

**THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY**



**BOOK-KEEPING SYLLABUS FOR ORDINARY SECONDARY EDUCATION  
FORM I-IV  
2023**

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## Table of Content

List of Tables.....	iv
Abbreviations and Acronyms.....	v
Acknowledgements.....	vi
1.0 Introduction.....	1
2.0 Main Objectives of Education in Tanzania.....	1
3.0 Objectives of Secondary Education.....	2
4.0 General Competences for Ordinary Secondary Education.....	3
5.0 Main and Specific Competences.....	3
6.0 Roles of Teachers, Students and Parents in Teaching and Learning.....	4
6.1 The teacher.....	4
6.2 The Student.....	5
6.3 The Parent.....	6
7.0 Teaching and Learning Methods.....	6
8.0 Teaching and Learning Resources.....	6
9.0 Assessment.....	7
10.0 Number of Periods.....	8
11.0 Teaching and Learning Contents.....	8
Form I.....	9
Form II.....	15
Form III.....	20
Form IV.....	27
Bibliography.....	32

## List of Tables

Table 1: Main and Specific Competences for Form I-IV .....	3
Table 2: Contribution of Continuous Assessment and National Examination in the final score .....	7
Table 3: Detailed contents Form I .....	9
Table 4: Detailed contents Form II .....	15
Table 5: Detailed contents Form III .....	20
Table 6: Detailed contents Form IV .....	27

## Abbreviations and Acronyms

ICT	Information and Communication Technology
TIE	Tanzania Institute of Education
TSL	Tanzanian Sign Language

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## **1.0 Introduction**

Book-keeping is a compulsory subject for Form I - IV students in Business Studies stream of the General Education. It is also an elective subject to students on other streams. Learning Book-keeping will provide students with foundational knowledge and skills needed to accurately record, organise, and maintain financial transactions, ensuring compliance and enabling informed decision-making. It will also help to grasp the basic accounting principles, mastering the use of accounting software, creating and analysing financial documents, developing attention to detail and professional skills, gaining the ability to effectively communicate financial information and contributing to the success of any project. These will equip the student with competences to record business transactions and prepare basic financial statements and financial budget useful for both decision-making and for tax audit and other audits.

The syllabus is designed to guide the teaching and learning of Book-keeping at ordinary Secondary Education, Form I-IV in the United Republic of Tanzania. The syllabus interprets the competences indicated in the 2023 Ordinary Secondary Education Curriculum. It provides information that will enable teachers to plan their teaching and learning processes effectively. It also facilitate teaching and learning opportunities that help teachers to apply different methods and strategies to promote students' Book-keeping skills and develop 21<sup>st</sup> century skills which include critical thinking, creativity, collaboration, communication and problem solving.

## **2.0 Main Objectives of Education in Tanzania**

The main objectives of education in Tanzania are to enable every Tanzanian to:

- (a) Develop and improve his or her personality so that he or she values himself or herself and develops self-confidence;
- (b) Respect the culture, traditions and customs of Tanzania; cultural differences; dignity; human rights; attitudes and inclusive actions;
- (c) Advance knowledge and apply science and technology, creativity, critical thinking, innovation, cooperation, communication and positive attitudes for his or her own development and the sustainable development of the nation and the world at large;
- (d) Understand and protect national values, including dignity, patriotism, integrity, unity, transparency, honesty, accountability and the national language;

- (e) Develop life and work-related skills to increase efficiency in everyday life;
- (f) Develop a habit of loving and valuing work to increase productivity and efficiency in production and service provision;
- (g) Identify and consider cross-cutting issues, including the health and well-being of the society, gender equality, as well as the management and sustainable conservation of the environment; and
- (h) Develop national and international cooperation, peace and justice per the Constitution of the United Republic of Tanzania and international conventions.

### **3.0 Objectives of Secondary Education**

The objectives of Ordinary Secondary Education- General Education are to

- (a) Strengthen, broaden and develop a deeper understanding of the knowledge, skills and attitudes developed at the Primary Education level;
- (b) Safeguard customs and traditions, national unity, national values, democracy, respect for human and civil rights, duties and responsibilities associated with such rights;
- (c) Develop self-confidence and the ability to learn in various fields, including science and technology as well as theoretical and technical knowledge;
- (d) Improve communication using Tanzanian Sign Language (TSL), tactile communication, Kiswahili and English. The student should be encouraged to develop competence in least one other foreign language, depending on the school situation;
- (e) Strengthen accountability for cross-cutting social issues, including health, security, gender equality and sustainable environmental conservation;
- (f) Develop competence and various skills which will enable the student to employ himself or herself, to be employed and to manage his or her life by exploiting his or her environment well; and
- (g) Develop readiness to continue to upper secondary and tertiary education.



#### 4.0 General Competences for Ordinary Secondary Education

The general competences that will be developed by a student of Ordinary Secondary Education are to:

- (a) Use the knowledge and skills acquired in the Primary Education stage to strengthen and expand academic understanding;
- (b) Value citizenship and national customs;
- (c) Demonstrate confidence in learning various professions including Science and Technology, theoretical and technical knowledge;
- (d) Use language skills including Tanzanian Sign Language (TSL), sign language, Kiswahili language, English and at least one other foreign language to communicate;
- (e) Use knowledge of cross-cutting issues to manage the environment around them; and
- (f) Use knowledge and skills to enable a student to employ oneself, be employed as well as manage life and his/her environment.

#### 5.0 Main and Specific Competences

The main and specific competences to be developed are presented Table 1.

**Table 1.** *Main and Specific Competences for Form I-IV*

Main competences	Specific competences
1.0 Demonstrate mastery of the principles of Book-keeping	1.1 Demonstrate an understanding of the basic principles and theories of Book-keeping 1.2 Record business transactions using source documents 1.3 Prepare a trial balance

<b>Main competences</b>	<b>Specific competences</b>
2.0 Prepare basic financial statements	2.1 Prepare basic profit or loss statements 2.2 Prepare basic business financial position statements 2.3 Prepare basic Statement of Cashflows 2.4 Prepare basic financial statements for audit
3.0 Prepare financial statements for non-commercial institutions	3.1 Demonstrate an understanding of commercial and non-commercial organisations 3.2 Prepare financial statements of non-commercial organisations
4.0 Demonstrate mastery of financial assets control	4.1 Prepare bank reconciliation statements 4.2 Prepare a financial budget 4.3 Adjust records in financial statements
5.0 Demonstrate mastery of the use of ICT in Book-keeping	5.1 Use basic accounting packages

## **6.0 Roles of Teachers, Students and Parents in Teaching and Learning**

A good relationship between a teacher student and parents or guardian is fundamental in ensuring successful learning. This section outlines the roles of each participant in facilitating effective teaching and learning of Book-keeping

### **6.1 The teacher**

The teacher is expected to:

- (a) Help the student to learn and acquire the intended competences in Book-keeping;

- (b) Use teaching and learning approaches that will allow student with needs and abilities to:
  - (i) develops the competencies needed in the 21<sup>st</sup> century;
  - (ii) actively participate in the teaching and learning process;
- (c) Use student centred instructional strategies that make the student a centre of learning which allow them to think, reflect and search for information from various sources;
- (d) Create a friendly teaching and learning environment;
- (e) Prepare and improvise teaching and learning resources;
- (f) Conduct formative assessment regularly by using tools and methods which assess theory and practice;
- (g) Treat all the students equally irrespective of their differences;
- (h) Protect the student while at school;
- (i) Keep track of the student's daily progress;
- (j) Identify individual student's needs and provide the right intervention;
- (k) Involve parents/guardians and the society at large in the student's learning process; and
- (l) Integrate cross-cutting issues and ICT in the teaching and learning process.

## **6.2 The student**

The student is expected to:

- (a) Develop the intended competences by participating on various learning activities inside and outside the classroom;
- (b) Actively engage in the teaching and learning process; and
- (c) Participate in the search for knowledge from various sources, including textbooks, reference books and other publications in online libraries.

### **6.3 The parent**

The parent/guardian is expected to:

- (a) Monitor a child's academic progress in school;
- (b) Where possible, provide child with the needed academic support;
- (c) Provide a child with a safe and friendly home environment which is conducive for their learning;
- (d) Keep track of the child's progress in behaviour;
- (e) Ensure that the child is safe while at home;
- (f) Give the child all necessary materials required in the learning process; and
- (g) Instil in the child a sense of commitment and positive value towards education.

### **7.0 Teaching and Learning Methods**

The teaching and learning methods are instrumental in developing student's competences. This syllabus suggests teaching and learning methods for each activity which includes but not limited to discussions, presentations, field visits, practical work, research, scientific experiments, and project works. However, a teacher is advised to plan and use other appropriate methods based on the environment or context. All the teaching and learning methods should be integrated with the everyday lives of students.

### **8.0 Teaching and Learning Resources**

The process of teaching and learning requires different resources. In that regard, both, the teacher and students should work together to collect or improvise alternative resources available in the school and home environment when needed. The teacher and students are expected to constantly seek for information from various sources to effectively facilitate teaching and learning. The list of approved textbooks and reference books shall be provided by TIE.

## 9.0 Assessment

Assessment is important in teaching and learning of Book-keeping subject. It is divided into formative and summative assessments. Formative assessment informs both the teacher and students on the progress of teaching and learning, and in making decisions on improving the teaching and learning process. Teachers are therefore, expected to apply a wide range of formative assessment methods which include but not limited to discussions, presentations, oral questions, experiments, observations, practical and projects.

Summative assessment, on the other hand, will focus on determining student's achievement of learning. Teachers are expected to use a variety of summative assessments including mid-term tests, terminal, mock examinations and projects. The scores obtained from these assessments will be used as Continuous Assessment (CA). Therefore, the continuous assessments shall contribute 30% and the National Form IV Examination shall be 70% of the student's final achievement, as presented in Table 2.

**Table 2:** *Contribution of Continuous Assessment and National Examination in the final score*

<b>Assessment Measures</b>	<b>Weight (%)</b>
Form Two National Assessment	10
Form Three Final Assessment	05
Project	05
Form IV Mock Examination	10
Form IV National Examination	70
<b>Total</b>	<b>100</b>

## **10.0 Number of Periods**

Book-keeping Syllabus for Ordinary Secondary Education provides estimates of the time that will be spent in teaching and learning, in consideration of the complexity of the specific competences and the learning activities. Six periods of 40 minutes each, have been allocated for this subject per week, of which two periods per week is allocated for Form I-II classes and four periods per week is allocated for form III-IV classes.

## **11.0 Teaching and Learning Contents**

The contents of this syllabus are presented in matrix form with seven columns which include main competence, specific competence, learning activities, suggested methods, assessment criteria, resources, and periods are presented in table 3-6

## Form I

**Table 3: Detailed Contents Form I**

Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
1.0. Demonstrate mastery of the principles of Book-keeping	1.1. Demonstrate an understanding of the basic principles and theories of Book-keeping	(a) Explain the concept of Book Keeping (origin, meaning, purpose, relationship with other disciplines and basic terms)	<p><b>Brainstorming:</b> why and where business owners keep their financial records in community</p> <p><b>Presentation:</b> discuss and summarize by connecting their views to the books of original entry; meaning and purpose of Book-keeping</p> <p><b>case study:</b> to lead students to discuss the relationship of Book-keeping and other subjects then conclude the discussion</p>	Concept of Book-keeping is clearly explained	<p>Sample of invoice/receipt</p> <p>YouTube Channels</p> <p>Interactive Website</p>	18
		(b) Explain the basis for recording business transactions ( <i>accounting assumptions and principles</i> )	<p><b>Group discussion</b> Provide documents of accounting assumptions and principles for students to discuss aspects that guide the recording of business transactions</p> <p><b>Presentation:</b> Randomly select students from the groups to present</p>	Accounting assumptions and principles are well explained	<p>Accounting Forums and Communities</p> <p>Websites</p> <p>Sample of invoice/receipt</p>	

Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
			their views in plenary and conclude			
		(c) Describe the theory of the double-entry system of Book-keeping(the accounting equation)	<b>Skills lab:</b> <b>Group Discussion:</b> Organize students to discuss the theory of double-entry system by focusing on the accounting equation <b>Demonstrate:</b> Lead students to demonstrate on how to use accounting equation	The double entry theory and the accounting equation are well described	Sample of ledger Sample of receipts and payments	
		(d) Describe various types of accounts (assets, liabilities, capital, revenue and expenses)	<b>Think-ink-pair-share:</b> meaning of assets, liabilities, capital, revenue and expenses <b>Panel Discussion:</b> discuss types of accounts and conclude	The five key accounts are well described	Accounting Software Tutorials Interactive Learning Platforms	
	1.2 Record business transactions using source documents	(a) Identify sources of business transactions (source documents)	<b>Gallery walks:</b> Guide students through gallery walk to identify source documents of business transactions Summarize and conclude the lesson	Various sources of business transactions are identified	Sample of source documents	27



Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
		(b) Record business transactions from various source documents	<p><b>Skills lab:</b>  <b>Demonstrate:</b>  how to record business transactions from various source documents</p> <p><b>Practice:</b>  Guide students individually to practice on how to record business transactions and present their work.  Summarize and conclude the lesson</p>	Business transactions are correctly recorded	Sample of a day book	
		(c) Post recorded business transactions from books of original entry to ledger accounts and balance off the accounts	<p><b>Skills lab:</b>  <b>Demonstrate:</b> on how to post business transactions from the books of original entry to the ledger accounts and balance off the accounts</p> <p><b>Practice:</b>  Guide students individually to practice on how to post business transactions and present their work</p>	Posting is correctly done	Sample of a ledger  Sample of Book of Original Entry	

Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
			Summarize and conclude the lesson			
	1.3. Prepare a trial balance	(a) Describe the trial balance	<p><b>Group Discussions:</b> discuss the meaning of trial balance and its importance</p> <p><b>Demonstrate:</b> on how to prepare the trial balance and let students practice thereafter conclude</p>	The Trial balance is well described	Sample of accounts	5
		(b) Prepare a trial balance to check the arithmetical accuracy of ledger accounts	<p><b>Group Discussion:</b> errors that may happen in the trial balance</p> <p><b>Skills lab:</b> Demonstrate on how to check errors in ledger accounts through trial balance and to prepare the trial balance to check the arithmetical accuracy of the ledger accounts</p>	Trial balance is prepared correctly	Sample of accounts	

Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
2.0 Prepare basic financial statements	2.1. Prepare basic profit or loss statements	(a) Describe basic financial statements ( <i>meaning, types, purpose, content and format</i> )	<p><b>Brainstorming:</b> financial statements how they look like and then share the meaning, types and purpose of financial statements.</p> <p><b>Skills lab:</b></p> <p><b>Demonstrate</b> by prepare different format of financial statements and show their key contents</p> <p><b>practice</b> how to prepare formats of financial statements</p> <p>Guide students present their work and conclude</p>	Basic financial statements are well described	Sample of financial statements.	10
		(b) Prepare a basic income statement	<p><b>Demonstrate:</b> how to prepare income statement</p> <p><b>Practice:</b> Guide students to prepare basic income statement</p> <p><b>Presentation:</b> Guide students to present their work for conclusion</p>	Basic income statement is well prepared	Sample of financial statements	

Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
	2.2 Prepare basic business financial position statements	(a) Classify assets and liabilities	<p><b>Group Discussion</b> Students in groups to discuss the classification of accounts</p> <p><b>Practice:</b> Guide students to classify assets and liabilities of an enterprise</p>	Assets and liabilities are correctly classified	Sample of financial statements	10
		(b) Prepare a basic statement of financial position	<p><b>Demonstrate:</b> how to prepare basic financial statement</p> <p><b>Practice:</b> Guide students to prepare basic financial statement</p> <p><b>Presentation:</b> Guide students to present their work for conclusion</p>	Basic statement of financial position correctly prepared	Sample of financial statements	

## Form II

**Table 4: Detailed Contents Form II**

Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
1.0 Demonstrate mastery of the principles of Book-keeping	1.1 Record business transactions using source documents	(a) Describe cash and banking transactions ( <i>types of cash books</i> )	<p><b>Guest Speaker:</b> Invite an accountant from nearby office to share knowledge and skills about cash and banking transactions by addressing types of cash books</p> <p><b>Summarize</b> the lesson by linking the guest speaker experience on types of cash books and then let students reflect on the guest speaker</p>	Different types of cash books are well described	Sample of invoice/receipt	30
		(b) Record cash/bank receipts and payments from various source documents in the Cash Book	<p><b>Skills club:</b> discuss aspects that should be observed when you record cash/bank receipts and payments from various source documents in the cash book and lead them to present.</p>	Double column, Three-column and Petty cash book are correctly prepared	Sample of invoice/receipt	

Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
		<i>(double column, three-column or petty cash book)</i>	<p><b>Business club:</b> Design a project that will enable students practice to record cash/bank receipts and payments from various source documents.</p> <p>Guide students to present their works and conclude</p>			
	1.2. Prepare a Trial balance	(a) Describe errors in the Trial balance <i>(meaning, types, sources and detection)</i>	<p><b>Group discussion:</b> Lead students to discuss meaning, types, sources and detection of trial balance</p> <p>Summarize and conclude the lesson</p>	Errors in the trial balance are well described	Sample of accounts	10
		(b) Correct errors in the Trial balance by means of journal entries and adjust the trial balance	<p><b>Demonstration:</b> on how to correct errors in the trial balance by using journal entries and adjust the trial balance</p> <p><b>Practice:</b> guide students to practice on how to correct errors in the trial balance and adjust the trial balance</p> <p><b>Presentation:</b> Guide students to present their works and conclude</p>	Errors in the trial balance are well corrected	Sample of accounts	

Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
2.0 Demonstrate mastery of financial assets control	2.1. Prepare bank reconciliation statements	(a) Describe a Bank reconciliation statement ( <i>meaning, importance, reasons for inconsistencies, and the key terms used</i> )	<p><b>Guest Speaker:</b> Invite the guest speaker to talk about bank reconciliation statement</p> <p><b>Skills lab:</b> Guide students to discuss on meaning, importance, reasons for inconsistencies and the key terms used in bank reconciliation statement</p> <p><b>Demonstrate:</b> Demonstrate on how to prepare bank reconciliation statement</p> <p><b>Practice:</b> Guide students to prepare bank reconciliation statement and conclude</p>	Bank reconciliation statement is well described	Sample of a bank statement	20

Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
		(b) Prepare adjusted cash book and bank reconciliation statement.	<p><b>Project:</b> Design a project that will enable students to prepare adjusted cash book and bank reconciliation statement</p> <p><b>Feedback:</b> Make project results feedback that will enable students to reflect on their work</p>	adjusted cash book and Bank reconciliation statement are correctly prepared	Sample of a bank statement	
	2.2. Prepare a financial budget	(a) Describe Budgeting and budgetary control process ( <i>meaning, importance, approaches, and features of a good budget</i> )	<b>Think-ink-pair-share:</b> Students to individually think and then share on the term budgeting and budgetary	Budgeting and budgetary control process is well described	Sample of financial Budget	10



Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
		(b) Prepare a simple cash budget	<p><b>Demonstrate:</b> Demonstrate on how to prepare simple cash budget.</p> <p><b>Practice:</b> Guide students to prepare simple cash budget and conclude</p>	A simple cash budget is correctly prepared	Sample of cash budget	

### Form III

**Table 5:** *Detailed Contents Form III*

Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
1.0 Demonstrate mastery of financial assets control	1.1 Prepare a Trial balance	(a) Describe control accounts	<p><b>Group discussion:</b> In groups students to discuss control accounts</p> <p><b>Presentation:</b> Guide students to present what they have discussed and conclude</p>	Control accounts are well described	Sample of accounts	20
		(b) Prepare Purchases and Sales Ledgers as further controls of the arithmetical accuracy of ledger accounts	<p><b>Demonstrate:</b> Demonstrate on how to prepare purchases and sales ledger control account as a further check of arithmetical accuracy of accounts</p> <p><b>Practice:</b> Guide students to prepare purchases ledger and sales ledger control account as a further check of arithmetical accuracy of ledger accounts</p>	Purchases ledger and sales ledger control accounts are correctly prepared	Sample of Purchases and Sales Ledgers	

Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
2.0 Prepare basic financial statements	2.1. Prepare basic profit or loss statements	(a) Describe the necessary adjustments needed in the preparation of financial statements <i>(depreciation, bad debts and doubtful debts)</i>	<p><b>Brainstorm:</b> The need to account for depreciation</p> <p><b>Library/internet search:</b> Ask students to use accessible resources in order to search depreciation, bad debts, doubtful debts and IAS 16</p> <p><b>Practice:</b> Guide students to calculate depreciation of an asset by using different methods  Guide students to record depreciation, bad debts and doubtful debts in the respective accounts</p> <p><b>Group discussion:</b> Guide students to discuss and prepare adjusted financial statements and conclude</p>	Adjustments needed in the preparation of financial statements are correctly illustrated	Sample of financial statements	42

Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
		(b) Prepare a comprehensive income statement with adjustments	<p><b>Demonstration:</b> Demonstrate on how to prepare a comprehensive income statement with adjustments</p> <p><b>Practice:</b> Guide students to prepare a comprehensive income statement with adjustments and conclude</p>	Income statement including year end adjustments are correctly prepared	Sample of Income statements	
		(c) Estimate profit or loss for the period from incomplete records	<p><b>Demonstration:</b> By focusing on single entry demonstrate how to estimate profit or loss for the period from incomplete records</p> <p><b>Practice:</b> Guide students to estimate profit or loss for the period from an incomplete record, and conclude</p>	Profit or loss for the period from an incomplete record is clearly estimated	Sample of Income statements	

Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
	2.2. Prepare basic business financial position statements	(a) Differentiate between capital and revenue expenditures and their effect on financial statements	<p><b>Group discussion:</b> Guide the student to discuss capital and revenue expenditure and how they affect financial statements</p> <p><b>Practice:</b> Guide students individually to differentiate between capital and revenue expenditure and their effect in financial statements</p> <p>Summarize and conclude the lesson</p>	Capital and revenue expenditure are well distinguished	Sample of business financial position statements	20
		(b) Prepare a comprehensive statement of financial position	<p><b>Demonstration:</b> Demonstrate how to prepare statement of financial position</p> <p><b>Practice:</b> Guide students to prepare statement of financial position and conclude</p>	A statement of financial position with year end adjustment or from incomplete records is correctly prepared	Sample of business financial position statements	

Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
3.0. Prepare financial statements for non-commercial institutions	3.1. Demonstrate an understanding of commercial and non-commercial organisations	(a) Describe For-Profit, Not-For Profit and Non-Profit organizations ( <i>motive, owners, management, sources of income, accounting etc.</i> )	<p><b>Group Discussion:</b> In groups students scan in their community the existing organizations and discuss their nature of operations.</p> <p><b>Plenary:</b> In plenary students to discuss For-Profit, Not-For-Profit and Non-profit organization</p> <p>Guide students to discuss in focus by addressing motive, owners, management, sources of income and accounting then summarize and conclude the lesson</p>	For-Profit, Not-For Profit and Non-Profit organizations are well described	Sample of financial statements of non-commercial organisations	8
	3.2. Prepare financial statements of non-commercial organisations	(a) Describe important items relating to the accounting of Not-For Profit organizations	<p><b>Project:</b> Design a project that will enable students to explore the important items relating to the accounting for Not-For profit organization</p>	Important items relating to the accounting for Not-For profit organizations are well illustrated	Sample of financial statements of non-commercial organisations	

Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
			<p><b>Feedback:</b> Prepare a simple presentation that you will use to make feedback and reflection to your students</p>			30
		<p>(b) Prepare the relevant accounts for Not-For Profit organizations (<i>receipts and payments accounts, Income and expenditure statements and a statement of financial position</i>)</p>	<p><b>Demonstration:</b> Demonstrate on how to prepare the relevant accounts for Not-For Profit organizations</p> <p><b>Practice:</b> Guide students to prepare relevant accounts for Not-For-Profit organizations</p> <p><b>Summarise</b> and conclude the lesson</p>	Relevant accounts for Not-For Profit organizations are correctly prepared	Sample of financial statements of non-commercial organisations	

Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
4.0. Demonstrate mastery of financial assets control	4.1. Adjust records in financial statements	(a) Describe the basis of accounting ( <i>cash basis and accrual basis</i> )	<p><b>Group Discussion:</b> In groups students to discuss the basis of accounting</p> <p><b>Presentation:</b> Guide students to present in plenary and thereafter conclude</p>	Cash basis and accrual basis of accounting are well described	Sample of financial statements	20
		(b) Adjust various recorded business transactions in the financial statements based on appropriate accounting basis ( <i>accruals and pre-payments</i> )	<p><b>Demonstration:</b> Demonstrate on how to adjust various balance for financial statements based on appropriate accounting basis</p> <p><b>Practice:</b> Guide students to adjust various balance for financial statements based on appropriate accounting basis</p> <p><b>Summarise</b> and conclude the lesson</p>	Various business transactions recorded under accrual basis of accounting are correctly adjusted	Sample of financial statements	



## Form IV

**Table 6:** *Detailed Contents Form IV*

Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
1.0. Prepare basic financial statements	1.1. Prepare basic profit or loss statements	(a) Describe various forms of business arrangements ( <i>manufacturing firms; consignment arrangement; partnership and joint venture agreement and departmental stores</i> )	<p><b>Field Visit:</b> Organize field visit in the nearby manufacturing firm. Start with firms operating in a small scale</p> <p><b>Group discussion:</b> Guide students to discuss various business forms</p> <p><b>Presentation:</b> Guide students to present their works and conclude</p>	Various forms of business arrangements are well described	Sample of financial statements	80
		(b) Prepare relevant accounts to determine profit or loss for different forms of business ( <i>manufacturing firms;</i>	<p><b>Demonstration:</b> Demonstrate how to prepare the relevant accounts and statements to determine the profit or loss for different forms of business.</p>	Relevant accounts to determine the profit or loss for different forms of businesses are correctly prepared	Sample of financial statements	

Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
		<i>partnership firms-admission and retirement of a partner; joint venture; consignments and departmental stores)</i>	<p><b>Practice:</b></p> <p>Guide students to practice what you have demonstrated</p> <p><b>Summarise</b> and conclude the lesson</p>			
	1.2 Prepare basic business financial position statements	(a) Prepare statements of financial position for different forms of business ( <i>manufacturing firms; partnership firms-admission and retirement of a partner; and departmental stores</i> )	<p><b>Practice:</b></p> <p>Guide students to prepare statement of financial position for different forms of business. Then summarise and conclude</p>	Statements of financial position for different forms of business are correctly prepared	Sample of business financial position statements	

Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
	1.3 Prepare basic Statements of Cash flows	(a) Describe types of Cash Flows	<b>Group discussion:</b> Guide students to mention different payments and receipts of any business and associate them with the types of cash flows	Different types of cash flows properly identified	Copies of financial statements	
		(b) Prepare a basic Statements of Cash flows	<b>Illustration</b> Illustrate a typical statement of cash flows and assign students to enter cash receipts and payments in the statement	A statement of cash flows well prepared	Copies of financial statements	
	1.4 Prepare basic financial statements for audit	(a) Prepare a basic set of financial statements for financial audit ( <i>Income Statement, Statement of Financial Position, Cash Flows and Notes to Financial Statements</i> )	<b>Project:</b> Design a project that will enable students to prepare a complete set of financial statements for financial audit.  <b>Feedback</b> Prepare a presentation that will be used as feedback for students' reflection. Then summarise and conclude	A complete set of financial statements is correctly prepared	Sample of annual financial reports	

Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
2.0. Demonstrate mastery of the use of ICT in Book-keeping	2.1 Use basic accounting packages	(a) Record business transactions by using basic accounting packages	<p><b>Group Discussion:</b> Guide student to discuss what is basic accounting package and common basic accounting packages used in their locality</p> <p><b>Skills lab:</b></p> <p><b>Demostration</b> how to use accounting packages to record business transactions</p> <p><b>Practice:</b> In their group students to practice recording business transactions by using accounting packages</p> <p><b>Presentation</b> Groups to present their work for feedback and conclusion</p>	Financial data are correctly entered into an application templates	Accounting software	10

Main competences	Specific competences	Learning activities	Suggested teaching and learning methods	Assessment criteria	Suggested resources	Number of periods
		(b) Analyse simple financial data by using accounting packages	<p><b>Demonstration</b></p> <p>Guide students to use accounting packages to produce financial statement, reports and then interpret financial data</p> <p><b>Practice</b></p> <p>Organise students in groups and then ask them to practice how to produce financial statement, reports and then interpret financial data, then conclude</p>	Financial data are correctly analysed	Accounting software	
		(c) Apply basic accounting packages to produce financial statements	<p><b>Project</b></p> <p>Design a project for students to prepare financial statements by using accounting packages</p> <p>Feedback</p> <p>Prepare a presentation that will be used as feedback for students' reflection. Then summarise and conclude</p>	Financial information is correctly generated	Accounting software	

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