



ZIMBABWE

MINISTRY OF PRIMARY AND SECONDARY EDUCATION

CURRICULUM DEVELOPMENT AND TECHNICAL SERVICES

PRINCIPLES OF ACCOUNTING AND ACCOUNTING

SECONDARY SCHOOL LEVEL

FORMS 1 - 6

2015-2022

TEACHER'S GUIDE

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ORGANISATION OF THE GUIDE

The Secondary School Forms 1-6 Accounting Teacher's Guide is a document that has been prepared to assist you in understanding how to deliver the 2015-2022 curriculum with ease. This guide is divided into two parts. Part A of the guide focuses on the critical documents that you as the teacher must have in the course of curriculum delivery for Accounting. Part B of the guide focuses on the curriculum delivery, that is curriculum content, objectives, methodology, instructional materials, class management and assessment.

A thorough study of this guide will assist you, the teacher, to have ideas on how to properly teach curriculum content on the 2015-2022 Secondary School forms 1-4 Principles of Accounting and forms 5-6 Accounting learning area. This guide makes it easy for you, the teacher to interpret the syllabus and prepare learning experiences for the learners.

To enhance your understanding of the Accounting learning area, it is very important that as a teacher, you read through the given guidelines thoroughly.

Aims of the Teacher's Guide

The teacher's guide aims to assist you (the teacher) to:

- interpret and translate the national syllabus into meaningful and functional school syllabi, schemes of work and record books
- appreciate the need to keep and maintain useful, comprehensive and up-to-date records
- have relevant teaching and learning resources in the delivery of your lessons
- acquire effective teaching methods suitable for Principles of Accounting and Accounting learning areas and level of learners
- demonstrate skills of assessment in Principles of Accounting and Accounting learning areas
- cope with specific problem areas in Principles of Accounting and Accounting learning areas teaching
- design appropriate strategies for enhancing competencies
- the teacher should familiarise with cross cutting themes and how they can be intergrated in the teaching and learning process

PART A:

CRITICAL DOCUMENTS

Introduction

The Primary and Secondary Education Curriculum 2015-2022 has been defined by a policy framework which outlines the mandate of the Ministry of Primary and Secondary Education. The teacher, as the implementer, ought to familiarise with documents that the Ministry has availed in order to develop an understanding of the new dimension the curriculum has taken. It is of paramount importance for you to embrace the changes that come with it. In this guide, critical documents that a teacher should have in order to develop an in-depth understanding of the curriculum content and underpinning philosophy are discussed.

RATIONALE

The study of Principles of Accounting and Accounting equips learners with practical enterprise skills, financial literacy skills and business related competences. This will enable them to function properly in the prevailing socio-economic, cultural, political and technological environment. It promotes self-reliance for the enhancement of economic growth.

The Principles of Accounting and Accounting syllabus enables learners to develop the following skills:

- Problem solving
- Critical thinking
- Decision making
- Conflict management
- Leadership
- Self-management
- Communication
- Technical and innovative
- Enterprise development
- Financial literacy

Objectives

By the end of Part A of this guide, you as the teacher, should be able to

- identify critical documents in curriculum implementation
- describe the contents of each critical document
- interpret Secondary School 2015-2022 Principles of Accounting and Accounting syllabus

The Critical documents

As a teacher, it is important for you to know the critical documents that you must have in order to deliver the curriculum effectively in respect of Secondary School 2015-2022 Principles of Accounting and Accounting learning areas. You must have the following:

- Curriculum Framework for Primary and Secondary Education (2015-2022)
- National Syllabus
- School syllabus
- Schemes of Work/Scheme Cum Plan
- Assessment Framework
- Lesson Plans
- Learner Profile Guide
- Progress Records
- Attendance Register

Unit 1:

Curriculum Framework for Zimbabwe Primary and Secondary Education

1.0. Introduction

The curriculum Framework for Primary and Secondary Education (2015-2022) was crafted to provide a medium to long term policy direction, to make improvements in the delivery of a home grown curriculum. It establishes a clear sequence of priorities that a teacher must study clearly to ensure that a return on investment made in education is optimised in terms of the results that matters the most, which are learner outcomes. This unit will give a brief outline of the Curriculum Framework and it is important that you read the full edition of the Framework to appreciate what is expected of you in the new curriculum.

1.1. Objectives

By the end of Unit 1 of this guide, you should be able to:

- Motivate learners to cherish their Zimbabwean identity and value their heritage, history and cultural traditions and preparing them for participatory citizenship
- Prepare learners for life and work in an indigenized economy and increasingly globalized and competitive environment
- Ensure learners demonstrate desirable literacy and numeracy skills including practical competences necessary for life
- Prepare and orient learners for participation in voluntary service and leadership

1.2. Key Elements

The Curriculum Framework for Primary and Secondary Education (2015-2022) contains the following key elements which you need to constantly refer to:

- Pillars of the curriculum
- Aims of the curriculum
- Learner exit profile
- Teaching and Learning methods
- Assessment and Learning
- Strategies for effective curriculum implementation
- Principles and values guiding the curriculum
- Life Skills Orientation Programme

1.3. Conclusion

It is important for you as the facilitator to have an in depth understanding of key elements of the curriculum framework so that you are continuously guided in your operations. An understanding of the curriculum framework also assists you in acquiring knowledge of areas of emphasis in the teaching and learning process of Principles of Accounting and Accounting.

Unit 2:**Syllabus Interpretation****2.0. Introduction**

Syllabus interpretation facilitates breaking down of content into teachable units. Correct syllabus interpretation is pivotal to the delivery of effective lessons, through careful planning by the teacher. Syllabus interpretation focuses on the following:

- The national philosophy/vision as spelt out in the preamble (as derived from the Framework)
- The syllabus aims and objectives – What does the syllabus intend to achieve within the learners?
- The content – Knowledge, skills and attitudes i.e. competences. Content constitutes the heart of the syllabus.

Careful syllabus interpretation is critical for the development of a good school syllabus, scheme of work and lesson plan. You should also note that, you teach from the syllabus.

2.1. Objectives

By the end of Part A of this guide, you as the teacher should be able to:

- demonstrate an understanding of the Principles of Accounting and Accounting Syllabus, through correct interpretation and usage.
- interpret the Principles of Accounting and Accounting Syllabus and develop the school syllabus from it.

2.2. Syllabus Interpretation

Syllabus interpretation is based on the Curriculum Framework for Primary and Secondary Education 2015-2022, as the guiding policy document. Syllabus interpretation:

- is the process of making sense of the syllabus
- is about finding meaning of the syllabus.
- it is the process of unpacking the syllabus, analyzing and synthesizing it.

As a professional teacher, you need to be eloquent in syllabus interpretation. You therefore need to demonstrate this by the ability to scheme, plan and deliver the lesson during the teaching and learning process.

2.3. How Do You Interpret the New Syllabus?

Syllabus interpretation facilitates breaking down of content into teachable units. It focuses on:

- the nature and scope of the content
- organisation of the content
- the spiral approach of concepts, that is, the same topics taught at every level but gaining in breadth and depth as one goes up the higher grades.
- methods of delivery, which should encourage learner centred and hands on approaches, experimental learning and problem solving methods.

2.4. Types of Syllabi

The Syllabus

A syllabus is an important document to every teacher. It is a policy document that guides you as the teacher on how to execute your work. It states exactly what learners should learn at school in a particular learning area. It is a major curriculum document which:

- prescribes what the government expects in the teaching of Accounting, as spelt out in the curriculum framework
- outlines the experiences that learners should undergo in a particular course of study i.e. Form 1 – 4 . It is a subject plan/course outline or programme of study that provides guidance to both facilitators and learners.
- it is an instrument in which learners can achieve the gains of the Curriculum Framework

You are required to teach from the syllabus and should not be guided by the textbooks. Note that assessment is based on the syllabus.

2.4.1. National Syllabus

It is a policy document that outlines and specifies the learning area philosophy, aims and objectives, learning/teaching concepts and content, suggested methodology and assessment criteria at every Secondary level. As a teacher, you should always have it and use it to guide you in your day to day teaching and learning activities.

2.4.2. School Syllabus

This must be drawn from the National Syllabus by reorganising content taking into account local factors. The components of the School Syllabus are similar to the National Syllabus. The development of the Accounting school syllabus should be a task for all teachers in the department. Topics in the National syllabus can be re-organised to suit the prevailing circumstances.

2.4.3. Elements of the Principles of Accounting and Accounting Syllabus

To interpret the syllabus you need to identify its components and establish links between and among them. Components of the syllabus include;

- Cover page
- Acknowledgements
- Preamble
- Presentation of Syllabus
- Aims
- Syllabus Objectives
- Methodology and Time Allocation
- Topics
- Scope and Sequence
- Competency Matrix
- Assessment
- Glossary/Appendices

2.4.3.1. Cover page

This is the front cover of the syllabus that states the learning area and level. It also indicate the period the syllabus cover, e.g. 2015-2022.

i. **Acknowledgements**

This is the list of those who participated in the development of the syllabus. Names are not mentioned but the organisation that the members represented. Funders of the syllabus including experts or consultants are also acknowledged.

ii. **Contents page**

This lists the contents of the syllabus and page numbers.

2.4.3.2.Preamble

The preamble consists of introductory notes to the syllabus. It has five sub-titles.

- i. Introduction:** Gives a brief insight into the learning area.
- ii. Rationale:** This is a justification of why this particular learning area is included in the curriculum.
- iii. Summary of content:** This is a summary of what should be learnt in a particular learning area.
- iv. Assumptions:** That is knowledge one assumes learners already have.
- v. Cross cutting themes:** These are emerging and contemporary issues that cut across all learning areas.

2.4.3.3. Presentation of the syllabus

This is a description of how the Principles of Accounting and Accounting syllabus is presented.

2.4.3.4. Aims

These are general statements of what the learning area intends to achieve (major outcomes). They are long term and therefore broad. They generally cover the whole learning area e.g. from form 1-4. They may differ from level to level for the same learning area e.g. form 1- 4 may have different aims. They cover all domains of Bloom's taxonomy and should cater for all learners (inclusivity).

2.4.3.5. Syllabus objectives

These are specific competences of the learning areas and are derived from the aims. Principles of Accounting and Accounting learning areas objectives should be SMART (Specific, Measurable, Achievable, Result oriented and Time framed). These should also guide you in developing topic and lesson objectives.

2.4.3.6. Methodology and Time allocation

This syllabus takes into account learner -centred approaches and methods. The choice of teaching methods and approaches should be guided by the principles of inclusivity, relevance, specificity, gender sensitivity and respect. They are guided by the curriculum framework's thrust i.e. skills or competence based, promoting critical thinking and problem solving.

Time allocation reflects the number of periods and their duration for a particular learning area. Eight (8) periods of 35-40 minutes per week for Forms 5-6 should be allocated for adequate coverage of the syllabus. You should be allocated appropriately for learners with individual special

education needs. It is the facilitators' responsibility to plan for Edu-tours, Seminars, Research and Projects. Time for this should be provided for within the school calendar.

2.4.3.7. Topics

These are the main posts or pillars of the content for the levels given in itemised form. They form the core of a given learning area. Topics in Accounting are broken into sub-topics in the competence matrix depending on the learning area. The topics for Principles of Accounting 1-4 are as shown below

Syllabi topics for Forms1-4

- Introduction to Principles of Accounting
- The Accounting Cycle
- Data Processing Methods – Manual, Electronic
- Source Documents
- Subsidiary Books
- The Ledger
- Trial Balance and Errors
- Accounting Concepts
- End of Year Financial Statements
- End of Year Adjustments
- Capital And Revenue Expenditure
- Control Accounts
- Bank Reconciliation
- Accounting Ratios
- Single entry and Incomplete records
- Not for Profit Making Organisations (Non Trading Concerns)
- Departmental Accounts
- Manufacturing Accounts
- Partnership Formation: End of Year Financial Statement
- Company Accounts
- Business Ethics

2.4.3.8. Scope and sequence

This shows you the depth and breadth of the content. Sequence refers to ordering of the information. Information is arranged logically from the simple to complex concepts. Generally, the same concept cuts across all levels differing in depth as learners progress to higher levels. The Spiral approach should be understood for it helps in developing the school syllabus as well as scheming and planning of work. However, not all concepts cut across. For instance, a concept may be covered in Form 1 only and will not appear in Form 2, 3 and 4. The table below is an example of the Scope and Sequence for form 1-4.

Table 1: Scope and Sequence Sample**TOPIC : Trial balance and errors**

FORM 1	FORM 2	FORM 3	FORM 4
<ul style="list-style-type: none"> ● Trial balance -purpose -preparation 	<ul style="list-style-type: none"> ● Trial balance and errors -Purpose -Preparation -Errors 	<ul style="list-style-type: none"> ● Correction of errors ● Suspense account ● Correction of the trial balance 	<ul style="list-style-type: none"> ● Effects of errors on profit ● Adjustments on gross and net profit ● Revised statements of: <ul style="list-style-type: none"> -Profit -Financial position (extracts)

2.4.3.9. Competence matrix

It is a table that present to you the concepts/content to be taught or competencies to be acquired. It is developed from the scope and sequence. It includes topic/skill, objectives, unit/competence content, suggested learning activities and suggested resources. The table below indicates how the competence matrix is presented for the teacher in the Form 1-4 syllabus.

Table 2: Competence Matrix Sample**Topic: Subsidiary books: Form 3**

Topic	OBJECTIVES Learners should be able to:	CONTENT	SUGGESTED NOTES AND ACTIVITIES	SUGGESTED RESOURCES
Subsidiary books	<ul style="list-style-type: none"> ● State the uses of the general journal ● Prepare journal entries ● Explain the entries in the general journal ● Post journal entries 	<ul style="list-style-type: none"> ● Use of the general journal /journal proper ● Interpretation of entries in the general journal 	<ul style="list-style-type: none"> -Listing the uses of the general journal -Entering transactions in the general journal -Interpreting the entries in the general journal -Posting journal entries 	<ul style="list-style-type: none"> ● Recommended text ● books ● Charts ● ICT tools

2.4.4. Assessment

This section gives you information on how this learning area will be assessed, the weighting and skills to be tested, types of questions and duration of each paper. It gives information on how the two forms of assessments namely; formative assessment, and summative will be conducted and the percentage allocated to each. It also includes information on profiling. This section also has assessment objectives, scheme of assessment, specification grid and assessment model.

The assessment in Accounting will be based on 70% summative assessment and 30% continuous assessment for forms 1-6.

2.4.5. Conclusion

A comprehensive understanding of the syllabus is mandatory to you so that you facilitate learning and teaching process effectively for the achievement of syllabus objectives as well as learner competencies.

Unit 3

Schemes of Work

3.0. Schemes of Work/ Scheme Cum Plans

These are documents that you should draw from the national and school syllabus. The scheme of work outlines what you ought to execute on day-to-day teaching and learning activities. The document should therefore be clear in terms of objectives, activities, content and methodologies to be employed. You should draw schemes of work/scheme cum plans two weeks ahead of lesson delivery date. (Use of ICT in drawing the documents is encouraged). Note that at Secondary school, the scheme of work is optional and whenever you decide to use the scheme of work, a lesson plan should also be used to deliver each lesson.

3.1. Components of the Scheme –Cum Plan

The scheme-cum plan has the following components:

- **Week ending:** which usually fall on every Friday as the last day of the week. For example; 13 January 2017.
- **Topic/ Content:** This constitutes the main concept to be covered. For example, Control accounts.
- **Objectives:** These are specific teaching objectives. Good objectives provide clear delivery focus, provide a means for assessing learner performance, and also allow for self-evaluation. The rule for objectives is that they should be SMART.
- **Competences:** These are life-long qualities and skills expected from learners. They include critical thinking, problem solving, creativity, modelling, communication, collaboration, unhu/ ubuntu/vumunhu, leadership and technological competences.
- **Methods and Activities:** The golden rule is that learning and teaching methods and activities should be learner centred and should encourage learner creativity.
- **Source of Material (SOM)/Reference/Media:** This is where content and the media is derived from.
- **Evaluation:** It is a reflection on how the teacher has delivered; focusing on successes and challenges as well as learner performance.

Below is an example of a Principles of Accounting Form 2 Scheme of Work on a particular topic.

Table 3: Scheme-Cum Plan Sample

Form 2 Scheme of Work:

AIM: To apply practical accounting skills, techniques and procedures in the preparation of financial statements in an increasingly globalised and competitive environment.

Week Ending	Topic/Content	Objectives By the end of the week learners should be able to:	Competencies	Methods and Activities	SOM / References/ Media	EVALUATION
13 Jan 2017	<ul style="list-style-type: none"> ● Prepayments and accruals -for income and expenses ● Depreciation -causes -methods: ● Reducing balance method ● Straight line method 	<ul style="list-style-type: none"> -define what accruals are -define what prepayments are -work out adjustments for accruals -show adjustments for prepayments In end of year financial statements -define depreciation -state the causes of depreciation -calculate depreciation using the given methods 	<ul style="list-style-type: none"> -Critical thinking -problem solving, -decision making, -financial literacy 	<ul style="list-style-type: none"> -defining accruals and prepayments -working out adjustments for accruals and prepayments in end of year financial statements -defining depreciation -stating the causes of depreciation -calculating depreciation using the given methods 	<ul style="list-style-type: none"> -non –current Assets Textbooks -Internet -Magazines -Journals Newspapers -Charts -Work card 	

3.2. Conclusion

You should always prepare the scheme well in advance, on average a week ahead but certainly not more than two weeks in advance. The scheme should not be a rigid document, but should be changeable upon your realization of the need to do so. For example, you may realize that there are better methods and aids than indicated before.

Unit 4

Lesson Plans

4.0. Introduction

This is a detailed daily plan of what you intend to deliver during the lesson. This is to be used in the event of you having drawn a scheme of work rather than a scheme cum plan.

4.1. Components of a Lesson Plan

The following are key elements of a lesson plan. However, you should not make this a blue print for all lesson plans. Lesson plans can be crafted according to the demands of the lesson and your prevailing circumstances:

Date: This is the date on which the lesson is to be delivered.

Time: The time allocation for the lesson period

Topic: The topic from which the lesson is derived, as indicated on the school syllabus.

Class: Is the class level to which the lesson is being delivered to

Sources of Materials/ Instructional Media: This is a catalogue of the source from which you get the teaching and learning materials. It also include the media which you will use to deliver.

Assumed Knowledge: this is what you assume learners already know, either from previous classes or from experiences. The assumed knowledge becomes the basis for your lesson delivery.

Objectives: These are lesson objectives, what you should achieve after the teaching and learning of the lesson topic

Competences: These are skills and attitudes you need to build through the teaching and learning of the lesson concept

Lesson: This gives the detailed stage-by-stage development of the lesson. How you will deliver the lesson.

Tasks: this is the work you give to learners as part of assessment. Tasks can be in a variety of forms. They can be simple written exercises, research, assignments, projects or field work. The tasks should measure how far you have achieved the lesson objectives or should help to achieve the lesson objectives.

Evaluation: It is making a judgement about how you have delivered the lesson. You should focus on areas such as your teaching methodologies, resources used, participation of learners and extent of objective achievement.

A sample of a Lesson Plan

DATE: 17 May 2017
TIME: 8:00 to 8:40
LEARNING AREA: Principles of Accounting
TOPIC: Depreciation: Reducing balance method
CLASS: Form 2 South

SOURCES OF MATERIALS/ INSTRUCTIONAL MEDIA

- National and School syllabuses
- Schemes of work
- Samples of financial statements
- Local Environment
- Accounting text books
- Work cards

ASSUMED KNOWLEDGE:

Learners know that certain materials lose value with time.

OBJECTIVES

By the end of the lesson learners should be able to:

- Define the term depreciation
- Calculate depreciation using the reducing balance method

Competences

- Critical thinking and problem solving
- Financial literacy

LESSON

STAGE	ACTIVITIES	Time Allocation
INTRODUCTION	<ul style="list-style-type: none"> • Learners are asked to list items which lose value or gain value with time .In pairs, learners define depreciation and the teacher guides them. 	5
DEVELOPMENT STAGE 1	<ul style="list-style-type: none"> • Learners state the causes of loss of value by assets with the help of the teacher 	3
STAGE 2	<ul style="list-style-type: none"> • Learners are introduced to the reducing balance method. • The class is divided into six (6) groups i.e <ul style="list-style-type: none"> - Group 1 and 2: Calculate a task using 20% - Group 3 and 4 :Work out a task using 25% - Group 5 and 6: Calculate a task using 15% 	15
STAGE 3	<ul style="list-style-type: none"> • Group presentations. • Clarifications by the teacher 	12
CONCLUSION	<ul style="list-style-type: none"> • Recap on the key issues • Teacher gives an overview of the lesson. 	5

Task

Learners to research on the straight line method

EVALUATION

Learners were able to:

- State the causes of loss of value by assets
- Work out depreciation values using the reducing balance method.

A remedial session to be conducted to coach slow learners

4.2. Conclusion

A lesson plan is an effective tool which you can use to deliver your lesson logically. Every lesson should be delivered on the basis of what is contained in the lesson plan.

UNIT 5

RECORD – KEEPING

5.0. Introduction

Records are critical documents about teaching-learning process which you must keep as a teacher. They should be accurate and up to date. They must be kept safely so that the next teacher to take that class when you are absent or you have transferred will be well and correctly informed.

The following are some of the reasons why you should keep records:

- Records help to guide you on your day-to-day operations
- Help you to track learner's performance
- Planning and re-adjustment of plans
- Source documents for reference
- Basis for profiling
- Basis for counselling

5.1. Types of Records

Record keeping is important to you as a teacher. You are expected to keep the following documents:

5.1.1. Learner Profiles

Profile assessment is a quality assessment tool designed for a variety of learners to determine their strengths and identify areas of improvement. As a teacher, you should carry out profiling to track learner behaviour, knowledge, attitudes, aptitudes, skills, values and performances on an on-going basis. This assessment informs teaching and learning process and contributes to learner profile.

5.1.2. Progress Record

You should have a progress record to capture learner performances. These records include records such as the Performance Lag Address Programme (PLAP) and the Remedial.

5.1.3. Attendance Register

This is a critical document you should have as a teacher to track and record your learner's class or lesson attendance.

5.2. Conclusion

All these documents are equally important and you should administer them honestly and constantly. They should also be readily available for supervision. Records should be accurate and constantly be updated. You should also keep them safely, always, with a back-up.

PART B

Curriculum Delivery

6.0. Introduction

The Principles of Accounting and Accounting syllabus is a 4 year and 2 year respectively, learning area covering Forms 1-4 and form 5-6. The syllabuses prepare learners for life through provision of knowledge, skills and values. It also enhances understanding ownership of means of production in the commercial world within a Zimbabwean context. It lays the foundation for careers in the business field and provides the basis for further studies in related disciplines. The syllabus intends to develop in learners self-reliance, enterprise, critical thinking, problem solving, resource management and leadership skills. You, as a teacher should be able to help the learner to achieve the aims and objectives of the syllabus.

6.1 Content

This syllabus intends to provide a theoretical and practical knowledge base for students in the Commercial world.

6.2 Syllabus objectives

By the end of six years of secondary education, learners should be able to:

- explain the nature, concepts and principles of accounting
- identify the various types of business enterprises and the users of financial information.
- explain and distinguish between income and expenditure, cash and profit, assets and liabilities as well as capital and revenue expenditure
- start and run small projects.
- demonstrate the spirit of Unhu/Ubuntu/Vumunhu (good business ethics) when performing business transactions.
- prepare financial statements for sole proprietors, partnerships, companies and not for profit making organisations using the relevant accounting concepts, principles, techniques and procedures.
- use accounting ratios to assess business performance
- make use of computers in accounting.

Syllabus and learning objectives should be SMART. They are more specific statements that include both an action verb and a content reference. They should provide a clear statement of intended learning goals and learning outcomes.

6.3 Methodology

The syllabuses require the use of the learner centred approach where learners are actively involved in the learning process and the teacher becomes a facilitator. The teacher should minimize methods that promote rote learning and encourage the use of those that facilitate learners' development, i.e. cognitive, affective and psychomotor. The following methods should be considered: role play, group work, discussion, case study, discovery, debates, quiz, mini enterprise approach, educational tours, demonstrations, simulation, projects, research/investigation and e-learning facility.

Choice of methods is influenced by personality, content to be covered, competencies to be developed, availability of resources and objectives you need to achieve. It is important for you as a teacher to be innovative in the choice of methods and resources to use for each particular lesson. Use of a variety of methods spice the learning process and motivate learner participation hence ease of objective achievement.

NB Teachers are encouraged to apply moral and informative principles and multi-sensory approaches to teaching. These include visual tactile, simulation, concreteness, hands on, individualisation, and totality/ wholeness. Teachers are encouraged to address the learners' residual senses.

The focus of your methodology should always place "learner at the Centre". Make learning process exciting through choice of good teaching methods. The methods are not mutually exclusive and may be used in combination.

6.4 Teaching-learning Materials

Instructional materials are the tools you should use during learning and teaching process. Any resource you can use as a medium for the delivery of content, helping in achieving learning objectives should be an effective instructional material.

6.4.1. Importance of Teaching-learning Materials

Instructional aids help learners to learn better and faster, if you carefully choose and use them. They also:

- capture learners` interest and create virtual reality
- promote meaningful communication, hence effective learning
- ensure better retention, thus making learning more permanent
- provide direct or first-hand experience with the realities of the social and physical environment
- help overcome the limitations of the classroom
- stimulate and motivate students to learn
- help develop interests in other areas of learning
- encourage active participation, especially if learners are allowed to manipulate materials used

6.4.2. Types of Teaching-learning Materials

6.4.2.1. Visual materials

Three dimensional materials

- Objects: real things-e.g. Bank notes, cheques, business documents.
- Models: are recognizable representation of a real thing
- Specimens: are objects which are representative of a group or a class of similar objects e.g. RBZ bank specimen notes and coins, Bank specimen signature

- Printed materials: Textbooks, Workbooks, Handbooks and Modules
- Chalkboards
- Flannel or felt boards
- Bulletin boards
- Still pictures: Non-projected (photographs, illustrations) and Projected (slides, film strips, overhead projectors)

- Graphics: Charts, Graphs, Maps and globes, Posters and diagrams.
- Audio Aids: Radio and Recorded audio

6.4.2.2. Audio-Visual Teaching-learning Materials

- Motion pictures such as television and video clips

6.5 Assessment and Evaluation

There is need to measure your success in terms of teaching and learner performance. Assessment and evaluation should provide you with feedback on the acquisition of knowledge, skills and attitudes by learners.

In evaluation and assessment you should consider whether:

- Learners have indeed benefited from the syllabus implementation?
- Objectives have been achieved?

Evaluation/assessment can be in the form of exercises, tests, projects, group tasks. There are two main types of evaluation:

- Formative evaluation on-going/ continuous.
 - continuous assessment is a major innovation in the new curriculum
- Summative evaluation
 - comes at the end of the course/ terminal

6.5.1. Methods of Evaluation

- Tests and exercises
- Projects
- Research
- Examinations
- Assignments

6.6 Class Management

This is the process of planning, organizing, leading and controlling class activities to facilitate effective and efficient learning. This should help you to create an effective learning environment, motivate the learners, maintain class discipline and supervise class activities.

6.6.1. Organizational Skills for Effective Learning

Classroom organization is critical for conducive learning environment. Classroom management covers: physical environment, emotional environment, grouping the learners, class control, discipline and supervision.

6.6.2. Physical Environment

The classroom should be clean, tidy and airy, consider proper furniture arrangement which encourage interactive learning. Teaching aids should be visible and clear to learners. As a teacher, it is your responsibility to ensure learner safety during classroom instruction.

6.6.3. Emotional Environment

While learning is learner- centered, you remain in control to direct effective learning. You should therefore be firm, warm and pleasant, set the right tone and tell learners what behaviour you expect.

6.6.4. Grouping

Learners may be grouped according to needs, abilities, problems but not sex. Promote sharing of ideas among learners. Whatever way you use to group learners, it should not disadvantage the learners but rather motivate them to feel as part of the learning process.

6.6.5. Class Control and Discipline

Know the government and schools policy on discipline. You should be firm and fair. Punishment should be corrective and constructive. Acknowledge good behaviour and reward it wherever possible. Aim for intrinsic discipline. Create an atmosphere of trust and honesty within your class.

6.6.6. Motivation

Make learners feel important and capable of making it. Create in learners the feeling that learning is easy and enjoyable. Focus on the strength of individual learners and build on that. Recognize and reward attempts to do good work. As a teacher, know that your learners look forward and emulate you, so be a role model in terms of your demeanor.

6.6.7. Supervision

Check learners` work in order to guide and correct them. Areas that require supervision include written work, discussions, group work and educational tours. Outcomes of supervision will also help you on learner profiling.

6.7. Conclusion

You should therefore select appropriate instructional aids, make good quality aids from available resources, use instructional aids effectively and design meaningful and effective instructional aids. As a teacher also evaluate your work and that of the learners. Identify the essential evaluation methods that you can use. Monitoring and evaluation of your work and learners` work should be done consistently. Classroom management during learning process always help you to achieve the best. It is important for you as a teacher to know all your learners by name and also understand their backgrounds.

UNIT 7: SCOPE OF THE GUIDE

7.0. Introduction

The Principles of Accounting Syllabus has 21 topics and Accounting has 4 major topics which are listed below.

FORMS 1-4	FORMS 5-6
<ul style="list-style-type: none"> ● Introduction to Principles of Accounting ● The Accounting Cycle ● Data Processing Methods <ul style="list-style-type: none"> – Manual, Electronic ● Source Documents ● Subsidiary Books ● The Ledger ● Trial Balance and Errors ● Accounting Concepts ● End of Year Financial Statements ● End of Year Adjustments ● Capital and Revenue Expenditure ● Control Accounts ● Bank Reconciliation ● Accounting Ratios ● Single entry and Incomplete records ● Not for Profit Making Organisations (Non Trading Concerns) ● Departmental Accounts ● Manufacturing Accounts ● Partnership Formation: End of Year Financial Statement ● Company Accounts ● Business Ethics 	<ul style="list-style-type: none"> ● financial accounting ● financial reporting ● cost accounting ● management accounting

7.1. Cross cutting themes

These are emerging and contemporary issues that cut across all learning areas. Most of these cross-cutting themes are already part of the content to be delivered in particular topics. As a teacher, you should familiarise yourself with all the cross-cutting themes that are relevant to Principles of Accounting. Assessment may also incorporate cross-cutting themes. You should therefore find ways of including them in the learning and teaching of Principles of Accounting whenever possible.

The following are relevant to Accounting:

- Information Communication Technology (ICT)
- Risk and Disaster Management
- Financial literacy
- Human Rights and responsibilities
- Collaboration
- Environmental issues
- Enterprise skills

- Gender
- Heritage
- HIV and AIDS

NB Not all cross-cutting themes can be applied in all Accounting topics, some are more applicable to particular topics than others. However, these cross cutting themes may be examined in conjunction with the subject matter.

7.2. Teaching Units

Any of the topics listed are broad for coverage, it is therefore your responsibility to break the topic into small teachable units. Teachable units are those that can be taught in a lesson. The teachable units are determined by the objectives you need to achieve. Each topic has clear objectives you should achieve and hence formulation of the teachable units and even the teaching methodology should be developed around the objectives.

7.3. Conclusion

The Ministry hopes that this guide will be helpful in assisting you to deliver in Principles of Accounting and Accounting learning area.

7.3.1. The following are important key notes to remember:

- interpret the syllabuses correctly
- use learner centred teaching methods appropriate to the learning area
- prepare engaging and appropriate teaching aids
- design appropriate strategies for problem solving
- manage your class effectively
- be resourceful
- draw up and maintain comprehensive records
- guide learners to study effectively on their own
- objectively evaluate your own teaching and the learners` progress
- integrate cross cutting themes in the learning and teaching of Accounting

