

# The New Senior Secondary Curriculum for Sierra Leone

## Subject Syllabus for Business Accounting

Subject stream: Economics, Business & Entrepreneurship



This subject syllabus is based on the National Curriculum Framework for Senior Secondary Education. It was prepared by national curriculum specialists and subject experts.





## Curriculum elements for Business Accounting – an applied subject

### Subject definition

This subject has two key words, “Business” and “Accounting”.

Business is referred to as any individual or organization that is engaged in the production and trading of goods, services or both in exchange for a financial reward leading to the satisfaction or wealth maximization of the individual or organization.

Accounting is the practice of recording and reporting on business transactions.

Business Accounting deals with the application of accounting principles to business enterprises. The resulting information is an essential feedback loop for management, so that they can see how well a business is performing against expectations. The discussion of business accounting is needed to give the pupil grounds from which to understand how an accounting system works and how it is used to generate financial reports. It also involves the review of product costs, examining operating variances, engaging in profitability studies, bottleneck analysis, and many other operational topics.

### Rationale for the Inclusion of Business Accounting in the Senior Secondary School Curriculum

Business Accounting education facilitates basic comprehension of both financial and costing principles in managing small businesses accounts. It will enable learners to have a fundamental background and will necessitate:

- a) It creates employment opportunities,
- b) It will expose pupils to the world of accountancy and help them to prepare accounts for businesses.
- c) It ensures proper management of business books,
- d) It instils confidence and introduces the interrelationship between business and accounting.
- e) Develops their initiative and helps them to be more creative in managing business books
- f) It creates Self-confidence in whatever they undertake

### General Learning Outcomes (Broad Goals)

At the end of the course, pupils will be able to:

- understand Business Accounting and its role in business transactions
- appreciate and apply the rules and functions of accounting as they apply to organization
- assemble, analyse and ascertain the cost of producing and procuring goods and services



- develop skills for using Business Accounting as a tool for assisting management with information needed for planning, control and decision making
- acquire the skills required for critical thinking and prudent decision making the application of business accounting concepts
- show awareness of economic use of resources through costing techniques
- demonstrate knowledge of basic methods of presenting cost statements

### Structure of the Syllabus Over the Three Year Senior Secondary Cycle

	SSS 1	SSS 2	SSS 3
<b>Term 1</b>	<ul style="list-style-type: none"> <li>• Introduction to Accounting</li> <li>• Double Entry Principles</li> </ul>	<ul style="list-style-type: none"> <li>• Control Accounts</li> <li>• Manufacturing Accounts</li> <li>• Capital and Revenue Expenditure</li> </ul>	<ul style="list-style-type: none"> <li>• Costing Methods</li> </ul>
<b>Term 2</b>	<ul style="list-style-type: none"> <li>• Accounting Concepts</li> <li>• Bank Reconciliation Statements</li> </ul>	<ul style="list-style-type: none"> <li>• Departmental and Branch Accounting</li> <li>• Accounting for Goods and Service Tax</li> <li>• Accounting for Material</li> </ul>	<ul style="list-style-type: none"> <li>• Costing Techniques</li> </ul>
<b>Term 3</b>	<ul style="list-style-type: none"> <li>• Financial Statements of a Sole Trader</li> </ul>	<ul style="list-style-type: none"> <li>• Accounting for Labour</li> <li>• Financial System</li> </ul>	<ul style="list-style-type: none"> <li>• Budgeting and Budgetary Control</li> <li>• Information Technology in Accounting</li> </ul>



## Teaching Syllabus

### SENIOR SECONDARY YEAR – SSS 1, Term 1

Topic/Theme/Unit	Expected learning outcomes	Recommended teaching methods	Suggested resources	Assessment of learning outcomes
<b>Introduction to Business Accounting</b> <ul style="list-style-type: none"> <li>➤ Definition of terms such as business, accounting, transaction, bookkeeping, capital, assets, liabilities, income, expenses and profit</li> <li>➤ Types of business activities: trading, manufacturing and provision of services</li> <li>➤ Types of business organisations: sole proprietor such as vendors, small to medium enterprises, partnerships, limited companies</li> <li>➤ Importance of accounting</li> <li>➤ Users of accounting information such as households, managers, banks, proprietor</li> </ul>	<b>Pupils should be able to:</b> <ul style="list-style-type: none"> <li>➤ Define accounting terms</li> <li>➤ State the different types of business activities and organisations</li> <li>➤ Explain different types of business activities and organisations</li> <li>➤ Distinguish different types of business organisations</li> <li>➤ Explain the importance of accounting</li> <li>➤ Identify the main users of accounting information</li> </ul>	<ul style="list-style-type: none"> <li>➤ Defining accounting terms</li> <li>➤ Explaining accounting terms</li> <li>➤ Identifying the different types of business activities and organisations</li> <li>➤ Discussing different types of business activities and organisations</li> <li>➤ Stating examples of different types of business activities and organisations in the local community</li> <li>➤ Discussing the differences in the types of business organisations</li> <li>➤ Explaining the importance of accounting</li> <li>➤ Listing users of accounting information</li> </ul>	<ul style="list-style-type: none"> <li>➤ Explanation/Discussion</li> <li>➤ Group discussion</li> <li>➤ Display of charts showing the different Users of accounting information</li> <li>➤ Black/White board</li> </ul>	<ul style="list-style-type: none"> <li>➤ Assignment or Assessment</li> <li>➤ Group presentations</li> <li>➤ Response of the pupils</li> </ul>



Topic/Theme/Unit	Expected learning outcomes	Recommended teaching methods	Suggested resources	Assessment of learning outcomes
		<ul style="list-style-type: none"> <li>➤ Discussing uses of accounting information.</li> <li>➤ Visiting local business organisation's administrative departments</li> </ul>		
<p><b>Accounting cycle (Principles of Double Entry)</b></p> <ul style="list-style-type: none"> <li>➤ Accounting cycle: <ul style="list-style-type: none"> <li>▪ transactions</li> <li>▪ source documents</li> <li>▪ subsidiary books</li> <li>▪ two column cash book</li> <li>▪ sales journal</li> <li>▪ purchases journal</li> <li>▪ sales returns journal</li> <li>▪ purchases returns journal</li> </ul> </li> <li>➤ Use of books of original entry: <ul style="list-style-type: none"> <li>▪ 3 column cash book</li> <li>▪ general journal</li> <li>▪ petty cash book</li> <li>▪ ledger</li> <li>▪ trial balance</li> </ul> </li> <li>➤ Classification, posting and balancing ledger accounts</li> <li>➤ Use of folio numbers</li> </ul>	<p><b>Pupils should be able to:</b></p> <ul style="list-style-type: none"> <li>➤ Define the accounting cycle</li> <li>➤ State the stages involved in the accounting cycle</li> <li>➤ Illustrate stages involved in the accounting cycle</li> <li>➤ Explain stages involved in the accounting cycle</li> <li>➤ Reproduce the accounting cycle</li> <li>➤ Name the subsidiary books</li> <li>➤ Describe the use of subsidiary books</li> <li>➤ Label the columns of the subsidiary books</li> <li>➤ Classify transactions</li> </ul>	<ul style="list-style-type: none"> <li>➤ Explaining accounting cycle</li> <li>➤ Defining the accounting cycle</li> <li>➤ Memorising the stages involved in the accounting cycle</li> <li>➤ Illustrating the stages involved in the accounting cycle</li> <li>➤ Explaining the stages involved in the accounting cycle</li> <li>➤ Reproducing the accounting cycle.</li> <li>➤ Labelling the columns of the subsidiary books</li> <li>➤ Classifying transactions</li> </ul>	<ul style="list-style-type: none"> <li>➤ Group students to discuss</li> <li>➤ Quiz to test pupils cognitive</li> <li>➤ Class discussion</li> <li>➤ Source documents</li> <li>➤ Books of accounts</li> </ul>	<ul style="list-style-type: none"> <li>➤ Participation of pupils in class by answering questions</li> </ul>



Topic/Theme/Unit	Expected learning outcomes	Recommended teaching methods	Suggested resources	Assessment of learning outcomes
<ul style="list-style-type: none"> <li>➤ types of the ledgers and ledger accounts</li> <li>➤ Interpretation of ledger accounts                             <ul style="list-style-type: none"> <li>▪ financial statements</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Record transactions in subsidiary books</li> <li>➤ Explain the entries in the subsidiary books</li> <li>➤ Define trade and cash discount</li> <li>➤ Calculate trade and cash discount</li> <li>➤ Explain the purpose of the petty cash book</li> <li>➤ Record transactions in appropriate books</li> <li>➤ Interpret the entries in the subsidiary books</li> <li>➤ Define the ledger</li> <li>➤ Post entries from subsidiary books to the ledger</li> <li>➤ Balance ledger accounts</li> <li>➤ State the types of ledgers</li> <li>➤ Classify ledger accounts</li> <li>➤ Explain the entries in the ledger accounts</li> </ul>	<ul style="list-style-type: none"> <li>➤ Illustrating the columns of subsidiary books</li> <li>➤ Matching transactions with subsidiary books</li> <li>➤ Entering transactions in subsidiary books</li> <li>➤ Interpreting entries in the subsidiary books</li> <li>➤ Defining the ledger.</li> <li>➤ Posting entries to the ledger.</li> <li>➤ Balancing ledger accounts.</li> <li>➤ Naming the types of ledgers.</li> <li>➤ Classifying ledger accounts.</li> <li>➤ Interpreting ledger accounts.</li> <li>➤ Explanation by the teacher to the pupils</li> </ul>		

**SENIOR SECONDARY YEAR – SSS 1, Term 2**

Topic/Theme/Unit	Expected learning outcomes	Recommended teaching methods	Suggested resources	Assessment of learning outcomes
<p><b>Accounting Concepts</b></p> <ul style="list-style-type: none"> <li>➤ Meaning</li> </ul>	<p><b>Pupils should be able to:</b></p>	<ul style="list-style-type: none"> <li>➤ Explanation by teacher and</li> </ul>	<ul style="list-style-type: none"> <li>➤ Class discussions</li> </ul>	<ul style="list-style-type: none"> <li>➤ Individual participation</li> <li>➤ Assignment/Assessment</li> </ul>



Topic/Theme/Unit	Expected learning outcomes	Recommended teaching methods	Suggested resources	Assessment of learning outcomes
<ul style="list-style-type: none"> <li>➤ Types                             <ul style="list-style-type: none"> <li>▪ matching/accrual</li> <li>▪ prudence</li> <li>▪ going concern</li> <li>▪ consistency</li> <li>▪ historical cost</li> <li>▪ double entry</li> </ul> </li> <li>➤ Significance</li> <li>➤ Limitations</li> </ul>	<ul style="list-style-type: none"> <li>➤ Explain the meaning of accounting concepts</li> <li>➤ Explain the different concepts and apply them</li> <li>➤ Explain the significance and limitations of the concepts</li> </ul>	<ul style="list-style-type: none"> <li>individual contribution by pupils</li> <li>➤ Group discussions with the help of charts/diagrams been displayed</li> </ul>	<ul style="list-style-type: none"> <li>➤ Group work and discussions</li> <li>➤ Textbook</li> <li>➤ Black/White board</li> </ul>	<ul style="list-style-type: none"> <li>➤ Group presentations on the different types of concepts</li> <li>➤ Question and answer session</li> </ul>
<p><b>Bank Reconciliation Statement</b></p> <ul style="list-style-type: none"> <li>➤ Definition</li> <li>➤ Importance</li> <li>➤ Preparation</li> <li>➤ Causes of differences between cash book balance and bank statement balance</li> </ul>	<p><b>Pupils should be able to:</b></p> <ul style="list-style-type: none"> <li>➤ Prepare bank reconciliation statement and identify and correct errors</li> <li>➤ Prepare updated cash book</li> <li>➤ Understand the treatment of bank overdraft</li> <li>➤ Understand the causes of the differences between cash book balance and bank balance</li> </ul>			

**SENIOR SECONDARY YEAR – SSS 1, Term 3**

Topic/Theme/Unit	Expected learning outcomes	Recommended teaching methods	Suggested resources	Assessment of learning outcomes
<b>End of Year Financial Statements</b>	<b>Pupils should be able to:</b>	<ul style="list-style-type: none"> <li>➤ Explanation by teacher</li> </ul>	<ul style="list-style-type: none"> <li>➤ Group work and discussion</li> </ul>	<ul style="list-style-type: none"> <li>➤ Demonstration of group presentation</li> </ul>



Topic/Theme/Unit	Expected learning outcomes	Recommended teaching methods	Suggested resources	Assessment of learning outcomes
<ul style="list-style-type: none"> <li>➤ Purpose of income statements.</li> <li>➤ Preparing income statements.</li> <li>➤ Explaining what statements of financial position are.</li> <li>➤ Drawing up a statement of financial position</li> </ul>	<ul style="list-style-type: none"> <li>➤ Define income statements</li> <li>➤ Explain the need for income statements</li> <li>➤ Draw up income statements</li> <li>➤ Define statements of financial position</li> <li>➤ Prepare statements of financial position</li> </ul>	<ul style="list-style-type: none"> <li>➤ Class discussion</li> <li>➤ Class work</li> <li>➤ To direct the minds of the pupils to key areas as of each lesson</li> <li>➤ Give notes and other reading materials</li> <li>➤ Explanation</li> <li>➤ Illustration</li> <li>➤ Class work</li> </ul>	<ul style="list-style-type: none"> <li>➤ Groups discussions</li> <li>➤ Charts/Diagram</li> <li>➤ Black/White board</li> </ul>	<ul style="list-style-type: none"> <li>➤ Response from students</li> </ul>
<p><b>End of Year Adjustments</b></p> <ul style="list-style-type: none"> <li>➤ Prepayments and accruals for income and expenses (ledger accounts not required)</li> <li>➤ Depreciation: <ul style="list-style-type: none"> <li>▪ causes and methods</li> <li>▪ reducing balance method</li> <li>▪ straight line method</li> </ul> </li> </ul>	<p><b>Pupils should be able to:</b></p> <ul style="list-style-type: none"> <li>➤ Define accruals and prepayments</li> <li>➤ Show adjustments for accruals and prepayments in end of year financial statements</li> <li>➤ Define depreciation</li> <li>➤ State causes of depreciation</li> <li>➤ Calculate depreciation using the given methods</li> </ul>	<ul style="list-style-type: none"> <li>➤ Class discussion</li> <li>➤ Class work</li> <li>➤ To direct the minds of the pupils to key areas as of each lesson</li> <li>➤ Give notes and other reading materials</li> <li>➤ Practical examples of concepts</li> <li>➤ Encourage pupils to watch videos or listen to audios relating to the topic</li> </ul>	<ul style="list-style-type: none"> <li>➤ Groups discussions</li> <li>➤ Charts/Diagram</li> <li>➤ Black/White board</li> </ul>	<ul style="list-style-type: none"> <li>➤ Responses from pupils</li> <li>➤ Interpretation of the Maslow's Hierarchy need pyramid</li> </ul>





**SENIOR SECONDARY YEAR – SSS 2, Term 1**

Topic/Theme/Unit	Expected learning outcomes	Recommended teaching methods	Suggested resources	Assessment of learning outcomes
<b>Control accounts</b> <ul style="list-style-type: none"> <li>➤ Types</li> <li>➤ Purposes</li> <li>➤ Preparation</li> <li>➤ Sources of information</li> </ul>	<b>Pupils should be able to:</b> <ul style="list-style-type: none"> <li>➤ Define control accounts</li> <li>➤ State the purposes of control accounts</li> <li>➤ Name the types of control accounts</li> <li>➤ Identify sources of information for control accounts</li> <li>➤ Prepare control accounts</li> </ul>	<ul style="list-style-type: none"> <li>➤ Explanation by teacher</li> <li>➤ Class discussion</li> <li>➤ Class work</li> <li>➤ To direct the minds of the pupils to key areas as of each lesson</li> <li>➤ Give notes and other reading materials</li> <li>➤ Practical examples of concepts</li> <li>➤ Encourage pupils to watch videos or listen to audios relating to the topic</li> <li>➤ Constructing control accounts</li> </ul>	<ul style="list-style-type: none"> <li>➤ Textbook</li> <li>➤ Black/white board</li> <li>➤ Flipcharts and markers</li> <li>➤ Projector</li> </ul>	<ul style="list-style-type: none"> <li>➤ Response from students on the class work</li> <li>➤ Assignments on all topics</li> <li>➤ Tests on topics covered</li> <li>➤ Group discussions and presentations</li> </ul>
<b>Manufacturing accounts</b> <ul style="list-style-type: none"> <li>➤ Purpose of manufacturing accounts</li> <li>➤ Cost classification in manufacturing accounts</li> <li>➤ Preparation of final accounts of manufacturing concern</li> </ul>	<b>Pupils should be able to:</b> <ul style="list-style-type: none"> <li>➤ Know the purpose of manufacturing accounts</li> <li>➤ Do cost classification in manufacturing accounts</li> <li>➤ Prepare final accounts of manufacturing concern</li> </ul>	<ul style="list-style-type: none"> <li>➤ Explanation by teacher</li> <li>➤ Class discussion</li> <li>➤ Class work</li> <li>➤ To direct the minds of the pupils to key areas as of each lesson</li> <li>➤ Give notes and other reading materials</li> </ul>	<ul style="list-style-type: none"> <li>➤ Charts/diagrams</li> <li>➤ Textbook</li> <li>➤ Black/white board</li> </ul>	<ul style="list-style-type: none"> <li>➤ Presentation on the topic by selected pupils</li> <li>➤ Explanation done by students on what they understand from the topic</li> </ul>



Topic/Theme/Unit	Expected learning outcomes	Recommended teaching methods	Suggested resources	Assessment of learning outcomes
		<ul style="list-style-type: none"> <li>➤ Practical examples of concepts</li> <li>➤ Encourage pupils to watch videos or listen to audios relating to the topic</li> </ul>		
<b>Capital and Revenue Expenditure</b> <ul style="list-style-type: none"> <li>➤ Definitions of capital and revenue expenditure</li> <li>➤ Differences and identification of capital and revenue expenditure</li> </ul>	<b>Pupils should understand:</b> <ul style="list-style-type: none"> <li>➤ Accounting for capital and revenue expenditure in financial statements</li> <li>➤ Effects of incorrect classification on:                             <ul style="list-style-type: none"> <li>▪ profit</li> <li>▪ non-current assets</li> <li>▪ working capital items</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Explanation by teacher</li> <li>➤ Class discussion</li> <li>➤ Class work</li> <li>➤ To direct the minds of the pupils to key areas as of each lesson</li> <li>➤ Give notes and other reading materials</li> <li>➤ Practical examples of concepts</li> </ul>	<ul style="list-style-type: none"> <li>➤ Textbook</li> <li>➤ Black/White board</li> </ul>	<ul style="list-style-type: none"> <li>➤ Assessment/ Assignment</li> <li>➤ Response from students on questions.</li> <li>➤ Presentation on the topic by selected pupils</li> <li>➤ Explanation done by students on what they understand from the topic</li> </ul>

**SENIOR SECONDARY YEAR – SSS 2, Term 3**

Topic/Theme/Unit	Expected learning outcomes	Recommended teaching methods	Suggested resources	Assessment of learning outcomes
<b>Accounting for Labour</b> <ul style="list-style-type: none"> <li>➤ Meaning and types of labour and labour cost:                             <ul style="list-style-type: none"> <li>▪ Skilled and unskilled</li> <li>▪ Direct and indirect</li> </ul> </li> <li>➤ Methods of labour remuneration:                             <ul style="list-style-type: none"> <li>▪ Time rate</li> </ul> </li> </ul>	<b>Pupils should be able to show they:</b> <ul style="list-style-type: none"> <li>➤ Know the meaning and types of labour and labour cost</li> <li>➤ Can explain/apply the methods of labour remuneration</li> </ul>	<ul style="list-style-type: none"> <li>➤ Explanation by teacher</li> <li>➤ Class discussion</li> <li>➤ Class work</li> <li>➤ To direct the minds of the pupils to key areas as of each lesson</li> </ul>	<ul style="list-style-type: none"> <li>➤ Class discussion</li> <li>➤ Charts/diagrams</li> <li>➤ Textbook</li> <li>➤ Black/White board</li> </ul>	<ul style="list-style-type: none"> <li>➤ Assessment/ Assignment</li> <li>➤ Response from students on class presentations</li> </ul>



Topic/Theme/Unit	Expected learning outcomes	Recommended teaching methods	Suggested resources	Assessment of learning outcomes
<ul style="list-style-type: none"> <li>▪ Piece rate: straight piece rate, differential piece rate, piece rate with guaranteed time rate.</li> <li>▪ Incentive schemes: premium bonus, overtime premium</li> <li>➤ Methods of time keeping and concept of idle time.</li> <li>➤ Payroll procedures: <ul style="list-style-type: none"> <li>▪ Preparation of wages analysis sheet</li> <li>▪ Statutory and non-statutory deductions should be emphasized</li> <li>▪ Labour Turnover: meaning, causes and cost</li> <li>▪ Labour turnover ratio</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Can explain the methods of time keeping and concept of idle time</li> <li>➤ Know how to prepare a payroll</li> <li>➤ Can explain the meaning, causes and cost of labour turnover and calculate labour turnover ratio</li> </ul>	<ul style="list-style-type: none"> <li>➤ Give notes and other reading materials</li> <li>➤ Practical examples of concepts</li> <li>➤ Encourage pupils to watch videos or listen to audios relating to the topic</li> </ul>		
<p><b>Financial systems</b></p> <ul style="list-style-type: none"> <li>➤ Meaning and components</li> <li>➤ Meaning, functions and features of: <ul style="list-style-type: none"> <li>▪ Money market</li> <li>▪ Capital market</li> <li>▪ Insurance market</li> </ul> </li> <li>➤ Methods of raising funds from the capital market: <ul style="list-style-type: none"> <li>▪ Offer for sale</li> <li>▪ Offer for subscription</li> </ul> </li> </ul>	<p><b>Pupils should be able to show they:</b></p> <ul style="list-style-type: none"> <li>➤ Know the meaning, functions and features of: <ul style="list-style-type: none"> <li>▪ Money market</li> <li>▪ Capital market</li> <li>▪ Insurance market</li> </ul> </li> <li>➤ Understand methods of raising funds from the capital market:</li> </ul>	<ul style="list-style-type: none"> <li>➤ Explanation by teacher</li> <li>➤ Class discussion</li> <li>➤ Class work</li> <li>➤ To direct the minds of the pupils to key areas as of each lesson</li> <li>➤ Give notes and other reading materials</li> </ul>	<ul style="list-style-type: none"> <li>➤ Class discussion</li> <li>➤ Charts/diagrams</li> <li>➤ Textbook</li> <li>➤ Black/white board</li> </ul>	<ul style="list-style-type: none"> <li>➤ Assessment/assignment</li> <li>➤ Response from students on class presentations</li> </ul>



Topic/Theme/Unit	Expected learning outcomes	Recommended teaching methods	Suggested resources	Assessment of learning outcomes
<ul style="list-style-type: none"> <li>▪ Rights issue</li> <li>▪ Private placement</li> <li>➤ Requirements for accessing the capital market</li> <li>➤ Benefits of capital market to:                             <ul style="list-style-type: none"> <li>▪ Investors</li> <li>▪ Government</li> <li>▪ Economy</li> <li>▪ Individual company</li> </ul> </li> <li>➤ Types, features and reasons for regulation</li> </ul>	<ul style="list-style-type: none"> <li>▪ Offer for sale</li> <li>▪ Offer for subscription</li> <li>▪ Rights issue</li> <li>▪ Private placement</li> <li>➤ Understand the requirements for accessing the capital market</li> <li>➤ Know the benefits of capital market to:                             <ul style="list-style-type: none"> <li>▪ Investors</li> <li>▪ Government</li> <li>▪ Economy</li> <li>▪ Individual company</li> </ul> </li> <li>➤ Understand the types, features and reasons for regulation</li> </ul>	<ul style="list-style-type: none"> <li>➤ Practical examples of concepts</li> <li>➤ Encourage pupils to watch videos or listen to audios relating to the topic</li> </ul>		

### SENIOR SECONDARY YEAR – SSS 3, Term 1

Topic/Theme/Unit	Expected learning outcomes	Recommended teaching methods	Suggested resources	Assessment of learning outcomes
<p><b>Costing methods</b></p> <ul style="list-style-type: none"> <li>➤ Purpose and circumstances under which job/batch costing is applied</li> <li>➤ Ascertainment of cost of a job or batch</li> <li>➤ Meaning and characteristics</li> </ul>	<p><b>Pupils should be able to show they:</b></p> <ul style="list-style-type: none"> <li>➤ Know the purpose and circumstances under which job/batch costing is applied</li> <li>➤ Can ascertain the cost of a job or batch</li> </ul>	<ul style="list-style-type: none"> <li>➤ Explanation by teacher</li> <li>➤ Class discussion</li> <li>➤ Class work</li> <li>➤ To direct the minds of the pupils to key areas as of each lesson</li> </ul>	<ul style="list-style-type: none"> <li>➤ Textbook</li> <li>➤ Black/white board</li> <li>➤ Class discussion</li> </ul>	<ul style="list-style-type: none"> <li>➤ Response from the questions asked by the teacher</li> <li>➤ Assessment/assignment</li> </ul>



Topic/Theme/Unit	Expected learning outcomes	Recommended teaching methods	Suggested resources	Assessment of learning outcomes
<ul style="list-style-type: none"> <li>➤ Preparation of contract accounts and contractee account</li> <li>➤ Meaning and objectives of service costing</li> <li>➤ Organizations that use service costing</li> <li>➤ Ascertainment of cost per unit of services rendered.</li> <li>➤ Explanation and circumstance where process costing is applied</li> <li>➤ Terminologies in process costing, e.g., joint-products, by-products, scrap, waste, etc.</li> </ul>	<ul style="list-style-type: none"> <li>➤ Understand the meaning and characteristics</li> <li>➤ Can prepare contract accounts &amp; contractor accounts</li> <li>➤ Can explain the meaning and objectives of service costing</li> <li>➤ Understand which types of organizations make use of service costing</li> <li>➤ Can ascertain cost per unit of services rendered</li> <li>➤ Can explain situations or circumstances in which process costing is applied</li> <li>➤ Can explain terminologies used in process costing e.g., joint-products, by-products, scrap, waste</li> </ul>	<ul style="list-style-type: none"> <li>➤ Give notes and other reading materials</li> <li>➤ Practical examples of concepts</li> <li>➤ Encourage pupils to watch videos or listen to audios relating to the topic</li> </ul>		

**SENIOR SECONDARY YEAR – SSS 3, Term 2**

Topic/Theme/Unit	Expected learning outcomes	Recommended teaching methods	Suggested resources	Assessment of learning outcomes
<p><b>Costing techniques</b></p> <ul style="list-style-type: none"> <li>➤ Meaning and distinction between marginal and absorption costing.</li> </ul>	<p><b>Pupils should be able to:</b></p> <ul style="list-style-type: none"> <li>➤ Know the meaning and distinction</li> </ul>	<ul style="list-style-type: none"> <li>➤ Explanation by teacher</li> <li>➤ Class discussion</li> <li>➤ Class work</li> </ul>	<ul style="list-style-type: none"> <li>➤ Textbook</li> <li>➤ Black/white board</li> <li>➤ Class discussion</li> </ul>	<ul style="list-style-type: none"> <li>➤ Assessment/ assignment</li> <li>➤ Response from students on questions asked by teacher</li> </ul>



Topic/Theme/Unit	Expected learning outcomes	Recommended teaching methods	Suggested resources	Assessment of learning outcomes
<ul style="list-style-type: none"> <li>➤ Terminologies used in marginal and absorption costing - fixed cost, variable cost, semi-variable costs, contribution, period and product costs etc.</li> <li>➤ Preparation of income statement using both marginal and absorption costing</li> </ul>	<p>between marginal and absorption costing</p> <ul style="list-style-type: none"> <li>➤ Understand the terminologies used in marginal and absorption costing - fixed cost, variable cost, semi-variable costs, contribution, period and product costs etc.</li> <li>➤ Prepare income statement using both marginal and absorption costing</li> </ul>	<ul style="list-style-type: none"> <li>➤ To direct the minds of the pupils to key areas as of each lesson</li> <li>➤ Give notes and other reading materials</li> <li>➤ Practical examples of concepts</li> <li>➤ Encourage pupils to watch videos or listen to audios relating to the topic</li> <li>➤ Conducting educational tours</li> </ul>		
<p><b>Break-even analysis</b></p> <ul style="list-style-type: none"> <li>➤ Meaning, importance, assumptions and limitations of break-even analysis</li> <li>➤ Computation of break-even points in units and values from given data including segregation of costs (using high and low method)</li> <li>➤ Preparation and interpretation of break-even charts</li> </ul>	<p><b>Pupils should be able to:</b></p> <ul style="list-style-type: none"> <li>➤ Know the meaning, importance, assumptions and limitations of break-even analysis</li> <li>➤ Compute break-even points in units and values from given data including segregation of costs (using high and low method)</li> </ul>	<ul style="list-style-type: none"> <li>➤ Explanation by teacher</li> <li>➤ Class discussion</li> <li>➤ Class work</li> <li>➤ To direct the minds of the pupils to key areas as of each lesson</li> <li>➤ Give notes and other reading materials</li> <li>➤ Practical examples of concepts</li> <li>➤ Encourage pupils to watch videos or</li> </ul>	<ul style="list-style-type: none"> <li>➤ Textbook</li> <li>➤ Black/White board</li> <li>➤ Class discussion</li> </ul>	<ul style="list-style-type: none"> <li>➤ Class discussion</li> <li>➤ Assessment/Assignment</li> <li>➤ Response from students on questions asked by teacher</li> </ul>



Topic/Theme/Unit	Expected learning outcomes	Recommended teaching methods	Suggested resources	Assessment of learning outcomes
	<ul style="list-style-type: none"> <li>➤ Prepare and interpret break-even charts</li> </ul>	listen to audios relating to the topic		

### SENIOR SECONDARY YEAR – SSS 3, Term 3

Topic/Theme/Unit	Expected learning outcomes	Recommended teaching methods	Suggested resources	Assessment of learning outcomes
<b>Budgeting and Budgetary Control</b> <ul style="list-style-type: none"> <li>➤ Explanation of basic terminologies in Budgeting and Budgetary control</li> <li>➤ Budgeting process and Administration</li> <li>➤ Importance of Budgeting and Budgetary control. Preparation of budgets will be limited to cash sales, material usage, material purchase and production budgets</li> <li>➤ Functional budgets: sales, production, capital expenditure etc.</li> <li>➤ Cash budget and master budget</li> </ul>	<b>Pupils should be able to:</b> <ul style="list-style-type: none"> <li>➤ Explain basic terminologies in budgeting and budgetary control</li> <li>➤ Explain budgeting process and budget administration</li> <li>➤ Explain the Importance of Budgeting and Budgetary control</li> <li>➤ Prepare budgets but limited to cash sales, material usage, material purchase and production budgets</li> <li>➤ Prepare functional budgets: sales, production, capital expenditure, etc.</li> <li>➤ Prepare cash budget and master budget</li> </ul>	<ul style="list-style-type: none"> <li>➤ Explanation by teacher</li> <li>➤ Class discussion</li> <li>➤ Class work</li> <li>➤ To direct the minds of the pupils to key areas as of each lesson</li> <li>➤ Give notes and other reading materials</li> <li>➤ Practical examples of concepts</li> <li>➤ Encourage pupils to watch videos or listen to audios relating to the topic</li> <li>➤ Conducting educational tours</li> </ul>	<ul style="list-style-type: none"> <li>➤ Textbook</li> <li>➤ Research materials on entrepreneurship</li> <li>➤ Black/White board</li> </ul>	<ul style="list-style-type: none"> <li>➤ Assessment/ Assignment</li> <li>➤ Response from questions asked in class</li> <li>➤ Class/Individual participation</li> </ul>
<b>Information Technology in Accounting</b>	<b>Pupils should be able to:</b>	<ul style="list-style-type: none"> <li>➤ Explanation by teacher</li> </ul>	<ul style="list-style-type: none"> <li>➤ Textbook</li> </ul>	<ul style="list-style-type: none"> <li>➤ Assessment/ Assignment</li> </ul>



<ul style="list-style-type: none"> <li>➤ Manual and computerized accounting processing systems</li> <li>➤ Processes involved in data processing</li> <li>➤ Computer hardware and software</li> <li>➤ Merits and demerits of manual and computerized accounting processing systems</li> </ul>	<ul style="list-style-type: none"> <li>➤ Understand manual and computerized accounting processing systems</li> <li>➤ Understand the processes involved in data processing</li> <li>➤ Understand the Computer Hardware and Software. Understand the Merits and demerits of manual and computerized accounting processing systems</li> </ul>	<ul style="list-style-type: none"> <li>➤ Class discussion</li> <li>➤ Class work</li> <li>➤ Direct the minds of the pupils to key areas as of each lesson</li> <li>➤ Give notes and other reading materials</li> <li>➤ Practical examples of concepts</li> <li>➤ Encourage pupils to watch videos or listen to audios relating to the topic</li> </ul>	<ul style="list-style-type: none"> <li>➤ Research materials on entrepreneurship</li> <li>➤ Black/White board</li> </ul>	<ul style="list-style-type: none"> <li>➤ Response from questions asked in class</li> <li>➤ Class/Individual participation</li> </ul>
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