Grade 11 Business Studies

Term 2 - 49 complete lesson plans

Ready to teach, in the KICD lesson-plan format | 40-minute lessons | PDF and editable Word

ABOUT THIS PACK

49 complete, ready-to-teach Grade 11 Business Studies lesson plans for Term 2, covering the ledger, trial balance, cash books and savings and investments.

TOPICS IN THIS PACK

Topic	Name	Lessons
2.1	The Ledger	13
2.2	Trial Balance	11
2.3	Cash Books	14
3.1	Savings and Investments	11

INSIDE EVERY LESSON PLAN

- The specific learning outcomes, key inquiry question, core competencies, values and PCIs, and the resources needed.
- A timed lesson flow: what the teacher does and what the learners do, from introduction to summary.
- The key content (a worked example, notes or a practical with its expected results), then four practice questions with the answers for the teacher.
- The common mistake to watch for, and ideas for learners who need support and for those ready for more.
- A four-level CBC assessment rubric (EE, ME, AE, BE), homework, and a blank reflection space to fill in after teaching.

A TASTE OF LESSON 1

What is a ledger?

By the end of the lesson, the learner should be able to: a) explain the meaning of a ledger and a ledger account; b) describe the layout of a ledger account

> **Ledger and ledger account**
> A ledger is the main book of account in which all transactions are finally recorded, grouped by account. A ledger account is a record of all transactions of one kind or with one person, for example the Cash account, the Rent account or Wanjiku's account.
> Books of original entry (journals and the cash book, Grade 10) record transactions in date order. The ledger re-sorts the same transactions by account, so each account shows its full history and balance.

You also receive this pack as an editable Word file, so you can change any lesson to suit your class before you print it. Lessons follow the order of the KICD curriculum design.

CONTENTS

No.	Lesson	Topic	Page
1	What is a ledger?	2.1 The Ledger	4
2	Purposes of a ledger in accounting	2.1 The Ledger	7
3	Types of ledgers	2.1 The Ledger	10
4	The concept of double entry	2.1 The Ledger	13
5	Rules of recording: assets and expenses	2.1 The Ledger	16
6	Rules of recording: liabilities, capital and income	2.1 The Ledger	19
7	Recording capital and cash transactions in the ledger	2.1 The Ledger	22
8	Recording credit purchases and credit sales	2.1 The Ledger	25
9	Recording returns and settlement of debts	2.1 The Ledger	28
10	Recording a full set of transactions (paper or spreadsheet)	2.1 The Ledger	31
11	Balancing off ledger accounts	2.1 The Ledger	35
12	Balancing personal and nominal accounts	2.1 The Ledger	38
13	The role of ledgers in accounting: consolidation	2.1 The Ledger	41
14	Meaning of a trial balance	2.2 Trial Balance	44
15	Importance of a trial balance	2.2 Trial Balance	47
16	Preparing a trial balance from ledger balances	2.2 Trial Balance	51
17	Preparing a trial balance: further practice	2.2 Trial Balance	54
18	Preparing a trial balance using a spreadsheet	2.2 Trial Balance	57
19	Errors not revealed by a trial balance	2.2 Trial Balance	60
20	Errors revealed by a trial balance	2.2 Trial Balance	63
21	Correcting errors that do not affect the trial balance	2.2 Trial Balance	66
22	The suspense account and correcting errors that affect agreement	2.2 Trial Balance	69
23	Correcting errors: mixed practice	2.2 Trial Balance	72
24	The trial balance in business: consolidation	2.2 Trial Balance	75
25	Meaning of a cash book	2.3 Cash Books	78
26	Purposes of a cash book for financial management	2.3 Cash Books	82
27	Types of cash books	2.3 Cash Books	86
28	Preparing a single column cash book	2.3 Cash Books	90
29	Preparing a two column cash book	2.3 Cash Books	94
30	Contra entries in a two column cash book	2.3 Cash Books	98
31	Preparing a three column cash book	2.3 Cash Books	102
32	Balancing a three column cash book and posting discounts	2.3 Cash Books	106

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33	The bank statement	2.3 Cash Books	110
34	Purpose of a bank reconciliation statement	2.3 Cash Books	114
35	Causes of differences between the cash book and the bank statement	2.3 Cash Books	118
36	Updating the cash book	2.3 Cash Books	122
37	Preparing a bank reconciliation statement	2.3 Cash Books	126
38	Cash books in financial management: consolidation	2.3 Cash Books	130
39	Meaning of saving and investing	3.1 Savings and Investments	134
40	Importance of savings and investments	3.1 Savings and Investments	138
41	Methods of saving	3.1 Savings and Investments	142
42	Methods of investment	3.1 Savings and Investments	146
43	How savings grow: simple and compound interest	3.1 Savings and Investments	150
44	Factors influencing savings and investment decisions	3.1 Savings and Investments	154
45	Risk mitigation strategies in savings and investments	3.1 Savings and Investments	158
46	Ethical issues in savings and investment decisions	3.1 Savings and Investments	162
47	Setting savings and investment goals	3.1 Savings and Investments	166
48	Preparing a savings and investment plan for self-development	3.1 Savings and Investments	170
49	Savings and investments for self-development: consolidation	3.1 Savings and Investments	174

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What is a ledger?

Strand 2.0 Financial Records in Business > Sub-strand 2.1 The Ledger | Lesson 1 of 13 | 40 minutes

SCHOOL	TEACHER	DATE
CLASS / STREAM	TIME	ROLL (B / G)

SPECIFIC LEARNING OUTCOME(S)

By the end of the lesson, the learner should be able to: a) explain the meaning of a ledger and a ledger account; b) describe the layout of a ledger account

KEY INQUIRY QUESTION(S)

- Why do businesses prepare ledgers?
- What are the rules of recording business transactions in ledger accounts?

CORE COMPETENCIES, VALUES AND PCIS IN THIS LESSON

COMPETENCY	**Communication and collaboration**	Learners explain their thinking to a partner and report their findings to the group.
COMPETENCY	**Critical thinking and problem solving**	Learners choose a method, check their answers and give reasons for their choices.
COMPETENCY	**Learning to learn**	Learners say what they found easy or hard and decide their next step.
VALUE	**Responsibility**	Learners look after shared materials and finish every task.
VALUE	**Respect**	Learners listen while others explain and accept correction politely.
PCI	**Financial literacy**	Examples use shillings and cents, shopping, saving and simple budgets.
PCI	**Social cohesion**	Learners work in harmony, include everyone and settle differences peacefully.

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LEARNING RESOURCES

Ruled ledger paper or exercise books ruled into T-accounts | Rulers and pens | Chart of the double entry rules

ORGANISATION OF LEARNING

Whole class for each new rule and a demonstration on the board; individual work for postings; pairs for checking each other's entries; groups of four for the full set of transactions on paper or a spreadsheet.

KEY WORDS

ledger | account | debit (Dr) | credit (Cr) | double entry | T-account | folio | sales ledger | purchases ledger | general ledger | balance c/d | balance b/d

THE LESSON AT A GLANCE

Introduction	Teacher models	Guided practice	On their own	Wrap-up
6 min	9 min	10 min	9 min	6 min

LESSON FLOW

Stage	Minutes	The teacher	The learners
Introduction	6	Greet the class and ask: "A shop sold goods to 50 customers on credit this month. How would the owner quickly find how much one customer, Wanjiku, still owes?" Take two or three answers, link them to earlier work, then state today's outcome.	Answer the starter question, recall what they already know and read the outcome aloud.
Step 1: Teacher models	9	Work through the worked example on the next page, thinking aloud. Use ruled ledger paper or exercise books ruled into T-accounts, rulers and pens, chart of the double entry rules. Ask learners to predict each step before you show it.	Watch, predict the next step, ask questions and note the key steps in their exercise books.
Step 2: Guided practice	10	Give questions 1 and 2. Move round the groups, ask "How do you know?" and correct errors kindly on the spot.	Work in pairs or small groups, explain each step to a partner and check one another's answers.
Step 3: Independent practice	9	Set questions 3 and 4 for individual work. Mark as you walk round and note who needs help in the next lesson.	Work on their own, then swap books with a partner to check.
Summary and conclusion	6	Ask two or three learners to state the key idea in their own words. Give this exit question and check the answers: "How is the ledger different from a book of original entry?"	Say the key idea in their own words and answer the exit question in the exercise book.

WORKED EXAMPLE

Ledger and ledger account

A ledger is the main book of account in which all transactions are finally recorded, grouped by account. A ledger account is a record of all transactions of one kind or with one person, for example the Cash account, the Rent account or Wanjiku's account.

Books of original entry (journals and the cash book, Grade 10) record transactions in date order. The ledger re-sorts the same transactions by account, so each account shows its full history and balance.

Layout (T-account): the account name at the top; the left side is the debit side (Dr) and the right side is the credit side (Cr). Each side has columns for date, details (the name of the other account), folio (page reference) and amount.

Example heading: "Dr Cash Account Cr", with Date | Details | Folio | KSh on each side.

PRACTICE QUESTIONS - WITH ANSWERS FOR THE TEACHER

No.	Question	Answer
1	Define a ledger.	**The main book of account in which transactions are recorded and grouped by account.**
2	What is the left side of a ledger account called?	**The debit (Dr) side.**
3	Give the four columns on each side of a ledger account.	**Date, details (particulars), folio, amount.**

4	How is the ledger different from a book of original entry?	**Books of original entry record transactions in date order; the ledger groups them by account.**

WATCH OUT FOR

Learners write the account's own name in the details column. Details always name the OTHER account in the double entry.

ASSESSMENT RUBRIC - THE FOUR CBC LEVELS

Level	What the learner can do
Exceeds expectations (EE)	Can explain the meaning of a ledger and a ledger account confidently and accurately, explain the method used, and apply the idea to new or unfamiliar problems.
Meets expectations (ME)	Can explain the meaning of a ledger and a ledger account accurately in familiar situations; notices and corrects slips without help.
Approaches expectations (AE)	Can partly explain the meaning of a ledger and a ledger account, or does so with prompts from the teacher or a partner; makes some errors.
Below expectations (BE)	Cannot yet explain the meaning of a ledger and a ledger account without direct help; needs the idea taught again with concrete objects.

SUPPORT AND EXTENSION

Learners who need support	Give a pre-ruled T-account with labels for each column.
Learners ready for more	Why is the folio column useful? (Answer: It cross-references where the other side of the entry is, making checking and auditing quick)
Inclusion	Seat learners with low vision near the board and read aloud whatever you write; use large, clear, tactile materials; allow extra time; pair with a patient partner; use gestures or Kenyan Sign Language for the key words.

HOMEWORK AND FOLLOW-UP

Redo questions 3 and 4 neatly in the exercise book. Then tell someone at home what you learned about "what is a ledger?" and bring one question of your own to ask next lesson.

TEACHER SELF-CHECK

- Did every learner get a turn to handle materials or explain their thinking?
- Did most learners meet the outcome? Write down the names of those who did not.
- Was the pace right — did any step take too long or too short a time?
- Which competency and value did I see learners showing?
- What will I change the next time I teach this lesson?

REFLECTION ON THE LESSON / SELF-REMARKS

Write this after teaching - what worked, what to change, which learners need follow-up.

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Purposes of a ledger in accounting

Strand 2.0 Financial Records in Business > Sub-strand 2.1 The Ledger | Lesson 2 of 13 | 40 minutes

SCHOOL	TEACHER	DATE
CLASS / STREAM	TIME	ROLL (B / G)

SPECIFIC LEARNING OUTCOME(S)

By the end of the lesson, the learner should be able to: a) examine five purposes of a ledger; b) explain how a ledger helps business decisions

KEY INQUIRY QUESTION(S)

- Why do businesses prepare ledgers?
- What are the rules of recording business transactions in ledger accounts?

CORE COMPETENCIES, VALUES AND PCIS IN THIS LESSON

COMPETENCY	**Critical thinking and problem solving**	Learners choose a method, check their answers and give reasons for their choices.
COMPETENCY	**Learning to learn**	Learners say what they found easy or hard and decide their next step.
COMPETENCY	**Digital literacy**	Learners use a phone, tablet or the class computer to explore or check the idea.
VALUE	**Responsibility**	Learners look after shared materials and finish every task.
VALUE	**Respect**	Learners listen while others explain and accept correction politely.
PCI	**Financial literacy**	Examples use shillings and cents, shopping, saving and simple budgets.
PCI	**Social cohesion**	Learners work in harmony, include everyone and settle differences peacefully.

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LEARNING RESOURCES

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ORGANISATION OF LEARNING

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KEY WORDS

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THE LESSON AT A GLANCE

Introduction	Teacher models	Guided practice	On their own	Wrap-up
6 min	9 min	10 min	9 min	6 min

LESSON FLOW

Stage	Minutes	The teacher	The learners
Introduction	6	Greet the class and ask: "Without a ledger, how would a business owner know total sales for the year?" Take two or three answers, link them to earlier work, then state today's outcome.	Answer the starter question, recall what they already know and read the outcome aloud.
Step 1: Teacher models	9	Work through the worked example on the next page, thinking aloud. Use ruled ledger paper or exercise books ruled into T-accounts, rulers and pens, chart of the double entry rules. Ask learners to predict each step before you show it.	Watch, predict the next step, ask questions and note the key steps in their exercise books.
Step 2: Guided practice	10	Give questions 1 and 2. Move round the groups, ask "How do you know?" and correct errors kindly on the spot.	Work in pairs or small groups, explain each step to a partner and check one another's answers.
Step 3: Independent practice	9	Set questions 3 and 4 for individual work. Mark as you walk round and note who needs help in the next lesson.	Work on their own, then swap books with a partner to check.
Summary and conclusion	6	Ask two or three learners to state the key idea in their own words. Give this exit question and check the answers: "Which accounts are prepared from ledger balances?"	Say the key idea in their own words and answer the exit question in the exercise book.

WORKED EXAMPLE

Why businesses keep ledgers

1. Groups similar transactions in one place, so totals (sales, rent, wages) are easy to find.
2. Shows how much each debtor owes and how much the business owes each creditor.
3. Provides the balances used to prepare the trial balance and the final accounts (income statement and statement of financial position).
4. Shows the value of assets, liabilities and capital at any time.
5. Helps detect errors and fraud because every entry has a matching opposite entry.
6. Provides a permanent record for tax returns, audits, loan applications and settling disputes.
7. Helps management control costs and make decisions.

PRACTICE QUESTIONS - WITH ANSWERS FOR THE TEACHER

No.	Question	Answer
1	Give five purposes of a ledger.	**For example: groups transactions, shows debts owed and owing, provides balances for final accounts, shows assets and liabilities, detects errors, permanent record.**
2	How does the ledger help a business control debtors?	**Each debtor's account shows how much is owed, so the business can follow up payment.**