

BUSINESS STUDIES, F3, T1

REFERENCES: Longman Explore Book, Inventor KLB Book, Certificate Business Studies Book, KLB Top Mark Series Business Studies

W K	LS N	TOPIC	SUB-TOPIC	OBJECTIVES	L/ACTIVITIES	L/T AIDS	REFERENCE	REMARKS
1		REPORTING AND REVISION						
2	1-3	Product Promotion	Trends in product promotion	By the end of the lesson, the learner should be able to Discuss, trends in product promotion	Discussions Browsing, the internet using computer Observing pictures and photos Viewing diagrams and charts Reading newspaper Listening and watching various advertisement on radio and T.V	Computers Pictures Diagrams Charts Radio Television Newspapers Relevant business environment Case studies Resource persons	Inventor KLB book 2 page 136-138 Dynamics of business studies Bk 2 pg 274-277 Certificate business studies book 2 page, 165-166 Gateway sec. Revision pg 161	
3	1	Demand And Supply	Meaning of demand, Factors influencing demand	By the end of the lesson, the learner should be able to Explain the meaning of demand state and explain factors which influence demand for a product	Taking notes Visiting market Asking and answering questions	Market Text book	Longman Explore Business studies students copy Pg 1-3 KLB inventor secondary business studies students book Pg 1-5	
	2	Demand And Supply	The law of demand and derived demand Joint demand Demand schedule	By the end of the lesson, the learner should be able to State the law of demand Give the assumption of law of demand Differentiate derived and joint demand Define demand schedule	Taking notes Asking and answering questions Sketching diagram of demand schedule	Text book	Longman Explore Business studies students copy Pg 4-5 KLB inventor secondary business studies students book Pg 5-7	
	3	Demand And Supply	Demand curves/ movement along the demand curves	By the end of the lesson the learner should be able to Describe demand curves Derive a demand curve from demand schedule Explain movement along the demand curve	Drawing curves Taking notes Asking and answering questions	Text book curves/graphs	Longman Explore Business studies students copy Pg 5-7 KLB inventor secondary business studies students book Pg	
	4-1	Demand And Supply	Shift in the demand curve Definition Causes to increase (right Cause to the left	By the end of the lesson the learner should be able to Describe the shift in the demand curve Explain causes of shift to the left and right	Drawing curves and graphs Taking notes Asking and answering questions	Text book Graphs	Longman Explore Business studies students copy Pg 8-9 KLB inventor secondary business studies students book Pg 8-9	

4	2	Demand And Supply	Supply	By the end of the lesson the learner should be able to define the term supply State factors that influence supply of a product	Asking and answering questions Taking notes	Text book	Longman Explore Business studies students copy Pg 10-11 KLB inventor secondary business studies students book Pg 10-14	
	3	Demand And Supply	Supply Schedule Supply Curve Movement along the supply curve	By the end of the lesson, the learner should be able to: Describe supply schedule Explain the movement along the supply curve	Asking and answering questions Taking notes	Textbook	Longman Explore Business studies students copy Pg 10-11 KLB inventor secondary business studies students book Pg 14-15	
	4	Demand And Supply	Shift in Supply Curves	By the end of the lesson, the learner should be able to: Describe shift in supply curve Derive supply curve from supply schedule Distinguish between movement along a supply curve	Drawing curves Taking notes Asking and answering questions	Text book curves	Longman Explore Business studies students copy Pg 13-14 KLB inventor secondary business studies students book Pg 15-16	
5	1	Demand And Supply	Equilibrium Price and quantity Excess demand and supply	By the end of the lesson the learner should be able to: Determine equilibrium price and quantity State effects price above or below the equilibrium price	Drawing the demand and supply curve Asking and answering questions Taking notes Discussions	Graphs Text book	Longman Explore Business studies students copy Pg 16-19 KLB inventor secondary business studies students book Pg 14-16	
	2	Demand And Supply	Effects of shifts in the demand and supply curves on equilibrium price & quantity Shift in demand Positive shift Negative shift	By the end of the lesson, the learner should be able to : Explain positive and negative shift in demand and the results	Drawing the demand and supply curve Discussions Observing drawn curves on charts Taking notes Asking and answering questions	Charts Textbooks	Longman Explore Business studies students copy Pg 19-20 KLB inventor secondary business studies students book Pg 17-18	
	3 & 4	Demand And Supply	Shift in supply Positive Negative	By the end of the lesson the learner should be able to Explain positive and negative shift in supply	Drawing of supply and demand curves Observing drawn curves from the text book & charts Asking and answering questions Taking notes	Charts Textbook	Longman Explore Business studies students copy Pg 18-20 KLB inventor secondary business studies students book Pg 20	
6	1	Demand And Supply	Other methods of determining price of a product	By the end of the lesson, the learner should be able to	Discussions Asking and answering	Text book Photograph	Longman Explore Business	

			Price control Taxation Auction Tendering Haggling/bargainin	Explain other methods of determining price of a product	questions Taking notes Taking photograph of auctioneers		studies students copy Pg 21 KLB inventor secondary business studies students book Pg 21	
	2	Demand And Supply	Emerging issues Unethical practices & integrity of traders & Revision questions	By the end of the lesson, the learner should be able to: Explain emerging issues Answer questions on the topic covered	Asking and answering questions Discussions Taking notes	Textbook	Longman Explore Business studies students copy Pg 21-23	
7	3	Size And Location Of A Firm	Introduction Theory An-industry A firm Objectives of a firm Reasons around what to produce What How Where When How much	By the end of the lesson, the learner should be able to: Define the terms, theory, a firm, industry Describe the objectives of a firm Explain the decisions around what to produce	Asking and answering questions Discussions Taking notes	Text book	Longman Explore Business studies students book 3copy Pg 24-26 KLB inventor secondary business studies students book Form 3 Pg 23	
	4	Size And Location Of A Firm	Factors influencing the decision on what to produce Consumer preferences Government policies Level of competition Level of technology Economic factors Social, cultural financial liability	By the end of the lesson, the learner should be able to : Explain factors influencing decision on what to produce	Discussions Asking and answering questions Taking notes	Textbook	Longman Explore Business studies students book 3copy Pg 24-26 KLB inventor secondary business studies students book Form 3 pg 23-24	
8	1	Size And Location Of A Firm	Determining the size of a firm Number of employees Volume of output Floor area covered by premises Capital interested Market share	By the end of the lesson, the learner should be able to: Explain different factors determining the size of a firm	Asking and answering questions Discussions Taking notes	Text book	Longman Explore Business studies students book 3copy Pg 28 KLB inventor secondary business studies students book Form 3 24-25	

			Production Methods Sales volume					
	2	Size And Location Of A Firm	The location of a firm Factors that influence the location of a firm Proximity to raw materials Availability of labour Nearness to the market Nearness to the	By the end of the lesson, the learner should be able to Explain factors that influence the location of a firm	Taking notes Discussions Asking and answering questions	Taking notes	Longman Explore Business studies students book 3copy Pg 28-30 KLB inventor secondary business studies students book Form 3 25-27	
	3	Size And Location Of A Firm	Localization of firms in an economy Definition Advantages Disadvantages	By the end of the lesson the learner should be able to Define localization Explain the advantages and disadvantages of localization	Discussions Asking and answering questions Taking notes	Textbook	Longman Explore Business studies students book 3copy Pg 30-31 KLB inventor secondary business studies students book Form 3 27-28	
	4 & 1	Size And Location Of A Firm	Delocalization of firms Economies of scale Advantages & disadvantages Internal economies Technical Managerial Marketing Financial Research Welfare Diversification	By the end of the lesson, the learner should be able to Define delocalization of firms Explain advantages and disadvantages of delocalization Define economies of scale Explain internal economies of scale	Taking notes Discussions Taking notes	Text book	Longman Explore Business studies students book 3copy Pg 32-33 KLB inventor secondary business studies students book Form 3 29-31	
9	2	Size And Location Of A Firm	External Economies Diseconomies of scale Internal diseconomies Managerial High-overhead cost Slow decision Increased risk Wastage Problems of getting	By the end of the lesson, the learner should be able to: Explain external economies of scale Define diseconomies of scale Explain internal diseconomies of scales	Taking notes Asking and answering questions	Textbook	Longman Explore Business studies students book 3copy Pg 33-34 KLB inventor secondary business studies students book Form 3 31-32	

			factors of production					
	3	Size And Location Of A Firm	External diseconomies of scale Scramble for raw materials Non-availability of kind for expansion Competition Targets during wars Existence of small firms in the economy Size of the market Nature of products Flexibility Simplicity in organization Small capital Self control Government support	By the end of the lesson, the learner should be able to: Explain external diseconomies of scale Explain reasons for existence of small firms in economy	Asking and answering Discussions Taking notes	Textbook	Longman Explore Business studies students book 3copy Pg 35-36 KLB inventor secondary business studies students book Form 32-33	
	4	Size And Location Of A Firm	Implication of product activities on the environment Pollution Air Noise Environmental degradation Social effects Depletion of energy sources Solid waste Pollution	By the end of the lesson the learner should be able to: discuss the implications of production activities on the environment and community	Discussion Asking and answering questions Taking notes Visiting a manufacturing firm Listening to resource persons Taking photographs	Text book Photographs Resource persons	Longman Explore Business studies students book 3copy Pg 36-37 KLB inventor secondary business studies students book Form 33-35	
10	1	Size And Location Of A Firm	Maintaining a healthy environment Check on pollution Security Required resource Good interpersonal relation Measures to appreciate the	By the end of the lesson, the learner should be able to: Discuss the ways of main training healthy environment and articulating the negative impacts Explain the emerging issues	Taking notes Asking and answering questions Discussion	Text book	Longman Explore Business studies students book 3copy Pg 36-39 KLB inventor secondary business studies students book Form3 36-38	

			negative impact of production activities to the environment Emerging issues					
	2	Product Markets	Definition Elements dictating market sellers, buyers and product Types and features of product markets Perfect competition	By the end of the lesson, the learner should be able to: Define the term production, market, commodity Describe how nature of buyers, sellers and product determine the type of market Explain perfect competition market State its features	Discussions Asking and answering questions Taking notes	Text book	Longman Explore Business studies students book 3copy Pg 43-46 KLB inventor secondary business studies students book Form3 40-42	
	3	Product Markets	Monopoly market structure Definition Price discrimination Basis of market separation Sources of monopoly power	By the end of the lesson, the learner should be able to: Define monopoly market structure Explain how price discrimination is done in monopoly Market structure Explain the sources of monopoly markets	Asking answering questions Taking notes discussions	textbook	Longman Explore Business studies students book 3copy Pg 46-47 KLB inventor secondary business studies students book Form3 42-45	
	4	Product Markets	Monopolistic Competition. Oligopoly	By the end of the lesson, the learner is supposed to define Monopolistic competition market, oligopoly Explain the characteristics of monopoly and oligopoly markets	Asking and answering questions Taking notes Discussions	Text book	Longman Explore Business studies students book 3copy Pg 47-49 KLB inventor secondary business studies students book Form3 45-49	
11	1	Product Markets	The kinked demand curve Emerging issues	By the end of the lesson, the learner should be able to: Describe the kinked demand curve Draw the curve showing the demand curve Explain the emerging issues in product markets	Sketching the curve Asking and answering questions Taking notes Discussions	Text book	Longman Explore Business studies students book 3copy Pg 49 KLB inventor secondary business studies students book Form3 47-49	
	2	Chain Distribution	Definition of Distribution Channel of distribution Function of channel	By the end of the lesson the learner should be able to: Define distribution State functions of channels of	Charts of sketched channels of distribution Asking and answering questions	Charts Textbook	Longman Explore Business studies students book 3copy Pg 53-55	

			of distribution General channel Local agricultural products Imported agricultural products Locally manufactured goods Imported manufactured goods	distribution Sketch the channels of distribution	Taking notes Discussions		KLB inventor secondary business studies students book Form3 49-53	
	3	Chain Distribution	Roles played by intermediaries in the distribution chain Reducing transaction between producers & consumer Breaking bulk Accumulating bulk Risk taking Providing finance Passing information Product promotion Storage variety	By the end of the lesson, the learner should be able to: Explain roles played by intermediaries in the distribution chain	Asking and answering questions Taking notes Discussions	Text book	Longman Explore Business studies students book 3copy Pg 55-56 KLB inventor secondary business studies students book Form3 54-57	
	4	Chain Distribution	Factors that may influence choice of distribution of channels Nature of goods Nature of market Government policies Nature of competition Cost of channel Need to break bulk Emerging issues Corruption Counterfeit Outsourcing Ecommerce HIV and Aids	By the end of the lesson, the learner should be able to: Explain the different factors that may influence choice of distribution channels Explain the emerging issues	Discussions Asking and answering questions Taking notes	Text book	Longman Explore Business studies students book 3copy Pg 55-56 KLB inventor secondary business studies students book Form3 57-58	
12	1	National Income	Meaning Gross Domestic	By the end of the lesson the	Discussion Teacher explaining the	Text book	Longman Explore Business studies students book 3copy	

			Product Gross National Product Pre-capital income	learner should be able to: Give meaning of national income GNP,GDP, pre-capital income	meanings Asking and answering questions Taking notes		Pg 60-56 KLB inventor secondary business studies students book Form3 59-66	
	2		Circular flow of Income Two sector economy Assumptions Infections Leakages Savings Government	By the end of the lesson the learner should be able to: Describe circular flow of income State the assumptions of two circular or flow of income Define infections and leakages Explain savings government as an injection of leakage	Asking and answering questions Discussions Taking notes Teacher explaining Injections and leakages/savings Sketching the two sector economy circular flow of income	Text book	Longman Explore Business studies students book 3copy Pg 61-62 KLB inventor secondary business studies students book Form3 60-62	
	3	Chain Distribution	Circular glow of income investment Foreign trade Equilibrium national income $S+T+M=I+X+G$ S=saving T=taxes M-Imports I=Investments X=Exports G= Government expenditure	By the end of the lesson, the learner should be able to Explain, investment, foreign trade Describe equilibrium national income	Asking and answering questions Discussions Taking notes	Text book	Longman Explore Business studies students book 3copy Pg 62 KLB inventor secondary business studies students book Form3 62-63	
	4	Chain Distribution	Measurement of National income Expenditure approach National income= $C+I+G+(X-M)$ Problems of expenditure approach	. By the end of the lesson, the learner should be able to: Describe expenditure approach in measuring national income Explain problems associated with expenditure approach	Discussions Taking notes Asking and answering questions	Text book	Longman Explore Business studies students book 3copy Pg 63-64 KLB inventor secondary business studies students book Form3 64-65	
13	1	Chain Distribution	Income approach $I=G.N.I$ -Depreciation Problems of income approach	By the end of the lesson, the learner should be able to Describe: Income approach Explain problems associated with income approach	Discussion Taking notes Asking and answering questions	Text book	Longman Explore Business studies students book 3copy Pg 63 KLB inventor secondary business studies students book Form3 64-65	
	2	Chain Distribution	The output method	By the end of the lesson the learner should be able to:	Taking notes	Text book	Longman Explore Business	

			Problems of using output approach	Describe the out-put method in measuring national income Explain problems associated with output approach	Asking and answering questions Discussions		studies book 3copy Pg 65-66 KLB inventor secondary business studies students book Form3 63-64		
	3	Chain Distribution	Uses of National income statistics Indicators of standards of living Comparing standards of living in different countries Assessing the performance of economy over time Assisting the government to practice economy	By the end of the lesson, the learner should be able to: Describe the uses of national income statics	Discussions Asking and answering questions Taking notes	Text book	Longman Explore Business studies students book 3copy Pg 67-68 KLB inventor secondary business studies students book Form3 66-67		
	4	Chain Distribution	Problems encountered in measuring the national income	By the end of the lesson, the learner should be able to: Explain factors which influence the level of national income Discuss emerging issues in national income	Asking and answering questions Take notes Discussions	Text book	KLB inventor secondary business studies students book Form3 66-67		
14	1	Chain Distribution	Factors which influence the level of national income Labour supply Level of technology Amount and quality of capital Entrepreneurship and development Political stability Abundance of natural resources Emerging issues	By the end of the lesson, the learner should be able to: Explain factors which influence the level of national income Discuss emerging issues in national income.	Discussions Asking and answering questions Taking notes	Text book	Longman Explore Business studies students book 3copy Pg 68-69 KLB inventor secondary business studies students book Form3 68-70		
	2 - 4	Chain Distribution	Taking questions on the topics covered	By the end of the lesson, the learner should be able to: Answer questions on the topics covered	Asking and answering questions Taking notes Discussion	Full-scalp Pens Chalk board	Revision text High flyer		
15			END OF TERM EXAM						

BUSINESS STUDIES, F3, T2

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W K	LS N	TOPIC	SUB-TOPIC	OBJECTIVES	L/ACTIVITIES	L/T AIDS	REFERENCE	REMARKS
1		REPORTING AND REVISION OF LAST TERM'S EXAMS						
2	1 & 2	Population And Employment	Introduction basic concepts Fertility Mortality Growth rates	By the end of the lesson, the learner should be able to: Define the term Fertility State factors that may influence fertility rates Define mortality Discuss mortality Define growth rates Describe factors that may lead to high birth rates Describe factors that may lead to decline in birth rates	Asking questions Taking notes	Text book	Longman Explore Business studies students book 3copy Pg 73-74 KLB inventor secondary business studies students book Form3 71	
	3 & 4	Population And Employment	Optimum population Under-population	By the end of the lesson the learner should be able to: Describe optimum population Describe under-population Explain factors which are likely to lead to under-population Demerits of under population	Asking questions Taking notes	Text book Journals Magazines Newspapers		
3	1	Population And Employment	Over-population Definition Advantages Disadvantages	By the end of the lesson, the learner should be able to Define over-population Explain advantages of over- population Explain disadvantages of over- population	Asking and answering questions Taking notes Discussions Reading journals and magazines on population census	Text book Journals Magazines	Longman Explore Business studies students book 3copy Pg 75-77 KLB inventor secondary business studies students book Form3 75-76	
	2	Population And Employment	Young population Factors leading to young population Challenges ageing population	By the end of the lesson, the learner should be able to explain factors leading to young population Describe ageing population State problems of ageing population	Reading journals on population Reading magazines and newspapers on population Asking and answering questions Taking notes	Journals Magazines Newspapers Text book	Longman Explore Business studies students book 3copy Pg 76-77 KLB inventor secondary business studies students book Form3 78-79	
	3	Population And	Declining population	By the end of the lesson, the learner should be able to:	Reading journals on population	Journals	Longman Explore Business studies students book 3copy	

		Employment	Factors leading to declining population Effects of declining population Population structure	State the factors leading to declining population Explain the effects of declining population Describe population on structure	Reading magazines and newspapers Asking and answering questions Taking notes	Magazines Newspapers Text book	Pg 76 KLB inventor secondary business studies students book Form3 79-80	
	4 & 1	Population And Employment	Implications of population size and structure on development Positive Negative	By the end of the lesson, the learner should be able to: Explain positive and negative implication of population size and structure on development sketch vicious circle of rapid population	Asking and answering questions Taking notes Discussions	Text book	Longman Explore Business studies students book 3copy Pg 77-78 KLB inventor secondary business studies students book Form3 81-82	
4	2	Employment And Un Employment	Definition of employment, unemployment Types of unemployment Seasonal functional Structural cyclical Real wage Involuntary Disguised Residual Erratic	By the end of the lesson, the learner should be able to: Define terms Employment Unemployment Describe different types of unemployment	Asking and answering questions Taking notes Discussion	Text book	Longman Explore Business studies students book 3copy Pg 77-78 KLB inventor secondary business studies students book Form3 84-86	
	3	Population And Employment	Causes of unemployment Rapid population Low demand for goods & services Job selection Inappropriate technology Inappropriate education system Seasonality of jobs Technology	By the end of the lesson, the learner should be able to Explain the cause of unemployment	Asking and answering questions Taking notes Discussions	Text book	Longman Explore Business studies students book 3copy Pg 87-88 KLB inventor secondary business studies students book Form3 87-88	
	4	Population And Employment	Saving unemployment problems Population control Education reforms Appropriate technology Diversification of economic activities	By the end of the lesson, the learner should be able to describe how unemployment problems can be solved	Asking and answering questions Taking notes Discussions	Text book	Longman Explore Business studies students book 3copy Pg 81-82 KLB inventor secondary business studies students book Form3 89-90	

			Increase government expenditure Employment creation					
5	1	Population And Employment	Emerging issues Hiv & Aids Reduced family sizes Population census Unemployment Gender Corruption	By the end of the lesson, the learner should be able to; Explain the emerging issues on population and employment	Asking and answering questions Taking notes Discussions	Text book	Longman Explore Business studies students book 3copy Pg 82-83	
	2 & 3	Net Worth Of A Business	Assets Liabilities Capitals Book keeping Education	By the end of the lesson, the learner should be able to Explain the meaning of the terms Assets, liabilities capital Derive the book keeping equation	Asking and answering questions Taking notes discussions	Text book Observing pictures of assets, houses and money	Longman Explore Business studies students book 3copy Pg 86-88 KLB inventor secondary business studies students book Form3 92-96	
	4	Net Worth Of A Business	Balance sheet Format, order of formation	By the end of the lesson, the learner should be able to: Prepare a simple balance sheet in the order of permanency and liquidity	Taking notes Discussions Asking and answering questions	Text book Newspaper	Longman Explore Business studies students book 3copy Pg 88-89 KLB inventor secondary business studies students book Form3 97-99	
6	1	Net Worth Of A Business	Importance of balance Relationship between book keeping equation and the balance sheet Net worth of business Emerging issues	By the end of the lesson, the learner should be able to: To relate the accounting equation to balance sheet State the importance of balance sheet Explain the meaning of net worth of a business State the emerging issues	Asking and answering questions Taking notes Discussions	Text book	Longman Explore Business studies students book 3copy Pg 90-91 KLB inventor secondary business studies students book Form3 99-100	
	2	Business Transactions	Meaning of Business transactions Cash & Credit transactions Effects of transaction on balance sheet	By the end of the lesson, the learner should be able to: Explain the meaning of business transaction Distinguish between cash and credit transactions Determine the effects of transactions on the balance sheet	Taking notes Asking and answering questions Discussions <i>© Education Plus Agencies</i>	Textbook	Longman Explore Business studies students book 3copy Pg 96-99 KLB inventor secondary business studies students book Form3 103-108	

7		Net Worth Of A Business	Changes in Capital Drawing Additional investment	By the end of the lesson, the learner should be able to: Discuss changes in capital resulting from drawings Additional investment	Asking and answering questions Taking notes Discussions	Text book	Longman Explore Business studies 3copy Pg 99-101 KLB inventor secondary business Form3 108-109	
	4	Net Worth Of A Business	Changes in capital profits, losses Initial and final capital	By the end of the lesson, the learner should be able to: Discuss how profits and loss change capital Determine initial and final capital of the business Explain the emerging issues	Asking and answering questions Taking notes Discussions	Text book	Longman Explore Business studies students book 3copy Pg 101-103 KLB inventor secondary business studies students book Form3 110-111	
8	1	Net Worth Of A Business	Revision Question	By the end of lesson the learner should be able to: Answer questions on the topics covered	Questions and answering	Full scalp Pens Question papers	Longman Explore Business studies students book 3copy Pg 105-107 KLB inventor secondary business studies students book Form3 111-116	
	2	Ledger	Introduction Meaning and purpose of the ledger Format of a ledger account	By the end of the lesson, the learner should be able to: Explain the meaning and purpose of a ledger	Asking and answering questions Taking notes Discussions	Text book	Longman Explore Business studies students book 3copy Pg 108-109 KLB inventor secondary business studies students book Form3 117-118	
	3 & 4	Ledger	Rules of recording Transactions in ledger accounts Assets Liability Capital Expenses Revenues	By the end of the lesson, the learner should be able to: Explain the rules of recording business transactions in a ledger account	Discussions Taking notes Asking and answering questions	Text book	Longman Explore Business studies students book 3copy Pg 111 KLB inventor secondary business studies students book Form3 118-119	
9	1	Ledger	The concept of double entry Recording business transactions in the ledger Sales Sale Returns	By the end of the lesson, the learner should be able to: Explain the concept of double entry Record business transaction in various ledger accounts Sales and sales returns	Taking notes Discussions Asking and answering questions	Text book	Longman Explore Business studies students book 3copy Pg110- 111, 115,116 KLB inventor secondary business studies students book Form3 120-126, 128,130	
	2	Ledger	Recording of stock in ledger accounts	By the end of the lesson, the learner should be able to	Asking and answering questions	Text book	Longman Explore Business studies students book 3copy	

			Purchases Purchases returns	Record purchases and purchases returns in the ledger	Taking notes Discussions		Pg 113, 114,116 KLB inventor secondary business studies students book Form3 126, 127,129	
	3	Ledger	Recording expenses, returns and drawing in the ledger accounts	By the end of the lesson, the learner should be able to: Record expenses, revenues and drawing in the ledger accounts	Taking notes Discussions Asking questions and answering	Text book	Longman Explore Business studies students book 3copy Pg 113, 114,116 KLB inventor secondary business studies students book Form3 130-132	
	4	Ledger	Balancing ledger accounts With one item Opening balances Uses of the ledger accounts	By the end of the lesson the learner should be able to: Record transaction with one item, opening balances Balance of the ledger accounts State the uses of ledger accounts	Taking notes Asking and answering questions Discussions	Textbook	Longman Explore Business studies students book 3copy Pg 113, 119-123 KLB inventor secondary business studies students book Form3 pg 133-137	
10	1	Ledger	Trial Balance Definition Purpose Limitations	By the end of the lesson, the learner should be able to: Define the terms trial balance State purposes of trial balance	Asking questions Taking notes Discussions	Text book	Longman Explore Business studies students book 3copy Pg 124-126 KLB inventor secondary business studies students book Form3 137-139	
	2	Ledger	Classification of ledger accounts Classes of accounts	By the end of the lesson the learner should be able to: (i) Classify accounts Discuss the various types of ledgers	Asking and answering questions Taking notes Discussion	Text book	Longman Explore Business studies students book 3copy Pg 127-128 KLB inventor secondary business studies students book Form3 pg 139-141	
	3 & 4	Ledger	Revision Questions Emerging issues	By the end of the lesson, the learner should be able to: Answer questions in the topics covered Explain the emerging issues	Answering questions Taking notes Discussions	Text book	Longman Explore Business studies students book 3copy Pg 131-137 KLB inventor secondary business studies students book Form3 pg 142-149	
11	TOPICAL REVISION							
12	TOPICAL REVISION							
13	END OF TERM EXAMINATIONS							
14	CLOSING							

BUSINESS STUDIES, F3, T3

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W K	LS N	TOPIC	SUB-TOPIC	OBJECTIVES	L/ACTIVITIES	L/T AIDS	REFERENCE	REMARKS
1		REPORTING AND REVISION OF LAST TERM'S EXAMS						
2	1 & 2	The Cash Book	Introduction Types of cash book -single column cash book Purpose of cash book	By the end of the lesson, the learner should be able to; Explain the meaning and purpose of a cash-book Record transaction in single-column cash-book	Asking and answering questions Taking notes Observing sample of cash book	Text book Cash book	Longman Explore Business studies students book 3copy Pg 138-139 KLB inventor secondary business studies students book Form3 150-152	
	3 & 4	The Cash Book	The two column cash-book	By the end of the lesson, the learner should be able to: Record transactions in the two column cash-book	Taking notes Answering and asking questions Observing sample of cash-book	Text book Cash book	Longman Explore Business studies students book 3copy Pg 139-140 KLB inventor secondary business studies students book Form3 153-154	
3	1 & 2	The Cash Book	Three column cash book	By the end of the lesson, the learner should be able to: Record transactions in the three column cash-book Explain the purpose of three column cash book	Asking and answering questions Taking notes Observing sample cash-book	Cash-book Text book	Longman Explore Business studies students book 3copy Pg 140 KLB inventor secondary business studies students book Form3 161	
	3 & §	The Cash Book	Central Entry Emerging issues	By the end of the lesson, the learner should be able to: Explain the term contra-entry Explain the emerging issues	Asking and answering questions Discussions Taking notes Observing sample of cash-book	Cash – book Text book	Longman Explore Business studies students book 3copy Pg 141-145	
3- 12		REVISION AND EXAMS						