Differentiate between impact and incidence of tax.Classify taxes according to structure. State merits and demerits of taxing people according to structure.Classify taxes according to impact on the taxpayer.State and explain merits and demerits of direct tax. | Exposition of new ideas;Give examples and explanations.Guided discussion on direct taxes. | text book | Pg. 133-4 |  |
| **8** | 1 | PUBLIC FINANCE | Classification of taxes on basis of impact on the tax payer. - Indirect tax. | By the end of the lesson, the learner should be able to: State merits and demerits of Indirect tax. | Q/A and guided discussion. | text book | Pg. 138-141 |  |
| 2 | PUBLIC FINANCE | Topic summary / review | By the end of the lesson, the learner should be able to: Tackle review question, | Problem solving.Revision; | text book | Pg. 142-144 |  |
| 3 | INFLATION | Introduction Consumer Price index | By the end of the lesson, the learner should be able to:Define the terms inflation and deflation. Define the term CPI. Compute CPI. | Guided discussion and computations. | Newspaper cuttings & relevant magazines. | 145-6 |  |
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|  | 4 | INFLATION | Simple and weighted price relatives. | By the end of the lesson, the learner should be able to: Compute the price index using simple average of price relatives.Compute the price index using the weighted average method. | Guided computations. Supervised practice. | Price relative tables. | Pg. 147 |  |
| 5 | INFLATION | Types of inflation. Causes of demand- pull inflation. | By the end of the lesson, the learner should be able to: outline types of inflation.Explain the term demand-pull inflation. Explain causes of demand ?pull inflation. | Teacher exposes new concepts related to inflation types.Expository and descriptive approaches. | Newspaper cuttings & relevant magazines. | Pg. 147-8Pg. 149-150 |  |
| **9** | 1 | INFLATION | Causes of cost- pull inflation. | By the end of the lesson, the learner should be able to: Explain the concept of cost-pull inflation.Explain the causes of cost-pull inflation. | Expository and descriptive approaches with probing questions. |  | Pg. 152 |  |
| 2 | INFLATION | Levels of inflation & Effects of inflation on the economy of a country. Controlling inflation. | By the end of the lesson, the learner should be able to: Highlight various levels of inflation. Outline positive and negative effects of inflation.Identify some policies adopted by the govt to reduce or control inflation. | Probing questions; Discussion..Discussion on: control of money supply, control of demand, cost control. | Newspaper cuttings & relevant magazines. | Pg. 152-3,154-6 |  |
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|  | 3 | INTERNATIONAL TRADE | Types of International Trade.Advantages and disadvantages of International Trade. | By the end of the lesson, the learner should be able to:Distinguish bilateral trade from multilateral trade.State advantages and disadvantages of International Trade. | Brainstorming and guided discussion.Q/A & guided discussion | Newspaper cuttings & relevant magazines. | Pg. 163-4 |  |
| 4 | INTERNATIONAL TRADE | Terms of International Trade. | By the end of the lesson, the learner should be able to: Explain the concept terms of International Trade.Distinguish favourable trade from unfavourable terms of trade. | Probing questions, brief discussion. | text book | Pg. 164-6 |  |
| 5 | INTERNATIONAL TRADE | Terms of trade among different countries. | By the end of the lesson, the learner should be able to: Account for differences in terms of terms of trade among nations. | Probing questions and guided discussion. | newspaper | Pg. 167-8 |  |
| **10** | END OF TERM EXAMS AND SCHOOL CLOSING |