

PEAS Scheme of Work: Entrepreneurship

CLASS: SENIOR THREE





Subject: ENTREPRENEURSHIP EDUCATION	Class: SENIOR THREE	Term: ONE
Teacher's Name:		

Time allocation (per lesson): 80 MINUTES

Periods per week: 4 PERIODS

When it comes to planning your lessons use the structure: starter, I do, we do, you do, plenary. The starter is a written task that reviews previous learning. Ensure your lessons provide regular and extended opportunities for independent practice.

YPR:

Y= yes, I taught the lesson
P= I partially taught it e.g. I didn't get through all the content.
R= I taught the lesson, but I think students would benefit from a review

Please indicate during which weeks S3 learners will complete their Subject project.

Week Subtopics	Learning outcome	Methodology	Teaching/ Learning resources	Y P R
Theme: BUSINI Topic: Business	planning	ess plan for a selected business		
1.1 A BUSINESS PLAN	L.O – Understand and identify the purposes of a business plan (u, v)	 The teacher shares an article in the newspaper to the whole class in relation to business planning Tasks learners to share to their pairs experiences on how they plan for their holidays Uses learners' responses to introduce the topic of business planning, provide the meaning of a business plan 	 New Vision Publishing book 3 Pg 2-7, Goodluck Entrepreneurship Teacher's Guidebook 3 pgs. 1-6, Goodluck learner's Book 3 	

		 Tasks learners in their respective groups to use learners' textbooks and commercial dictionaries or any other resource material to find out the different types of a business plan Tasks individual learners to use learner's books to perform a task Teacher assesses and gives feedback 	Internet, etc.
1.2 A BUSINESS PLAN	L.O – Carries out networking on business development and the related etiquette. (u)	 Uses a starter activity to review the previous lesson. Tasks learners to share to their social media experiences on how they network over the holidays.; and there after shares different pictures showing networking groups i.e. WhatsApp, zoom, google meet, etc. In groups, tasks learners to use learner's books and respond to questions attached to case studies on networking for business development. Tasks learners to present their findings in plenary, while he/she harmonizes responses. Tasks individual learners to prepare a business plan for a business of their choice. Teacher assesses and gives feedback. 	 New Vision Publishing book 3 Pg 15-18, Goodluck Entrepreneurship Teacher's Guidebook 3 pgs. 4-7, Goodluck learner's Book 3 Internet, etc.
2.1 PREPARING A BUSINESS PLAN	L.O – Understands the steps involved in preparing a business plan. (u)	 Uses a starter activity to review the previous lesson. Uses a role play on how networking can be achieved, administers questions in relation to the role play. covered. Tasks individual learners to share their experience on how they plan reporting back to school. Uses those experiences to introduce the lesson content. Tasks learners in groups to use the learner's books to discuss in detail the steps involved in preparing a 	 New Vision Publishing book 3 Pg 19-20, Goodluck Entrepreneurship Teacher's Guidebook 3 pgs. 8-11, School business plan template

		 business plan, giving specific examples & present their findings to the rest of the class as the teacher harmonizes with their work. Task individual learners to use a flow chart and the learner's books to show how each step is important in preparing a business plan. Assesses and gives feedback 	 Goodluck learner's Book 3 Internet, etc.
2.2 PREPARING A BUSINESS PLAN	L.O – Understands the different contents of a business plan. (u)	 Uses a starter activity to administer questions to review the previous lesson. Tasks learners in pairs to discuss items that must be considered first when planning for a students' end of year party. Uses learners' responses to expound the components of a business plan. In groups, tasks learners to use learner's books or any other resource material, to explain the different contents of a business plan. Learners can illustrate this using a pie using a pie-chart. Invites group members to present their findings to the class and later take note of the feedback. Tasks individual learners to select a business of their own choice & name it, then later prepare a general description of that business and present it for assessment. 	 New Vision Publishing book 3, Goodluck Entrepreneurship Teacher's Guidebook 3 pgs. 11-15, Goodluck learner's Book 3 Internet, etc.
3.1 PREPARING A BUSINESS PLAN	L.O – Understand how to prepare the statement of Vision, Mission, Goals and Objectives of a business. (u, s)	 Uses a starter activity to administer questions to review the previous lesson. Tasks learners to share their long-term goals in life, the teacher uses learners responses plus the school mission & vision statements to explain the concepts. 	 New Vision Publishing book 3, Goodluck Entrepreneurship Teacher's Guidebook 3 pgs. 15-18,

		 Provides the learners with meaning of vision, mission, goals, and objectives and teaches them how each is stated. Tasks learners in their respective groups to visit/ choose any business around or within their school environment to find out their Vision, Mission, and Objectives. Learners present their findings to the class as the teacher provides feedback. 	Goodluck learner's Book 3 Internet, etc.
3.2 PREPARING A BUSINESS PLAN	L.O – Understand the meaning of production plan, and its contents. (u, s)	 Uses a starter activity to administer questions, to review the previous lesson. Tasks grouped learners to identify any business in school or community outside the school and briefly outline what they think the business objectives are. Tasks learners to think of any manufactured items in their class /home/ school and list the items down. After, they draft a chart showing the production flow process of that item. Share their findings to the plenary and take note of the harmonized work. Tasks individual learners to pose as managers of a manufacturing company and write a speech on purpose of writing a production plan, which they will deliver to S3 students offering entrepreneurship. 	 New Vision Publishing book 3, Goodluck Entrepreneurship Teacher's Guidebook 3 pgs. 18-21, Goodluck learner's Book 3 Internet, etc. Flip charts, markers, pens, masking tapes, local newspapers
4.1 PREPARING A BUSINESS PLAN	L.O – Understand the meaning of an Organizational Plan, contents, and its importance to the business. (u, s)	 Uses a starter activity to administer questions, to review the previous lesson. Tasks selected learners to share the family tree of their respective families and uses it to introduce the organizational plan. Provides the learners with the meaning and contents of an organizational plan, shares the school organizational structure and helps them to understand their school's 	 New Vision Publishing book 3, Goodluck Entrepreneurship Teacher's Guidebook 3 pgs. 21-25 Goodluck learner's Book 3 Internet, etc.

4.2 PREPARING A BUSINESS PLAN	L.O – Understand the meaning of a marketing plan, contents, and its importance in business development.	 organizational plan, i.e. the workers, and their qualifications, tasks assigned to each, etc. Tasks learners in their respective groups to prepare an organizational plan of any business of their choice from their community, assess them while presenting to the whole class and give feedback. Task individual learners to come up with the importance of preparing an Organizational Plan and assess Uses a starter activity to administer questions, to review the previous lesson. Tasks learners to role play how the school business club projects or their parents/guardians/relatives conduct business and marketing of their products. 	 New Vision Publishing book 3, Goodluck Entrepreneurship Teacher's Guidebook 3 pgs. 26-28.
	(u, s)	 Provides the learners with the meaning of a marketing plan and outlines its contents. Using learner's books, Task learners in their groups to perform a given task and present their findings to plenary for assessment. Ask individual learners to use learner's books and any other resource material to write down in their note books the importance of including the marketing plan in a business, assess and give feedback 	 3 pgs. 26-28. Goodluck learner's Book 3 Internet, etc.
5.1 PREPARING A BUSINESS PLAN	L.O – Understand the meaning of a Financial Plan, contents, and its importance in business development (u, s)	 Uses a starter activity to administer questions, to review the previous lesson. Tasks volunteers to read an article in line with business marketing and planning and spot out key information in that relate to the reviewed topic review questions. Tasks individual learners to prepare shopping list for 2nd term and share in pairs, use their experiences to introduce the concept of financial planning. 	 New Vision Publishing book 3, Goodluck Entrepreneurship Teacher's Guidebook 3 pgs. 28-29 Goodluck learner's Book 3 Internet, etc.

		 Use any library resource or ICT and provide learners with the meaning of a financial plan and its components. Assign learners to different groups and provide them with markers, flip charts, masking tapes, school budget template etc. and tasks them to select any business of their choice and identify the financial requirements for that business and write them on the flip charts. Share their findings to the plenary and take note of the harmonized work. 	
		 Uses learner's books and assigns individual learners the tasks to perform, assesses and gives feedback 	
5.2 PREPARING A BUSINESS PLAN	L.O – Understand the meaning of a Financial Plan, contents, and its importance in business development. (u, s)	 Reflecting on the previous lesson, the teacher tasks learners to role play the experience of a market and identify the key elements of a marketing plan. Shares the format of a financial plan & invites the guest speaker from the school finance department. With guided discussion from the school bursars or School Accounts Assistants, learners listen to the guest speaker and draft a sample of a Financial Plan of any business of their choice, present their work in groups for assessment and harmonization. Using the learner's books, tasks individual learners to identify the importance of a Financial Plan, note down and present their work to the teacher for assessment. 	 New Vision Publishing book 3, Goodluck Entrepreneurship Teacher's Guidebook 3 pgs. 30-31 Goodluck learner's Book 3 Internet, etc.
6.1 PREPARING A BUSINESS PLAN	L.O – Understands the meaning and importance of Cash Flow in processing and manufacturing (u, s, gs)	 Uses a starter activity to administer questions, to review the previous lesson. Illustrates the format of a cash flow statement and shares its sample got from the school canteen/school business club projects/ school with learners and shows them its features or components. 	 New Vision Publishing book 3, Goodluck Entrepreneurship Teacher's Guidebook 3 pgs. 31-32

		 Tasks Learners in their respective groups to draft a sample of a Cash Flow Statement for any business of their choice from their community and present to the plenary for assessment and harmonization. Task individual learners to identify the importance of a Cash Flow statement to any business in their community and present it to the teacher for assessment. 	Goodluck learner's Book 3, Internet, etc.
PREPARING A BUSINESS PLAN	L.O – Understand the importance of a cash flow budget, cash shortfalls in a cash flow statement and how they can be managed (u, s, sg)	 Uses a starter activity to administer questions, to review the previous lesson. Tasks learners to share in pairs the experiences of any business in their community which could have suffered cash flow problems and uses it to introduce the concept of cash flow deficits. Provides the learners with the meaning and causes of cash flow short falls. Tasks Learners in their respective groups to draft a sample of a Cash Flow Statement of any business of their choice from their community and present to the teacher for assessment. Tasks individual learners to make research on a business near their school that could have suffered Cash Flow problems, identify the point at which the business should have sought support, take note of their findings and present to the teacher for assessment 	 New Vision Publishing book 3, Goodluck Entrepreneurship Teacher's Guidebook 3 pgs. 33-35 Goodluck learner's Book 3, Internet, etc.
7.1 PREPARING AN ACTION PLAN	L.O – Appreciate the importance of an Action Plan and its relation to a business plan (k, u, s)	 Reflecting on the previous content, sampled learners are tasked to present their research findings to help the teacher harmonize, make the necessary adjustments. Tasks learners to share with their peers their daily work schedules from morning to evening and the teacher uses it to introduce the concept of an Action plan. 	 New Vision Publishing book 3, Goodluck Entrepreneurship Teacher's Guidebook 3 pgs. 36-37, Goodluck learner's Book 3,

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		 The teacher shares a sample of an action plan sourced from the previous class meetings, provides them with the meaning and structure of an action plan. Tasks learners in their respective groups to identify and note down key components from that Action Plan, prepare a sample action plan, present their work to the plenary for assessment and harmonization. Tasks Individual Learners to prepare a reading Timetable for themselves in form of an Action Plan Appreciate the importance of an Action Plan and its relation to a business plan. 	• Internet, etc.
7.2 PREPARING AN ACTION PLAN	L.O – Appreciate the importance of an Action Plan and its relation to a business plan (u, s)	 Uses a starter activity to administer questions, to review the previous lesson. The teacher tasks learners in their groups to identify a business entity in their local community and indicate how it the benefits it would benefit from preparing an Action Plan Tasked to present their findings and present their work to the plenary for assessment and harmonization. Individual Learners are tasked to write a letter explain to the headteacher why his/her school needs to have a business plan in place. 	 New Vision Publishing book 3, Goodluck Entrepreneurship Teacher's Guidebook 3 pgs. 37-38, Goodluck learner's Book 3, Internet, etc.
8.1 PREPARING AN ACTION PLAN	L.O – Understand the importance of setting clear targets and aims. (u, s)	 Uses a starter activity to administer questions, to review the previous lesson. Displays the school termly calendar of events and tasks learners in their groups to identify key elements of an Action Plan. Tasks learners to use the learners' book to discuss how an Action Plan can help one to implement a business plan. Note down their findings and present their work to the plenary for assessment and harmonization. 	 New Vision Publishing book 3, Goodluck Entrepreneurship Teacher's Guidebook 3 pg 39, Goodluck learner's Book 3, Internet, etc.

8.2 1 PREPARING AN ACTION PLAN	L.O – Understands the importance of setting clear targets and aims and prepares an Action Plan (u, s)	 Task Individual Learners to explain its key for a business to set clear targets and aims of a business. Uses a starter activity to administer questions, to review the previous lesson. Begins a lesson using a story/picture/video/role play; to help learners understand the phrase, "A business without an Action Plan is like a bus without a travel schedule". In groups, learners are tasked to discuss what they understand by the phrase and how it relates to action planning. Tasks learners to present findings and share present their work to the plenary for assessment and harmonization. Tasks individual learners to draft an Action Plan for holding an End of Year Concert and resent their work to the teacher for assessment. 	 New Vision Publishing book 3, Goodluck Entrepreneurship Teacher's Guidebook 3 pg 39-40, Goodluck learner's Book 3, Internet, etc.
9.1 BUSINESS ETHICS	L.O – Appreciates the Principles of good Business Ethics. Understand the acceptable business behavior towards customers, employees, society, and government. (v, k, u).	 Uses a starter activity to administer questions, to review the previous lesson. Uses a case study/story telling/video/text in the book; to introduce the topic (business ethics). With clear guidance, tasks learners to reflect on the teacher's presentation and respond to follow-up questions which aim at checking. Teacher harmonizes learners' responses. Tasks grouped learners to use subject textbooks availed, learners are tasked to read text, identify, list and, discuss principles of good business ethics. 	 New Vision Publishing book 3, Goodluck Entrepreneurship Teacher's Guidebook 3 pg 40-45 Goodluck Learners' book 3 Internet, etc.

		icated in the SOW are not limited to what has been suggested eir Problem solving, Critical thinking, and Creativity skills to ere the local context.	
10.1 Activity of Integration		 Teacher administers the Activity of integration Assesses the Activity of Integration 	
9.2	L.O – Understand ethical issues in relation to development and know customer attraction, care and retention (u, gs)	 In recap of the previous lesson, learners are tasked to outline the acceptable behavior of entrepreneurs in their community towards customers In their respective groups, Learners are tasked to explore the benefits of business ethics towards any business in their community In their groups, learners role play how they will attract and retain customers in their business Write down their responses and present their work to the plenary for assessment and harmonization Individual Learners take note of the harmonized work 	 New Vision Publishing book 3, Goodluck Entrepreneurship Teacher's Guide book 3 pg 47-50, Goodluck Learners' book 3 Internet, etc.
		 Tasks learners to find out the unethical and acceptable behavior exhibited by entrepreneurs in their community; towards customers, employees, society, and government. Present their work to the plenary for assessment and harmonization. Individual Learners take note of the harmonized work 	



Week 11 & 12 should be used to administer Activities of Integration, marking, and preparing end of term reports.

Subject: Entrepreneurship Class: S.3 Term: Two Teacher's Name:

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Time allocation (per lesson):

Periods per week:....

Week Subtopics	Learning outcome	Methodology	Teaching/ Learning resources	Y P R
Topic: Introduc	ss Management tion to principles of Acco the learner uses relevant	unting books of original entry to process financial information gati	hered from source document	s
1.1 BOOK KEEPING	L.O – Understand book keeping and related accounts (u, s, gs)	 The teacher shares different books of accounts with the learners and tasks them to identify the types of information recorded in such books Tasks learners in their groups to use the library and other relevant resources to research about the importance of book keeping Write down their responses and present their work to the plenary for assessment and harmonization Individual Learners take note of the harmonized work 	Goodluck Entrepreneurship Teacher's Guide book 3, Goodluck Learners' book 3 Internet, etc.	

1.2 BOOK KEEPING	L.O – Understands the various users of accounting information (k, u, v, s)	 In review of the previous lesson, the teacher tasks learners in their respective groups to identify the reasons why book keeping is important to any business in their community Shares flip charts, markers, masking tapes with the learners in their groups and tasks them to discuss the various users of accounting information Learners note down their responses and present their work to the plenary for assessment and harmonization Individual Learners take note of the harmonized work 	Goodluck Entrepreneurship Teacher's Guide book 3, Goodluck Learners' book 3 Internet, etc.
2.1 BOOK KEEPING	L.O – Understand the term spreadsheet and demonstrate ICT skills in book keeping (u, s)	 In recap of the previous lesson, learners are tasked to outline the various users of accounting information The teacher tasks learners in their groups to brain storm the meaning of the term spreadsheets using the learner's books or any other resource material and share to plenary Guides learners to use the ICT resources to draft a spreadsheet using the information provided in the learner's books in order to track cash transactions Ask learners to identify the benefits of spreadsheets to any business enterprise in their community, note down their responses and present to the plenary Save their work in their group names on desktop and present it to the teacher for assessment and harmonization 	 Computer with(out) internet, Goodluck Entrepreneurship Teacher's Guide book 3, Goodluck Learners' book 3 Internet, etc. O'Level Entrepreneurship Education (Gyaza Azedi)
2.2 SOURCE DOCUMENTS	L.O – Able to know the various source documents used in book keeping (K)	 The teacher tasks learners to list down atleast 3 benefits of spreadsheets to any business to recap the previous lesson. The teacher shares files containing various source documents with the learners in their groups 	 Resourceful personnel i.e. bursar, store keeper, etc. Office files

3.1 SOURCE DOCUMENTS	L.O – Should be able to prepare source documents (k, u gs, s)	 Invites a resourceful person to share with learners on how such documents are prepared as learners listen to the guest speaker and take note of key information Tasks learners in their groups to generate a chart showing different source documents and display on the classroom wall after being harmonized and assessed by the teacher In the review of the previous lesson, the teacher tasks learners to list different source documents used by their school Tasks learners in their groups to discuss the uses of each source document Guides learners in their respective groups to prepare each of the above source documents for a business of their choice from their community. Learners prepare source documents, note down their responses and present their work to the teacher for assessment and harmonization 	 Goodluck Entrepreneurship Teacher's Guide book 3, Goodluck Learners' book 3 Internet, etc. O'Level Entrepreneurship Education (Gyaza Azedi) File from the finance department Goodluck Entrepreneurship Teacher's Guide book 3, Goodluck Learners' book 3 Internet, etc. O'Level Entrepreneurship Education (Gyaza Azedi)
3.2 BOOKS OF ORIGINAL ENTRY	L.O – Know the books of original entry (k)	 In recap of the previous lesson, learners are tasked to answer review questions Tasks learners to share with their pairs their experience when they were sent home for fees yet they had paid and the teacher uses it to explain books of original entry. Explains the different books for recording credit transactions Shares with the learners in their respective groups the different books that record credit transactions 	 Purchases Day Book/ Purchases Journal/Bought Journal Purchases Returns Journal/ Returns Outwards Day Book Sales Returns journal/Returns Inwards Day Book Cashbook

		 Guides learners in their groups to use library resources or any written literature to write notes about the following types of books of original entry i.e. Observes how they carry out the exercise in their notebooks Allows them to present their responses to the class for assessment and harmonization 	General Journal Petty cashbook
4.1 BOOKS OF ORIGINAL ENTRY (SINGLE COLUMN CASH BOOK)	L.O – Prepare books of original entry (u, s, gs)	 Reflecting on the previous content, samples learners from different groups and tasks them to prepare a chart showing different types of books of original entry Guides learners on how to use the format of a single column cash book to record/ post cash transactions and shows them how to balance the cash book Tasks learners in their groups to post given business transactions into the cash book using single entry system Observes how they carry out the exercise in their notebooks Allows them to present their responses to the class for assessment and harmonization 	 Single column cash book Pens Computer with(out) internet Goodluck Entrepreneurship Teacher's Guide book 3, Goodluck Learners' book 3 Internet, etc. O'Level Entrepreneurship Education (Gyaza Azedi)
4.2 BOOKS OF ORIGINAL ENTRY (SINGLE COLUMN CASH BOOK)	L.O – Prepare books of original entry (u, s, gs)	 In review of the previous content, samples at random, learners from different groups and tasks them to illustrate the format of a single column cash book Tasks learners in their groups to post given business transactions into the cash book using single entry system Asks the learners to balance the cash book following correct steps Observes how they carry out the exercise in their notebooks 	 Single column cash book Pens Goodluck Entrepreneurship Teacher's Guide book 3, Goodluck Learners' book 3 Internet, etc.

		Allows them to present their responses to the class for assessment and harmonization	 O'Level Entrepreneurship Education (Gyaza Azedi) Computer with(out) internet
5.1 BOOKS OF ORIGINAL ENTRY (TWO COLUMN CASH BOOK)	L.O – Prepare books of original entry (u, s, gs)	 Reviews the previous content by sampling learners at random from different groups and tasking them to illustrate the correct steps followed while balancing the single column cash book Guides learners on how to use the format of a Two Column cash book to record/ post cash transactions and shows them how a Two Column cash book is balanced Tasks learners in their groups to post given business transactions into the cash book using double entry system Observes how they carry out the exercise in their notebooks Allows them to present their responses to the class for assessment and harmonization 	 Two column cash book Pens Computer with(out) internet Goodluck Learners' book 3 & Teacher's Guide O'Level Entrepreneurship Education (Gyaza Azedi) Vision Publishing teacher's guide book3
5.2 BOOKS OF ORIGINAL ENTRY (TWO COLUMN CASH BOOK)	L.O – Prepare books of original entry (u, s, gs)	 In review of the previous content, learners sampled at random are tasked to illustrate the format of a Two Column Cash Book Tasks learners in their groups to post given business transactions into the Two Column cash book using double entry system Ask the learners to balance the cash book i.e. Cash columns and Bank columns following correct steps Observe how they carry out the exercise in their notebooks Allow them to present their responses to the class for assessment and harmonization 	 Two column cash book Pens Computer with(out) internet Goodluck Learners' book 3 & Teacher's Guide O'Level Entrepreneurship Education (Gyaza Azedi)

6.1 BOOKS OF ORIGINAL ENTRY (CONTRA ENTRIES)	L.O – Prepare books of original entry (u, s, gs)	 Reflecting on the previous content, the teacher asks learners to explain to their pairs how incomes and expenditure are recorded in a Two Column Cash book Guides learners on how Contra Entries are recorded in a Two Column cash book and shows them how a Two Column cash book containing contra entries is balanced Tasks learners in their groups to record given business transactions into the cash book using double entry system Observe how they carry out the exercise in their notebooks Task learners in their groups to present their responses to the class for assessment and harmonization 	 Two column cash book Pens Goodluck Learners' book 3 & Teacher's Guide O'Level Entrepreneurship Education (Gyaza Azedi) Vision Publishing teacher's guide book3
6.2 BOOKS OF ORIGINAL ENTRY (THREE COLUMN CASH BOOK)	L.O – Prepare books of original entry (u, s, gs)	 The teacher tasks learners to identify how to treat contra entries Guides learners on how Contra Entries are recorded in a Three Column cash book and shows them how a Three Column cash book is balanced Tasks learners in their groups to record given business transactions into the cash book using double entry system and how to treat transactions with discounts Observe how they carry out the exercise in their notebooks Task learners in their groups to present their responses to the class for assessment and harmonization 	 Three column cash book Goodluck Learners' book 3 & Teacher's Guide O'Level Entrepreneurship Education (Gyaza Azedi) Vision Publishing teacher's guide book3
7.1 BOOKS OF ORIGINAL ENTRY (THREE COLUMN CASH BOOK)	L.O – Prepare books of original entry (u, s, gs)	 In review of the previous content, learners sampled at random are tasked to illustrate the format of a Three Column Cash Book Uses the formula and calculates discounts from discount percentages and selling price Tasks learners in their groups to calculate the discounts allowed and discounts received and record given business 	 Goodluck Learners' book 3 Goodluck Teacher's Guide O'Level Entrepreneurship Education (Gyaza Azedi)

		 transactions into the Three Column cash book using double entry system Ask the learners to balance the cash book i.e. Cash columns and Bank columns following correct steps Observe how they carry out the exercise in their notebooks Allow them to present their responses to the class for assessment and harmonization 	 Sample of a Three Column Cash book Vision Publishing teacher's guide book3
7.2 BOOKS OF ORIGINAL ENTRY (THREE COLUMN CASH BOOK)	L.O – Prepare books of original entry (u, s, gs)	 In the recap of the previous, learners are tasked to calculate for discounts allowed and discount received from a given transaction and share their findings with other group members Tasks learners in their respective groups to identify and note down major examples of small cash transactions. Guides learners on how to use the format of a Petty cash book to record/ post cash transactions and shows them how a Petty cash book is balanced following the imprest system Records transactions in a Petty cash book Tasks learners in their groups to record given business transactions into the cash book using imprest system. Observe how they carry out the exercise in their notebooks Allow them to present their responses to the class for assessment and harmonization 	 Petty cash vouchers Sample of a Petty Cash Book Goodluck Learners' book 3 Goodluck Teacher's Guide O'Level Entrepreneurship Education (Gyaza Azedi) Sample of a Three Column Cash book Vision Publishing teacher's guide book3
8.1 BOOKS OF ORIGINAL ENTRY (PURCHASES JOURNAL & RETURNS	L.O – Prepare books of original entry (u, s, gs)	 Teacher tasks sampled learners to identify and explain different books of original entry where cash transactions are recorded Guides learners in their groups to come up with format of a purchases journal Records transactions of credit purchases in the purchases journal 	 School stores records Sample of a Purchases Journal of any business Returns outwards Journal

OUTWARDS JOURNAL)		 Tasks learners in their groups to record given business transactions into the purchases journal. Observe how individual learners carry out the exercise in their notebooks, assesses and gives feedback. Administers and assesses numeracy tasks on returns Outwards Journal to the learners in their respective groups 	 Copies of Credit Notes Goodluck Learners' book 3 Goodluck Teacher's Guide O'Level Entrepreneurship Education (Gyaza Azedi) Vision Publishing teacher's guide book3
8.2 BOOKS OF ORIGINAL ENTRY (SALES JOURNAL & RETURNS INWARDS JOURNAL)	L.O – Prepare books of original entry (u, s, gs)	 Poses questions with an aim of reviewing the previous lesson. Introduces & explain the format of the sales journal/returns inwards journal, while using examples on how to record credit sales in a Sales Journal. Tasks learners in their groups to come up with format of a Sales Journal and record given business transactions. Teacher assesses and provides feedback. Administers numeracy tasks to individual learners, on returns Inwards Journal, assesses and provides feedback. 	 Sample of a Sales Journal of any business Returns inwards Journal Copies of Credit Notes Goodluck Learners' book 3 Goodluck Teacher's Guide O'Level Entrepreneurship Education (Gyaza Azedi) Vision Publishing teacher's guide book3
9.1 THE LEDGER	L.O – Know a Ledger and appreciate the different types of ledgers (u, k,)	 Poses review questions with an aim of recapping the previous lesson. Tasks learners to share their life experiences about their best and worst experiences in life and uses it to explain the concept of accounts Uses learners' experiences to explain the different classes of accounts, giving their respective examples, and showing them how they are recorded in the ledger book 	 Ledger book Goodluck Learners' book 3 Goodluck Teacher's Guide O'Level Entrepreneurship Education (Gyaza Azedi)

9.2 THE LEDGER	L.O – Prepare Ledger Accounts (u, s)	 Shares a sample of ledger books from the school finance department and tasks learners in their groups to identify the different ledgers therein, come up with a format of a ledger account and use the learner's books to record the transactions provided Assess and provides feedback. Reviews the previous lesson, and tasks learners to define the meaning of ledger and an account Tasks learners in their groups to enter information in accounts for different transactions carried out in the school in the ledger account Gives a worked example to guide learners Tasks learners in their groups to identify two accounts involved and post the transactions in the ledger using double entry system of recording Observe how individual learners participate in the activity and task them to present their responses to the class for assessment and harmonization 	 Vision Publishing teacher's guide book3 Ledger book Goodluck Learners' book 3 Goodluck Teacher's Guide O'Level Entrepreneurship Education (Gyaza Azedi) Vision Publishing teacher's guide book3
10.1 THE TRIAL BALANCE	L.O – Know and understand the uses of a Trial Balance (u, k)	 Recaps the previous lesson and tasks learners in their groups to identify the accounts to be debited and the ones to be credited from any given information by the teacher Guides learners in their respective groups to use library resources or any other written literature to find out the meaning and the ruling of the Trial Balance Guide learners on the steps followed when preparing the Trial Balance Tasks learners in their groups to record given business transactions, open up ledger accounts duly balanced and post them to the Trial Balance 	 Ledger book Goodluck Learners' book 3 Goodluck Teacher's Guide, O'Level Entrepreneurship Education (Gyaza Azedi) Samples of Trial Balances from the school Finance department

		Observe how individual learners perform the tasks in their notebooks, allow them present their work and harmonize.	Vision Publishing teacher's guide book3
THE TRIAL BALANCE	L.O – Identifies and corrects errors in the Trial Balance (k, u, s)	 Recaps the previous lesson and tasks learners in pairs to recall and share the purpose of the Trial Balance in any business enterprise. Tasks learners to share experiences of arithmetic errors in business calculations. Teachers uses learners' responses to introduce the subtopic and he explains the concept of errors (with examples). In groups, learners are tasked to use the learners' textbooks to identify errors in the Trial Balance, their correction & errors; which will not affect the Trial Balance totals. Learners present their finding while the teacher does the harmonization. Task individual learns to use the learner's textbook and other sources to note down how errors can be corrected in a Trial Balance, in addition to journalize information to show its narrations. 	 Ledger book Samples of Trial Balances from the school Finance department Goodluck Learners' book 3 Goodluck Teacher's Guide O'Level Entrepreneurship Education (Gyaza Azedi) Vision Publishing teacher's guide book3
11.1 THE TRIAL BALANCE		 Administer numeracy activities and tasks Assess and evaluate 	 Goodluck Learners' book 3 Goodluck Teacher's Guide Vision Publishing teacher's guide book3
11.3		icated in the SOW are not limited to what has been suggested. The initial representation of the solution of t	that learning activities and



Week 11 & 12 should be used to administer Activities of Integration, marking, and preparing end of term reports.

Subject: Entrepreneurship Class: S.3 Term: Three Teacher's

Name:

Time allocation (per lesson):

Periods per week:.....

Week Subtopics	Learning outcome		Methodology	Teaching/ resou	•	Y P R
Theme: Business Manageme Topic: Introduction to princip Competency: The learner use	oles of accounting.	ntry	to process financial information gathered from sour	ce documents		
1.1 STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME	L.O – Know the statement of profit or loss and other comprehensive income (u)	•	Reviews the previous content by tasking learners to correct errors that were discovered from different entries into the suspense account Guides learners to determine/find out the meaning of statement of profit or loss and other comprehensive income using learner's books	 Trading Goodlubook 3 GoodluGuide O'Leve 	ck Teacher's	

		•	Guides learners on how to use the formulae for Gross Profit and Net profit and shows them how to determine the Net profit/loss Tasks learners in their groups to use the given business transactions, apply the formulae and find out the net profit/loss Observe how individual learners perform the tasks in their notebooks, allow them present their work and harmonize.		Education (Gyaza Azedi) Vision Publishing teacher's guide book3
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (TRADING ACCOUNT)	L.O – Prepare a statement of profit or loss and other comprehensive income (k, u, s)	•	Recaps the previous lesson by sampling learners at random from different groups to calculate for the Gross profit from the information provided/extracted from any business around the school. Provides learners with a format of a trading account, allows individual learners to note down and guides them on how the formulae are applied Tasks learners in their respective groups to use the given business transactions, apply the formulae and find out the Gross profit/loss made by the business Observe how they discuss and allow them to present their responses to the class for assessment and harmonization Task individual learners to note down harmonized work	•	Goodluck Learners' book 3 Goodluck Teacher's Guide O'Level Entrepreneurship Education (Gyaza Azedi) Vision Publishing teacher's guide book3

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (PROFIT & LOSS ACCOUNT)	L.O – Prepare a statement of profit or loss and other comprehensive income (k, u, s)	•	Reviews the previous lesson by tasking learners in their respective groups to use the formulae for Net Sales and Cost of Sales to determine the Gross profit/loss Provides learners with a format of a Profit and Loss Account, allows individual learners to note down and guides them on how the formulae are applied Tasks learners in their respective groups to use the given business transactions, apply the formulae and find out the Net profit/loss made by the business Observe how they discuss and allow them to present their responses to the class for assessment and harmonization Task individual learners to note down harmonized work	•	Goodluck Learners' book 3 Goodluck Teacher's Guide O'Level Entrepreneurship Education (Gyaza Azedi) Vision Publishing teacher's guide book3
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (PROFIT & LOSS ACCOUNT)	L.O – Prepare a statement of profit or loss and other comprehensive income (k, u, s)	•	Recaps the previous lesson and tasks learners in their groups to calculate for the net profit from the information extracted from the books of accounts Tasks learners in their groups to post given business transactions into the Profit and Loss Account following the correct formulae. Observes how learners carry out the exercise in their notebooks and allow them to present their responses on charts and hang them on the class wall after assessment and harmonization	•	Goodluck Learners' book 3 Goodluck Teacher's Guide O'Level Entrepreneurship Education (Gyaza Azedi) Vision Publishing teacher's guide book3

3.1 STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (THE INCOME STATEMENT)	L.O – Prepare a statement of profit or loss and other comprehensive income (k, u, s)	 Reviews the previous lesson by sampling at random, learners from their respective groups to illustrate the formats of the Trading Account and The Profit & Loss Account Shares with learners the two formats of the income Statement and guides them on how formulae are applied Facilitates the learners to use the information from the learner's book to prepare an income statement Observes how learners carry out the task and allow them to present their responses for assessment and harmonization 	 Goodluck Learners' book 3 Goodluck Teacher's Guide O'Level Entrepreneurship Education (Gyaza Azedi) Vision Publishing teacher's guide book3
3.2 STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (THE INCOME STATEMENT)	L.O – Prepare a statement of profit or loss and other comprehensive income (k, u, s)	 Reviews the previous lesson by sampling at random, learners from their respective groups to illustrate the Vertical format of the Trading, Profit & Loss Account Tasks learners in their respective groups to use the information provided from learner's books or any other resource to prepare the income statement Observes how learners perform the task and allow them to present their responses for assessment and harmonization 	 Goodluck Learners' book 3 Goodluck Teacher's Guide O'Level Entrepreneurship Education (Gyaza Azedi) Vision Publishing teacher's guide book3
4.1 STATEMENT OF FINANCIAL POSITION (THE BALANCE SHEET)	L.O – Understand the key components of a Balance Sheet and how spreadsheets support them (u)	 Recaps the previous lesson by tasking learners to explain why preparing an Income Statement is of value to any business Guides learners o use library resources, internet or any other written literature to find out the meaning and components of the Balance Sheet 	 Goodluck Learners' book 3 Goodluck Teacher's Guide O'Level Entrepreneurship Education (Gyaza Azedi)

4.2	L.O – Know the accounting	 Observes how individual learners in their respective groups carry out the task and allow them to present their responses for assessment and harmonization Reviews the previous lesson by tasking learners Vision Publishing teacher's guide book3 Goodluck Learners'
STATEMENT OF FINANCIAL POSITION (THE BALANCE SHEET)	equation, create and edit simple worksheets using correct formulae (k, u, gs)	from their respective groups to list the key components of the Balance Sheet Provides the learners with horizontal format of the Balance Sheet and guides them in their respective groups on how to use the accounting equation in that format Tasks learners in their respective groups to use the given business transactions, apply the accounting equation to prepare the Balance Sheet Observe how they discuss and allow them to present their responses to the class for assessment and harmonization
5.1 STATEMENT OF FINANCIAL POSITION (THE BALANCE SHEET)	L.O – Know the accounting equation, create and edit simple worksheets using correct formulae (k, u, gs)	 Reviews the previous content tasking selected learners from their respective groups to state and explain the accounting equation Provides the learners with vertical format of the Balance Sheet and guides them in their respective groups on how to use the formulae for Capital Employed in that format Tasks learners in their respective groups to use the given business transactions, apply the Goodluck Learners' book 3 Goodluck Teacher's Guide O'Level Entrepreneurship Education (Gyaza Azedi) Vision Publishing teacher's guide book3

		formulae for Capital Employed to prepare the Balance Sheet Observe how they discuss and allow them to present their responses to the class for assessment and harmonization •
5.2 STATEMENT OF FINANCIAL POSITION (THE BALANCE SHEET)	L.O – Prepare the Balance Sheet using Spreadsheets and a calculator where appropriate (u, gs)	 Recaps the previous lesson by allowing volunteers from their respective groups to illustrate the formats of the Balance Sheet Guides learners on how to use the spreadsheet program or calculate or any other resource to prepare a suitable Balance Sheet for the business. Tasks learners in their respective groups to use the given business transactions, apply the formulae for Capital Employed to prepare the Balance Sheet Observe how they discuss and allow them to present their responses to the class for assessment and harmonization Computer with(out) internet Smart phones Goodluck Learners' book 3 Goodluck Teacher's Guide O'Level Entrepreneurship Education (Gyaza Azedi) Vision Publishing teacher's guide book3
6.1 STATEMENT OF FINANCIAL POSITION (THE BALANCE SHEET)	L.O – Prepare the Balance Sheet using Spreadsheets and a calculator where appropriate (u, gs)	 Reviews the previous lesson by tasking learners to compare the balance sheet prepared using the electronic Spreadsheet with the manual spreadsheets and share with the rest of the class Guides learners to identify errors in the Balance Sheet using learner's book, internet or any other library resource material Goodluck Learners' book 3 Goodluck Teacher's Guide O'Level Entrepreneurship Education (Gyaza Azedi) Vision Publishing teacher's guide book3

7.1 ACTIVITY OF INTEGRATION		•	Tasks learners in their respective groups to use the given business transactions, apply the formulae for Capital Employed and the accounting equation to prepare the Balance Sheet and identify the errors Redraft the Balance Sheet using the spreadsheets showing al correct entries for the business owner Observe how they discuss and allow them to present their responses to the class for assessment and harmonization Administers and assesses the Activity of Integration			
7.2 TAX ADMINISTRATION IN UGANDA	L.O – Know tax administration and appreciate the role of URA in tax administration (k, u, v)	•	Reviews by tasking learners to identify the users of the accounting information Invites a guest speaker to talk about tax administration Task learners to prepare a series of questions to ask the guest speaker about , The role of URA in tax administration Taxes collected by URA Taxes collected by local government authorities Taxes collected by other government agencies Learners take note as they listen to the guest speaker Task learners to prepare an information report about tax administration in Uganda, allow them	•	library resources, URA manual books, internet or any other written literature Goodluck Learners' book 3 Goodluck Teacher's Guide O'Level Entrepreneurship Education (Gyaza Azedi) Vision Publishing teacher's guide book3	

8.1 TAX ADMINISTRATION IN UGANDA	L.O – Know the structure of URA (k, u)	 In recap of the previous lesson, tasks sampled learners from different groups to state the role of URA in tax administration Guides learners in their respective groups to use library resources, URA manual books, internet or any other written literature to identify the URA structure Observes individual learners in their respective groups discuss, perform the task and allow them to present their responses to the class for assessment and harmonization. Iibrary resources, URA manual books, internet or any other written literature Goodluck Learners' book 3 Goodluck Teacher's Guide O'Level Entrepreneurship Education (Gyaza Azedi) Vision Publishing teacher's guide book3
8.2 TAX ADMINISTRATION IN UGANDA	L.O – Know the taxes and duties collected by the local government authorities (k)	 Reviews the previous content by tasking learners in their respective groups to list the various types of taxes collected by URA Tasks learners to recall and share anything they know about taxes in in Uganda. Teacher uses learners' responses to introduce and explain information pertaining local government authorities in line with their duties Tasks learners to use the learner's books to discuss the different taxes collected by local government authorities. Iibrary resources, URA manual books, internet or any other written literature Goodluck Learners' book 3 Goodluck Teacher's Guide O'Level Entrepreneurship Education (Gyaza Azedi)

		•	Tasks individual learners to use the textbook to perform a given task and allow them to present their responses to the class for assessment and harmonization.	•	Vision Publishing teacher's guide book3
9.1 TAX ADMINISTRATION IN UGANDA	L.O – Identify the non-tax revenue collected by other government agencies (k)	•	Reviews the previous content by tasking sampled learners in their respective groups to state the different taxes collected by local government authorities Shares with learners in their respective groups the meaning of non-tax revenue Guides and tasks learners in their respective groups to use the internet, library resources and any other written literature to explore the different non-tax revenue collected by other government agencies Observes individual learners in their respective groups discuss, perform the task and allow them to present their responses to the class for assessment and harmonization.	•	library resources, URA manual books, internet or any other written literature Goodluck Learners' book 3 Goodluck Teacher's Guide O'Level Entrepreneurship Education (Gyaza Azedi) Vision Publishing teacher's guide book3
9.2 TAX ADMINISTRATION IN UGANDA	L.O – Identify the non-tax revenue collected by other government agencies (k)	•	Recaps the previous content by tasking sampled learners in their respective groups to outline the various non-tax revenue collected by other government agencies Shares different pictures and charts showing different ways in which the government uses its tax revenue Tasks learners to determine the impact of taxes on their community with the help of learner's books, internet or any other written literature Observes individual learners in their respective groups discuss, perform the task and allow them	•	library resources, URA manual books, internet or any other written literature Goodluck Learners' book 3 Goodluck Teacher's Guide O'Level Entrepreneurship Education (Gyaza Azedi)



	to present their responses to the class for assessment and harmonization.	Vision Publishing teacher's guide book3
10.1 ACTIVITY OF INTEGRATION	 Teacher administers the Activity of integration Assesses the Activity of Integration 	•
11-12	uld be used to administer Activities of Integration orts. In addition, this time should be used for end	

NOTE: Learning aids indicated in the SOW are not limited to what has been suggested.

Teachers need to use their Problem solving, Critical thinking and Creativity skills to ensure that learning activities and teaching aids fit into the local context.