**BUSINESS STUDIES SCHEMES OF WORK**

**FORM THREE 2016**

**TERM I**

**REFERENCES:**

1. Longman Explore Book
2. Inventor KLB Book
3. Certificate Business Studies Book
4. KLB Top Mark Series Business Studies

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| **WK** | **LSN** | **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 | DiscussionsBrowsing, the internet using computerObserving pictures and photosViewing diagrams and chartsReading newspaperListening and watching various advertisement on radio and T.V | ComputersPicturesDiagramsChartsRadioTelevisionNewspapersRelevant business environmentCase studiesResource persons | Inventor KLB book 2 page 136-138Dynamics of business studies Bk 2 pg 274-277Certificate business studies book 2 page, 165-166Gateway 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 notesVisiting marketAsking and answering questions | Market Text book | Longman Explore Business studies students copy Pg 1-3KLB inventor secondary business studies students book Pg 1-5 |  |
|  | **2** | Demand And Supply | The law of demand and derived demandJoint demandDemand schedule | By the end of the lesson, the learner should be able toState the law of demandGive the assumption of law of demandDifferentiate derived and joint demandDefine demand schedule | Taking notesAsking and answering questionsSketching diagram of demand schedule | Text book | Longman Explore Business studies students copy Pg 4-5KLB 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 curvesDerive a demand curve from demand scheduleExplain movement along the demand curve | Drawing curves Taking notesAsking and answering questions | Text book curves/graphs | Longman Explore Business studies students copy Pg 5-7KLB inventor secondary business studies students book Pg |  |
|  | **4-1** | Demand And Supply | Shift in the demand curveDefinitionCauses to increase (rightCause 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 graphsTaking notesAsking and answering questions | Text bookGraphs | Longman Explore Business studies students copy Pg 8-9KLB 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 supplyState factors that influence supply of a product | Asking and answering questionsTaking notes | Text book | Longman Explore Business studies students copy Pg 10-11KLB inventor secondary business studies students book Pg 10-14 |  |
|  | **3** | Demand And Supply | Supply Schedule Supply CurveMovement along the supply curve | By the end of the lesson, the learner should be able to:Describe supply scheduleExplain the movement along the supply curve | Asking and answering questionsTaking notes | Textbook | Longman Explore Business studies students copy Pg 10-11KLB 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 curveDerive supply curve from supply scheduleDistinguish between movement along a supply curve | Drawing curvesTaking notesAsking and answering questions | Text book curves | Longman Explore Business studies students copy Pg 13-14KLB 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 quantityState effects price above or below the equilibrium price | Drawing the demand and supply curveAsking and answering questionsTaking notesDiscussions | GraphsText book | Longman Explore Business studies students copy Pg 16-19KLB 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 & quantityShift in demand Positive shiftNegative 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 curveDiscussionsObserving drawn curves on chartsTaking notesAsking and answering questions | ChartsTextbooks | Longman Explore Business studies students copy Pg 19-20KLB inventor secondary business studies students book Pg 17-18 |  |
|  | **3****&****4** | Demand And Supply | Shift in supplyPositiveNegative | By the end of the lesson the learner should be able to Explain positive and negative shift in supply | Drawing of supply and demand curvesObserving drawn curves from the text book & chartsAsking and answering questionsTaking notes | ChartsTextbook | Longman Explore Business studies students copy Pg 18-20KLB inventor secondary business studies students book Pg 20 |  |
| **6** | **1** | Demand And Supply | Other methods of determining price of a productPrice controlTaxationAuctionTenderingHaggling/bargainin | By the end of the lesson, the learner should be able toExplain other methods of determining price of a product | DiscussionsAsking and answering questionsTaking notesTaking photograph of auctioneers | Text bookPhotograph | Longman Explore Business studies students copy Pg 21KLB inventor secondary business studies students book Pg 21 |  |
|  | **2** | Demand And Supply | Emerging issuesUnethical practices & integrity of traders & Revision questions | By the end of the lesson, the learner should be able to:Explain emerging issuesAnswer questions on the topic covered | Asking and answering questionsDiscussionsTaking notes | Textbook | Longman Explore Business studies students copy Pg 21-23 |  |
| **7** | **3** | Size And Location Of A Firm | IntroductionTheoryAn-industryA firmObjectives of a firmReasons around what to produceWhatHowWhereWhen How much | By the end of the lesson, the learner should be able to:Define the terms, theory, a firm, industryDescribe the objectives of a firmExplain the decisions around what to produce | Asking and answering questionsDiscussionsTaking notes | Text book | Longman Explore Business studies students book 3copy Pg 24-26KLB inventor secondary business studies students book Form 3 Pg 23 |  |
|  | **4** | Size And Location Of A Firm | Factors influencing the decision on what to produceConsumer preferencesGovernment policiesLevel of competitionLevel of technologyEconomic factorsSocial, cultural financial liability | By the end of the lesson, the learner should be able to :Explain factors influencing decision on what to produce | DiscussionsAsking and answering questionsTaking notes | Textbook | Longman Explore Business studies students book 3copy Pg 24-26KLB inventor secondary business studies students book Form 3 pg 23-24 |  |
| **8** | **1** | Size And Location Of A Firm | Determining the size of a firmNumber of employeesVolume of outputFloor area covered by premisesCapital interestedMarket shareProduction MethodsSales volume | By the end of the lesson, the learner should be able to: Explain different factors determining the size of a firm | Asking and answering questionsDiscussionsTaking notes | Text book | Longman Explore Business studies students book 3copy Pg 28KLB inventor secondary business studies students book Form 3 24-25 |  |
|  | **2** | Size And Location Of A Firm | The location of a firmFactors that influence the location of a firmProximity to raw materialsAvailability of labourNearness to the marketNearness to the | By the end of the lesson, the learner should be able to Explain factors that influence the location of a firm | Taking notesDiscussionsAsking and answering questions | Taking notes | Longman Explore Business studies students book 3copy Pg 28-30KLB inventor secondary business studies students book Form 3 25-27 |  |
|  | **3** | Size And Location Of A Firm | Localization of firms in an economyDefinitionAdvantagesDisadvantages | By the end of the lesson the learner should be able to Define localizationExplain the advantages and disadvantages of localization | DiscussionsAsking and answering questionsTaking notes | Textbook | Longman Explore Business studies students book 3copy Pg 30-31KLB inventor secondary business studies students book Form 3 27-28 |  |
|  | **4****&****1** | Size And Location Of A Firm | Delocalization of firmsEconomies of scaleAdvantages & disadvantagesInternal economiesTechnical Managerial MarketingFinancial ResearchWelfareDiversification | By the end of the lesson, the learner should be able to Define delocalization of firmsExplain advantages and disadvantages of delocalizationDefine economies of scaleExplain internal economies of scale | Taking notesDiscussionsTaking notes | Text book | Longman Explore Business studies students book 3copy Pg 32-33KLB inventor secondary business studies students book Form 3 29-31 |  |
| **9** | **2** | Size And Location Of A Firm | External EconomiesDiseconomies of scaleInternal diseconomiesManagerialHigh-overhead costSlow decisionIncreased riskWastageProblems of getting factors of production | By the end of the lesson, the learner should be able to:Explain external economies of scaleDefine diseconomies of scaleExplain internal diseconomies of scales | Taking notesAsking and answering questions | Textbook | Longman Explore Business studies students book 3copy Pg 33-34KLB inventor secondary business studies students book Form 3 31-32 |  |
|  | **3** | Size And Location Of A Firm | External diseconomies of scaleScramble for raw materialsNon-availability of kind for expansionCompetitionTargets during warsExistence of small firms in the economySize of the marketNature of productsFlexibilitySimplicity in organizationSmall capitalSelf controlGovernment support | By the end of the lesson, the learner should be able to:Explain external diseconomies of scaleExplain reasons for existence of small firms in economy | Asking and answeringDiscussionsTaking notes | Textbook | Longman Explore Business studies students book 3copy Pg 35-36KLB inventor secondary business studies students book Form 32-33 |  |
|  | **4** | Size And Location Of A Firm | Implication of product activities on the environmentPollutionAirNoiseEnvironmental degradationSocial effectsDepletion of energy sourcesSolid wastePollution | By the end of the lesson the learner should be able to:discuss the implications of production activities on the environment and community | DiscussionAsking and answering questionsTaking notesVisiting a manufacturing firmListening to resource personsTaking photographs | Text bookPhotographsResource persons | Longman Explore Business studies students book 3copy Pg 36-37KLB inventor secondary business studies students book Form 33-35 |  |
| **10** | **1** | Size And Location Of A Firm | Maintaining a healthy environmentCheck on pollutionSecurityRequired resourceGood interpersonal relationMeasures to appreciate the negative impact of production activities to the environmentEmerging issues | By the end of the lesson, the learner should be able to:Discuss the ways of main training healthy environment and articulating the negative impactsExplain the emerging issues | Taking notesAsking and answering questionsDiscussion | Text book | Longman Explore Business studies students book 3copy Pg 36-39KLB inventor secondary business studies students book Form3 36-38 |  |
|  | **2** | Product Markets | DefinitionElements dictating market sellers, buyers and productTypes and features of product marketsPerfect competition | By the end of the lesson, the learner should be able to:Define the term production, market, commodityDescribe how nature of buyers, sellers and product determine the type of marketExplain perfect competition marketState its features | DiscussionsAsking and answering questionsTaking notes | Text book | Longman Explore Business studies students book 3copy Pg 43-46KLB inventor secondary business studies students book Form3 40-42 |  |
|  | **3** | Product Markets | Monopoly market structureDefinitionPrice discriminationBasis of market separationSources of monopoly power | By the end of the lesson, the learner should be able to:Define monopoly market structureExplain how price discrimination is done in monopolyMarket structureExplain the sources of monopoly markets | Asking answering questionsTaking notesdiscussions | textbook | Longman Explore Business studies students book 3copy Pg 46-47KLB 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, oligopolyExplain the characteristics of monopoly and oligopoly markets | Asking and answering questionsTaking notesDiscussions | Text book | Longman Explore Business studies students book 3copy Pg 47-49KLB inventor secondary business studies students book Form3 45-49 |  |
| **11** | **1** | Product Markets | The kinked demand curveEmerging issues | By the end of the lesson, the learner should be able to:Describe the kinked demand curveDraw the curve showing the demand curveExplain the emerging issues in product markets | Sketching the curveAsking and answering questionsTaking notesDiscussions | Text book | Longman Explore Business studies students book 3copy Pg 49KLB inventor secondary business studies students book Form3 47-49  |  |
|  | **2** | Chain Distribution | Definition ofDistribution Channel of distributionFunction of channel of distributionGeneral channelLocal agricultural productsImported agricultural productsLocally manufactured goodsImported manufactured goods | By the end of the lesson the learner should be able to:Define distributionState functions of channels of distributionSketch the channels of distribution | Charts of sketched channels of distributionAsking and answering questionsTaking notesDiscussions | ChartsTextbook | Longman Explore Business studies students book 3copy Pg 53-55KLB inventor secondary business studies students book Form3 49-53 |  |
|  | **3** | Chain Distribution | Roles played by intermediaries in the distribution chainReducing transaction between producers & consumerBreaking bulkAccumulating bulkRisk takingProviding financePassing informationProduct promotionStorage 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 questionsTaking notesDiscussions | Text book | Longman Explore Business studies students book 3copy Pg 55-56KLB inventor secondary business studies students book Form3 54-57 |  |
|  | **4** | Chain Distribution | Factors that may influence choice of distribution of channelsNature of goodsNature of marketGovernment policiesNature of competitionCost of channel Need to break bulkEmerging issuesCorruptionCounterfeitOutsourcingEcommerceHIV and Aids  | By the end of the lesson, the learner should be able to:Explain the different factors that may influence choice of distribution channelsExplain the emerging issues | DiscussionsAsking and answering questionsTaking notes | Text book | Longman Explore Business studies students book 3copy Pg 55-56KLB inventor secondary business studies students book Form3 57-58 |  |
| **12** | **1** | National Income | MeaningGross Domestic ProductGross National ProductPre-capital income | By the end of the lesson the learner should be able to:Give meaning of national incomeGNP,GDP, pre-capital income | DiscussionTeacher explaining the meaningsAsking and answering questionsTaking notes | Text book | Longman Explore Business studies students book 3copy Pg 60-56KLB inventor secondary business studies students book Form3 59-66 |  |
|  | **2** |  | Circular flow of IncomeTwo sector economyAssumptionsInfectionsLeakagesSavingsGovernment | By the end of the lesson the learner should be able to:Describe circular flow of incomeState the assumptions of two circular or flow of income Define infections and leakagesExplain savings government as an injection of leakage | Asking and answering questionsDiscussionsTaking notesTeacher explainingInjections and leakages/savingsSketching the two sector economy circular flow of income | Text book | Longman Explore Business studies students book 3copy Pg 61-62KLB inventor secondary business studies students book Form3 60-62 |  |
|  | **3** | Chain Distribution | Circular glow of income investmentForeign tradeEquilibrium national incomeS+T+M=I+X+GS=savingT=taxesM-ImportsI=InvestmentsX=ExportsG= Government expenditure | By the end of the lesson, the learner should be able to Explain, investment, foreign tradeDescribe equilibrium national income | Asking and answering questionsDiscussionsTaking notes | Text book | Longman Explore Business studies students book 3copy Pg 62KLB inventor secondary business studies students book Form3 62-63 |  |
|  | **4** | Chain Distribution | Measurement of National incomeExpenditure approachNational 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 incomeExplain problems associated with expenditure approach | DiscussionsTaking notesAsking and answering questions | Text book | Longman Explore Business studies students book 3copy Pg 63-64KLB inventor secondary business studies students book Form3 64-65 |  |
| **13** | **1** | Chain Distribution | Income approachI=G.N.I-DepreciationProblems of income approach | By the end of the lesson, the learner should be able to Describe:Income approach Explain problems associated with income approach | DiscussionTaking notesAsking and answering questions | Text book | Longman Explore Business studies students book 3copy Pg 63KLB inventor secondary business studies students book Form3 64-65 |  |
|  | **2** | Chain Distribution | The output methodProblems of using output approach | By the end of the lesson the learner should be able to:Describe the out-put method in measuring national incomeExplain problems associated with output approach | Taking notesAsking and answering questionsDiscussions | Text book | Longman Explore Business studies book 3copy Pg 65-66KLB inventor secondary business studies students book Form3 63-64 |  |
|  | **3** | Chain Distribution | Uses of National income statisticsIndicators of standards of livingComparing standards of living in different countriesAssessing the performance of economy over timeAssisting the government to practice economy | By the end of the lesson, the learner should be able to:Describe the uses of national income statics | DiscussionsAsking and answering questionsTaking notes | Text book | Longman Explore Business studies students book 3copy Pg 67-68KLB 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 incomeDiscuss emerging issues in national income | Asking and answering questionsTake notesDiscussions | Text book | KLB inventor secondary business studies students book Form3 66-67 |  |
| **14** | **1** | Chain Distribution | Factors which influence the level of national incomeLabour supplyLevel of technologyAmount and quality of capitalEntrepreneurship and developmentPolitical stabilityAbundance of natural resourcesEmerging issues | By the end of the lesson, the learner should be able to:Explain factors which influence the level of national incomeDiscuss emerging issues in national income. | DiscussionsAsking and answering questionsTaking notes | Text book | Longman Explore Business studies students book 3copy Pg 68-69KLB 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 questionsTaking notesDiscussion | Full-scalpPensChalk board | Revision textHigh flyer |  |
| **15** |  | **END OF TERM EXAM** |

**BUSINESS STUDIES SCHEMES OF WORK**

**FORM THREE 2016**

**TERM II**

**REFERENCES:**

1. Longman Explore Book
2. Inventor KLB Book
3. Certificate Business Studies Book
4. KLB Top Mark Series Business Studies

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| **WK** | **LSN** | **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 conceptsFertilityMortalityGrowth rates | By the end of the lesson, the learner should be able to:Define the term FertilityState factors that may influence fertility ratesDefine mortality Discuss mortalityDefine growth ratesDescribe factors that may lead to high birth ratesDescribe factors that may lead to decline in birth rates | Asking questionsTaking notes | Text book | Longman Explore Business studies students book 3copy Pg 73-74KLB inventor secondary business studies students book Form3 71 |  |
|  | **3****&****4** | Population And Employment | Optimum populationUnder-population | By the end of the lesson the learner should be able to:Describe optimum populationDescribe under-populationExplain factors which are likely to lead to under-populationDemerits of under population | Asking questionsTaking notes | Text bookJournalsMagazinesNewspapers  |  |  |
| **3** | **1** | Population And Employment | Over-populationDefinition AdvantagesDisadvantages | By the end of the lesson, the learner should be able to Define over-populationExplain advantages of over-populationExplain disadvantages of over-population | Asking and answering questionsTaking notesDiscussionsReading journals and magazines on population census | Text bookJournalsMagazines | Longman Explore Business studies students book 3copy Pg 75-77KLB inventor secondary business studies students book Form3 75-76 |  |
|  | **2** | Population And Employment | Young populationFactors leading to young populationChallenges ageing population | By the end of the lesson, the learner should be able to explain factors leading to young populationDescribe ageing populationState problems of ageing population | Reading journals on populationReading magazines and newspapers on populationAsking and answering questionsTaking notes | JournalsMagazinesNewspapersText book | Longman Explore Business studies students book 3copy Pg 76-77KLB inventor secondary business studies students book Form3 78-79 |  |
|  | **3** | Population And Employment | Declining populationFactors leading to declining populationEffects of declining populationPopulation structure | By the end of the lesson, the learner should be able to:State the factors leading to declining populationExplain the effects of declining populationDescribe population on structure | Reading journals on population Reading magazines and newspapersAsking and answering questionsTaking notes | JournalsMagazinesNewspapersText book | Longman Explore Business studies students book 3copy Pg 76KLB inventor secondary business studies students book Form3 79-80 |  |
|  | **4****&****1** | Population And Employment | Implications of population size and structure on developmentPositiveNegative | 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 questionsTaking notesDiscussions | Text book | Longman Explore Business studies students book 3copy Pg 77-78KLB inventor secondary business studies students book Form3 81-82 |  |
| **4** | **2** | Employment And Un Employment | Definition of employment, unemployment Types of unemploymentSeasonal functionalStructural cyclicalReal wageInvoluntaryDisguisedResidualErratic | By the end of the lesson, the learner should be able to:Define terms EmploymentUnemploymentDescribe different types of unemployment | Asking and answering questionsTaking notesDiscussion | Text book | Longman Explore Business studies students book 3copy Pg 77-78KLB inventor secondary business studies students book Form3 84-86 |  |
|  | **3** | Population And Employment | Causes of unemploymentRapid populationLow demand for goods & servicesJob selectionInappropriate technologyInappropriate education systemSeasonality of jobsTechnology | By the end of the lesson, the learner should be able toExplain the cause of unemployment | Asking and answering questionsTaking notesDiscussions | Text book | Longman Explore Business studies students book 3copy Pg 87-88KLB inventor secondary business studies students book Form3 87-88 |  |
|  | **4** | Population And Employment | Saving unemployment problemsPopulation controlEducation reformsAppropriate technologyDiversification of economic activitiesIncrease government expenditureEmployment creation | By the end of the lesson, the learner should be able to describe how unemployment problems can be solved | Asking and answering questionsTaking notesDiscussions | Text book | Longman Explore Business studies students book 3copy Pg 81-82KLB inventor secondary business studies students book Form3 89-90 |  |
| **5** | **1** | Population And Employment | Emerging issuesHiv & AidsReduced family sizesPopulation censusUnemploymentGenderCorruption | By the end of the lesson, the learner should be able to;Explain the emerging issues on population and employment | Asking and answering questionsTaking notesDiscussions | Text book | Longman Explore Business studies students book 3copy Pg 82-83 |  |
|  | **2****&** **3** | Net Worth Of A Business | AssetsLiabilitiesCapitalsBook keepingEducation | By the end of the lesson, the learner should be able toExplain the meaning of the termsAssets, liabilities capitalDerive the book keeping equation | Asking and answering questionsTaking notes discussions | Text bookObserving pictures of assets, houses and money | Longman Explore Business studies students book 3copy Pg 86-88KLB inventor secondary business studies students book Form3 92-96 |  |
|  | **4** | Net Worth Of A Business | Balance sheetFormat, 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 notesDiscussionsAsking and answering questions | Text bookNewspaper | Longman Explore Business studies students book 3copy Pg 88-89KLB inventor secondary business studies students book Form3 97-99 |  |
| **6** | **1** | Net Worth Of A Business | Importance of balanceRelationship between book keeping equation and the balance sheetNet worth of businessEmerging issues | By the end of the lesson, the learner should be able to:To relate the accounting equation to balance sheetState the importance of balance sheetExplain the meaning of net worth of a business State the emerging issues | Asking and answering questionsTaking notesDiscussions | Text book | Longman Explore Business studies students book 3copy Pg 90-91KLB inventor secondary business studies students book Form3 99-100 |  |
|  | **2** | Business Transactions | Meaning of Business transactionsCash & Credit transactionsEffects of transaction on balance sheet | By the end of the lesson, the learner should be able to:Explain the meaning of business transactionDistinguish between cash and credit transactionsDetermine the effects of transactions on the balance sheet | Taking notesAsking and answering questionsDiscussions*© Education Plus Agencies* | Textbook | Longman Explore Business studies students book 3copy Pg 96-99KLB inventor secondary business studies students book Form3 103-108 |  |
| **7** |  | Net Worth Of A Business | Changes in CapitalDrawingAdditional investment | By the end of the lesson, the learner should be able to:Discuss changes in capital resulting from drawingsAdditional investment | Asking and answering questionsTaking notesDiscussions | Text book | Longman Explore Business studies 3copy Pg 99-101KLB inventor secondary business Form3 108-109 |  |
|  | **4** | Net Worth Of A Business | Changes in capital profits, lossesInitial and final capital | By the end of the lesson, the learner should be able to:Discuss how profits and loss change capitalDetermine initial and final capital of the businessExplain the emerging issues | Asking and answering questionsTaking notesDiscussions | Text book | Longman Explore Business studies students book 3copy Pg 101-103KLB 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 scalpPensQuestion papers | Longman Explore Business studies students book 3copy Pg 105-107KLB inventor secondary business studies students book Form3 111-116 |  |
|  | **2** | Ledger | IntroductionMeaning and purpose of the ledgerFormat 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 questionsTaking notesDiscussions | Text book | Longman Explore Business studies students book 3copy Pg 108-109KLB inventor secondary business studies students book Form3 117-118 |  |
|  | **3****&****$** | Ledger | Rules of recordingTransactions in ledger accountsAssetsLiabilityCapitalExpensesRevenues | By the end of the lesson, the learner should be able to:Explain the rules of recording business transactions in a ledger account | DiscussionsTaking notesAsking and answering questions | Text book | Longman Explore Business studies students book 3copy Pg 111KLB inventor secondary business studies students book Form3 118-119 |  |
| **9** | **1** | Ledger | The concept of double entryRecording business transactions in the ledgerSalesSale Returns | By the end of the lesson, the learner should be able to:Explain the concept of double entryRecord business transaction in various ledger accountsSales and sales returns | Taking notesDiscussionsAsking and answering questions | Text book | Longman Explore Business studies students book 3copy Pg110- 111, 115,116KLB inventor secondary business studies students book Form3 120-126, 128,130 |  |
|  | **2** | Ledger | Recording of stock in ledger accountsPurchasesPurchases returns | By the end of the lesson, the learner should be able toRecord purchases and purchases returns in the ledger | Asking and answering questionsTaking notesDiscussions | Text book | Longman Explore Business studies students book 3copy Pg 113, 114,116KLB 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 notesDiscussionsAsking questions and answering | Text book | Longman Explore Business studies students book 3copy Pg 113, 114,116KLB inventor secondary business studies students book Form3 130-132 |  |
|  | **4** | Ledger | Balancing ledger accountsWith one item Opening balancesUses of the ledger accounts | By the end of the lesson the learner should be able to:Record transaction with one item, opening balancesBalance of the ledger accountsState the uses of ledger accounts | Taking notesAsking and answering questionsDiscussions | Textbook | Longman Explore Business studies students book 3copy Pg 113, 119-123KLB inventor secondary business studies students book Form3 pg 133-137 |  |
| **10** | **1** | Ledger | Trial BalanceDefinitionPurposeLimitations | By the end of the lesson, the learner should be able to:Define the terms trial balanceState purposes of trial balance | Asking questionsTaking notesDiscussions | Text book | Longman Explore Business studies students book 3copy Pg 124-126KLB inventor secondary business studies students book Form3 137-139 |  |
|  | **2** | Ledger | Classification of ledger accountsClasses of accounts | By the end of the lesson the learner should be able to:(i) Classify accountsDiscuss the various types of ledgers | Asking and answering questionsTaking notesDiscussion | Text book | Longman Explore Business studies students book 3copy Pg 127-128KLB inventor secondary business studies students book Form3 pg 139-141 |  |
|  | **3****&****4** | Ledger | Revision QuestionsEmerging issues | By the end of the lesson, the learner should be able to:Answer questions in the topics coveredExplain the emerging issues | Answering questionsTaking notesDiscussions | Text book | Longman Explore Business studies students book 3copy Pg 131-137KLB inventor secondary business studies students book Form3 pg 142-149 |  |
| **11** |  | **TOPICAL REVISION** |  |
| **12** |  | **TOPICAL REVISION** |  |
| **13** |  | **END OF TERM EXAMINATIONS** |  |
| **14** |  | **CLOSING** |  |

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**TERM III**

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| **WK** | **LSN** | **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 | IntroductionTypes of cash book-single column cash bookPurpose of cash book | By the end of the lesson, the learner should be able to;Explain the meaning and purpose of a cash-bookRecord transaction in single-column cash-book | Asking and answering questionsTaking notesObserving sample of cash book | Text bookCash book | Longman Explore Business studies students book 3copy Pg 138-139KLB 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 notesAnswering and asking questionsObserving sample of cash-book | Text bookCash book | Longman Explore Business studies students book 3copy Pg 139-140KLB 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-bookExplain the purpose of three column cash book | Asking and answering questionsTaking notesObserving sample cash-book | Cash-bookText book | Longman Explore Business studies students book 3copy Pg 140KLB inventor secondary business studies students book Form3 161 |  |
|  | **3****&****$** | The Cash Book | CentralEntryEmerging issues | By the end of the lesson, the learner should be able to:Explain the term contra-entryExplain the emerging issues | Asking and answering questionsDiscussionsTaking notesObserving sample of cash-book | Cash – bookText book | Longman Explore Business studies students book 3copy Pg 141-145 |  |
| **3-12** |  | **REVISION AND EXAMS** |  |