

# ACCOUNTING

CURRICULUM FOR SECONDARY  
EDUCATION (SHS 1 – 3)



NATIONAL COUNCIL FOR  
CURRICULUM & ASSESSMENT  
OF MINISTRY OF EDUCATION



MINISTRY OF EDUCATION  
REPUBLIC OF GHANA

SEPTEMBER 2023



# MINISTRY OF EDUCATION



REPUBLIC OF GHANA

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### **CURRICULUM FOR SECONDARY EDUCATION**

#### **(SHS 1-3)**

September, 2023



**NATIONAL COUNCIL FOR  
CURRICULUM & ASSESSMENT  
OF MINISTRY OF EDUCATION**

## ACCOUNTING

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## FOREWORD

Through the National Council for Curriculum and Assessment (NaCCA), Ghana's Ministry of Education has introduced a series of curriculum reforms to improve the quality and relevance of learning experiences in pre-tertiary schools in the country. These reforms will improve learning through the introduction of innovative pedagogies that encourage critical thinking and problem-solving. For a long time, our learners memorise facts and figures, which does not develop their analytical and practical skills. The Ministry recognises that learners need to be equipped with the right tools, knowledge, skills and competencies to deal with the fast-changing environment and the challenges facing their communities, the nation and the world.

These curriculum reforms were derived from the Education Strategic Plan (ESP 2018-2030), the National Pre-tertiary Education Curriculum Framework (NPTECF) and the National Pre-Tertiary Learning Assessment Framework (NPLAF), which were all approved by Cabinet in 2018. The new standards-based curriculum implemented in 2019 in basic schools, aims to equip learners to apply their knowledge innovatively to solve everyday problems. It also prioritises assessing learners' knowledge, skills, attitudes, and values, emphasising their achievements. The content of the basic school standards-based curriculum was therefore designed to promote a curriculum tailored to the diverse educational needs of the country's youth. It addresses the current curriculum's deficiencies in learning and assessment, especially in literacy and numeracy. These reforms have been carried out in phases. The curriculum for the basic school level – KG, Primary and Junior High School (JHS) – was developed and implemented from 2019 to 2021.

The curriculum for Senior High School (SHS), Senior High Technical School (SHTS) and Science, Technical, Engineering and Mathematics (STEM), which constitutes the next phase, is designed to ensure the continuation of learning experiences from JHS. It introduces flexible pathways for progression to facilitate the choice of subjects necessary for further study, the world of work and adult life. The new SHS, SHTS and STEM curriculum emphasises the acquisition of 21<sup>st</sup> Century skills and competencies, character development and instilling of national values. Social and Emotional Learning (SEL), Information Communications Technology, Gender Equality and Social Inclusion, have all been integrated into the curriculum. Assessment – formative and summative has been incorporated into the curriculum and aligned with the learning outcomes throughout the three-year programme.

The Ministry of Education's reform aims to ensure that graduates of our secondary schools can successfully compete in international high school competitions and, at the same time, be equipped with the necessary employable skills and work ethos to succeed in life. The Ministry of Education, therefore, sees the Senior High School (SHS) curriculum as occupying a critical place in the education system – providing improved educational opportunities and outcomes for further studies, the world of work and adult life – and is consequently prioritising its implementation.

## ACKNOWLEDGEMENTS

This standards-based SHS curriculum was created using the National Pre-Tertiary Learning Assessment Framework (NPLAF), the Secondary Education Assessment Guide (SEAG), and the Teacher and Learner Resource Packs which include Professional Learning Community (PLC) Materials and Subject Manuals for teachers and learners. All the above-mentioned documents were developed by the National Council for Curriculum and Assessment (NaCCA). The Ministry of Education (MoE) provided oversight and strategic direction for the development of the curriculum with NaCCA receiving support from multiple agencies of the MoE and other relevant stakeholders. NaCCA would like to extend its sincere gratitude, on behalf of the MoE, to all its partners who participated in the professional conversations and discussions during the development of this SHS curriculum.

In particular, NaCCA would also like to extend its appreciation to the leadership of the Ghana Education Service (GES), the National School Inspectorate Authority (NaSIA), the National Teaching Council (NTC), the Commission for Technical

and Vocational Education and Training (Commission for TVET), West African Examinations Council (WAEC) and other agencies of the MoE that supported the entire process. In addition, NaCCA acknowledges and values the contributions made by personnel from various universities, colleges of education Industry players, Vice Chancellors Ghana, Vice Chancellors Technical Universities as well as educators and learners working within the Ghana education landscape.

Special appreciation is extended to consultants who contributed to development of the curriculum. The development process involved multiple engagements between national stakeholders and various groups with interests in the curriculum. These groups include the teacher unions, the Association of Ghana Industries, and heads of secondary schools.

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## THE SHS CURRICULUM OVERVIEW

The vision for this curriculum is to ensure the nation has a secondary education system that enables all Ghanaian children to acquire the 21st Century skills, competencies, knowledge, values and attitudes required to be responsible citizens, ready for the world of work, further studies and adult life. The nation's core values drive the SHS curriculum, and it is intended to achieve Sustainable Development Goal 4: 'Inclusive, equitable quality education and life-long learning for all'. Above all, it is a curriculum enabling its graduates to contribute to the ongoing growth and development of the nation's economy and well-being.

The curriculum is inclusive, flexible, and robust. It was written under the auspices of the National Council for Curriculum and Assessment by a team of expert curriculum writers across Ghana. It reflects the needs of critical stakeholders, including industry, tertiary education, the West African Examination Council, SHS learners, teachers, and school leaders. It has been written based on the National Pre-Tertiary Learning and Assessment Framework and the Secondary Education Policy.

The key features of the curriculum include:

- flexible learning pathways at all levels, including for gifted and talented learners and those with deficiencies in numeracy and literacy, to ensure it can meet the needs of learners from diverse backgrounds and with different interests and abilities.
- the five core learning areas for secondary education: science and technology, language arts, humanities, technical and vocational and business; with emphasis placed on STEM and agriculture as integral to each subject.
- a structured, standards-based approach that supports the acquisition of knowledge, skills and competencies, and transition and seamless progress throughout secondary education, from JHS to SHS and through the three years of SHS.
- a focus on interactive approaches to teaching and assessment to ensure learning goes beyond recall enabling learners to acquire the ability to understand, apply, analyse and create.
- guidance on pedagogy, coupled with exemplars, demonstrating how to integrate cross-cutting themes such as 21st Century skills, core competencies,

the use of ICT, literacy and mathematics, Social Emotional Learning, Gender Equality and Social Inclusion as tools for learning and skills for life. Shared Ghanaian values are also embedded in the curriculum.

The curriculum writing process was rigorous and involved developing and using a Curriculum Writing Guide which provided systematic instructions for writers. The process was quality assured at three levels: through (a) evaluation by national experts, (b) trialling curriculum materials in schools and (c) through an external evaluation by a team of national and international experts. Evidence and insights from these activities helped hone the draft's final version. The outcome is a curriculum coherently aligned with national priorities, policies and the needs of stakeholders. A curriculum tailored to the Ghanaian context ensures that all learners benefit from their schooling and develop their full potential.

The following section highlights the details of the front matter of the draft curriculum. The vision, philosophy and goal of the curriculum are presented. This is followed by the details of the 21st Century skills and competencies, teaching and learning approaches, instructional design and assessment strategies. The template for the curriculum frame, which outlines the scope and sequence, the design that links the learning outcomes to particular 21st Century skills and competencies, as well as Gender Equality and Social Inclusion, Social and Emotional Learning and Ghanaian values are presented together with the structure of the lesson frame showing the links between the content standards, learning indicators with their corresponding pedagogical exemplars and assessment strategies.

## INTRODUCTION

Effective implementation of this Senior High School (SHS) curriculum is the key to creating a well-educated and well-balanced workforce that is ready to contribute to Ghana's progress by harnessing the potential of the growing youth population, considering the demographic transition the country is currently experiencing (Educational Strategic Plan [ESP] 2018-2030). SHS curriculum aims to expand equitable, inclusive access to relevant education for all young people, including those in disadvantaged and underserved communities, those with special educational needs and those who are gifted and talented. Senior High School allows young people to develop further skills and competencies and progress in learning achievement, building from the foundation laid in Junior High School. This curriculum intends to meet the learning needs of all high school learners by acquiring 21st Century skills and competencies to prepare them for further studies, the world of work and adult life. Changing global economic, social and technological context requires life-long learning, unlearning, and continuous processes of reflection, anticipation and action.

### Philosophy of Senior High School Curriculum

*The philosophy underpinning the SHS curriculum is that every learner can develop their potential to the fullest if the right environment is created and skilled teachers effectively support them to benefit from the subjects offered at SHS. Every learner needs to be equipped with skills and competencies of interest to further their education, live a responsible adult life or proceed to the world of work.*

### Vision of Senior High School Curriculum

*The vision of the curriculum is to prepare SHS graduates equipped with relevant skills and competencies to progress and succeed in further studies, the world of work and adult life. It aims to equip all learners with the 21st Century skills and competencies required to be responsible citizens and lifelong learners. When young people are prepared to become effective, engaging, and responsible citizens, they will contribute to the ongoing growth and development of the nation's economy and well-being.*

### Goal of Senior High School Curriculum

The goal of the curriculum is to achieve relevant and quality SHS through the integration of 21st Century skills and competencies as set out in the Secondary Education Policy. The key features to integrate into the curriculum are:

- Foundational Knowledge: literacy, numeracy, scientific literacy, information, communication and digital literacies, financial literacy and entrepreneurship, cultural identity, civic literacy and global citizenship
- Competencies: critical thinking and problem-solving, innovation and creativity, collaboration, and communication
- Character Qualities: discipline, integrity, self-directed learning, self-confidence, adaptability and resourcefulness, leadership, and responsible citizenship.

The JHS curriculum has been designed to ensure that learners are adequately equipped to transition seamlessly into SHS, where they will be equipped with the relevant knowledge, skills and competencies. The SHS curriculum emphasises character building, acquisition of 21st Century skills and competencies and nurturing core values within an environment of quality education to ensure the transition to further study, the world of work and adult life. This requires the delivery of robust secondary education that meets the varied learning needs of the youth in Ghana. The SHS curriculum, therefore, seeks to develop learners to become technology-inclined, scientifically literate, good problem-solvers who can think critically and creatively and are equipped to communicate with fluency, and possess the confidence and competence to participate fully in Ghanaian society as responsible local and global citizens – (referred to as 'Glocal citizens').

The SHS curriculum is driven by the nation's core values of truth, integrity, diversity, equity, discipline, self-directed learning, self-confidence, adaptability and resourcefulness, leadership, and responsible citizenship, and with the intent of achieving the Sustainable Development Goal 4: 'Inclusive, equitable quality education and life-long learning for all'. The following sections elaborate on the critical competencies required of every SHS learner:

## Gender Equality and Social Inclusion (GESI)

- Appreciate their uniqueness about others.
- Pay attention to the uniqueness and unique needs of others.
- Value the perspective, experience, and opinion of others.
- Respect individuals of different beliefs, political views/ leanings, cultures, and religions.
- Embrace diversity and practise inclusion.
- Value and work in favour of a democratic and inclusive society.
- Be conscious of the existence of minority and disadvantaged groups in society and work to support them.
- Gain clarity about misconceptions/myths about gender, disability, ethnicity, age, religion, and all other excluded groups in society
- Interrogate and dispel their stereotypes and biases about gender and other disadvantaged and excluded groups in society.
- Appreciate the influence of socialisation in shaping social norms, roles, responsibilities, and mindsets.
- Identify injustice and advocate for change.
- Feel empowered to speak up for themselves and be a voice for other disadvantaged groups.

## 21<sup>st</sup> Century Skills and Competencies

In today's fast-changing world, high school graduates must be prepared for the 21<sup>st</sup> Century world of work. The study of Mathematics, Science, and Language Arts alone is no longer enough. High school graduates need a variety of skills and competencies to adapt to the global economy. Critical thinking, creativity, collaboration, communication, information literacy, media literacy, technology literacy, flexibility, leadership, initiative, productivity, and social skills are needed. These skills help learners to keep up with today's fast-paced job market. Employers want workers with more than academic knowledge. The 21<sup>st</sup> Century skills and competencies help graduates navigate the complex and changing workplace. Also, these help them become active citizens who improve their communities. Acquisition of 21<sup>st</sup> Century skills in high school requires a change in pedagogy from the approach that has been prevalent in Ghana in recent years. Teachers should discourage and abandon rote memorisation and passive learning. Instead, they should encourage active learning, collaboration, and problem-solving, project-

based, inquiry-based, and other learner-centred pedagogy should be used. As well as aligning with global best practices, these approaches also seek to reconnect formal education in Ghana with values-based indigenous education and discovery-based learning which existed in Ghana in pre-colonial times. This is aligned with the 'glocal' nature of this curriculum, connecting with Ghana's past to create confident citizens who can engage effectively in a global world. Digitalisation, automation, technological advances and the changing nature of work globally mean that young people need a new set of skills, knowledge and competencies to succeed in this dynamic and globalised labour market.

## Critical Thinking and Problem-Solving Competency

- Ability to question norms, practices, and opinions, to reflect on one's values, perceptions, and actions.
- Ability to use reasoning skills to come to a logical conclusion.
- Being able to consider different perspectives and points of view
- Respecting evidence and reasoning
- Not being stuck in one position
- Ability to take a position in a discourse
- The overarching ability to apply different problem-solving frameworks to complex problems and develop viable, inclusive, and equitable solution options that integrate the above-mentioned competencies, promote sustainable development,

## Creativity

- Ability to identify and solve complex problems through creative thinking.
- Ability to generate new ideas and innovative solutions to old problems.
- Ability to demonstrate originality and flexibility in approaching tasks and challenges.
- Collaborating with others to develop and refine creative ideas
- Ability to incorporate feedback and criticism into the creative process
- Utilising technology and other resources to enhance creativity
- Demonstrating a willingness to take risks and experiment with new approaches
- Adapting to changing circumstances and further information to maintain creativity

- Integrating multiple perspectives and disciplines to foster creativity
- Ability to communicate creative ideas effectively to a variety of audiences

### **Collaboration**

- Abilities to learn from others; to understand and respect the needs, perspectives, and actions of others (empathy)
- Ability to understand, relate to and be sensitive to others (empathic leadership)
- Ability to deal with conflicts in a group
- Ability to facilitate collaborative and participatory problem-solving
- Ability to work with others to achieve a common goal.
- Ability to engage in effective communication, active listening, and the ability to compromise.
- Ability to work in groups on projects and assignments.

### **Communication**

- Know the specific literacy and language of the subjects studied
- Use language for academic purposes
- Communicate effectively and meaningfully in a Ghanaian Language and English Language
- Communicate confidently, ethically, and effectively in different social contexts.
- Communicate confidently and effectively to different participants in different contexts
- Ability to communicate effectively verbally, non-verbally and through writing.
- Demonstrate requisite personal and social skills that are consistent with changes in society
- Ability to express ideas clearly and persuasively, listen actively, and respond appropriately
- Ability to develop digital communication skills such as email etiquette and online collaboration.
- Ability to engage in public speaking, debate, and written communication.

### **Learning for Life**

- Understand subject content and apply it in different contexts
- Apply mathematical and scientific concepts in daily life

- Demonstrate mastery of skills in literacy, numeracy, and digital literacy.
- Develop an inquiry-based approach to continual learning.
- Be able to understand higher-order concepts and corresponding underlying principles.
- Participate in the creative use of the expressive arts and engage in aesthetic appreciation.
- Use and apply a variety of digital technologies
- Be digitally literate with a strong understanding of ICT and be confident in its application.
- Be equipped with the necessary qualifications to gain access to further and higher education and the world of work and adult life
- Ability to apply knowledge practically in the workplace so that they are able to utilise theory by translating it into practice.
- Develop their abilities, gifts and talents to be able to play a meaningful role in the development of the country
- Be able to think critically and creatively, anticipate consequences, recognise opportunities and be risk-takers
- Ability to pursue self-directed learning with the desire to chart a path to become effective lifelong learners.
- Independent thinkers and doers who show initiative and take action.
- Ability to innovate and think creatively, building on their knowledge base so that they take risks to achieve new goals
- Ability to think critically and solve problems so that they become positive change agents at work, in further study and in their personal lives.
- Be motivated to adapt to the changing needs of society through self-evaluation and ongoing training
- Be able to establish and maintain innovative enterprises both individually and in collaboration with others.
- Be able to ethically prioritise economic values to ensure stability and autonomy
- Show flexibility and preparedness to deal with job mobility
- Be committed towards the improvement of their quality of life and that of others
- Feel empowered in decision-making processes at various levels e.g., personal, group, class, school, etc.

- Be able to seek and respond to assistance, guidance and/or support when needed.
- Ability to make and adhere to commitments.
- Adopt a healthy and active lifestyle and appreciate how to use leisure time well.
- Be enthusiastic, with the knowledge, understanding and skill that enable them to progress to tertiary level, the world of work and adult life.
- Ability to transition from school to the world of work or further study by applying knowledge, skills and attitudes in new situations.
- Be independent, have academic and communication skills such as clarity of expression (written and spoken), and the ability to support their arguments.
- Be innovative and understand the 21st Century skills and competencies and apply them to everyday life.

### **Global and Local (Glocal) Citizenship**

- Appreciate and respect the Ghanaian identity, culture, and heritage
- Be conscious of current global issues and relate well with people from different cultures
- Act in favour of the common good, social cohesion and social justice
- Have the requisite personal and social skills to handle changes in society
- Appreciate the impact of globalisation on the society.
- Ability to be an honest global citizen displaying leadership skills and moral fortitude with an understanding of the wider world and how to enhance Ghana's standing.

### **Systems Thinking Competency**

- Ability to recognise and understand relationships
- Ability to analyse complex systems
- Ability to think of how systems are embedded within different domains and different scales
- Ability to deal with uncertainty

### **Normative Competency**

- Ability to understand and reflect on the norms and values that underlie one's actions

- Ability to negotiate values, principles, goals, and targets, in a context of conflicts of interests and trade-offs, uncertain knowledge and contradictions

### **Anticipatory Competency**

- Ability to understand and evaluate multiple futures – possible, probable, and desirable
- Ability to create one's vision for the future.
- Ability to apply the precautionary principle
- Ability to assess the consequences of actions
- Ability to deal with risks and changes

### **Strategic Competency**

- Ability to collectively develop and implement innovative actions that further a cause at the local level and beyond.
- Ability to understand the bigger picture and the implications of smaller actions on them

### **Self-Awareness Competency**

- The ability to reflect on one's role in the local community and (global) society
- Ability to continually evaluate and further motivate one's actions
- Ability to deal with one's feelings and desires

## **Social Emotional Learning (SEL): Five Core Competencies with Examples**

### **1. Self-Awareness**

**Understanding one's emotions, thoughts, and values and how they influence one's behaviour in various situations.** This includes the ability to recognise one's strengths and weaknesses with a sense of confidence and purpose. For instance:

- *Integrating personal and social identities;*
- *Identifying personal, cultural, and linguistic assets;*
- *Identifying one's emotions;*
- *Demonstrating honesty and integrity;*
- *Connecting feelings, values, and thoughts;*

- *Examining prejudices and biases;*
- *Experiencing self-efficacy;*
- *Having a growth mindset;*
- *Developing interests and a sense of purpose;*

## **2. Self-Management**

**The capacity to control one's emotions, thoughts, and actions in a variety of situations and to realise one's ambitions.** This includes delaying obtaining one's desires, dealing with stress, and feeling motivated and accountable for achieving personal and group goals. For instance:

- *Managing one's emotions;*
- *Identifying and utilising stress-management strategies;*
- *Demonstrating self-discipline and self-motivation;*
- *Setting personal and group goals;*
- *Using planning and organisation skills;*
- *Having the courage to take the initiative;*
- *Demonstrating personal and collective agency;*

## **3. Social Awareness**

The capacity to comprehend and care for others regardless of their backgrounds, cultures, and circumstances. This includes caring for others, understanding larger historical and social norms for behaviour in different contexts, and recognising family, school, and community resources and supports. For instance:

- *Recognising others' strengths*
- *Demonstrating empathy and compassion*
- *Caring about others' feelings*
- *Understanding and expressing gratitude*
- *Recognising situational demands and opportunities*
- *Understanding how organisations and systems influence behaviour*

## **4. Relationship Skills**

The capacity to establish and maintain healthy, beneficial relationships and adapt to various social situations and groups. This includes speaking clearly, listening attentively, collaborating, solving problems and resolving conflicts as a group,

adapting to diverse social and cultural demands and opportunities, taking the initiative, and asking for or offering assistance when necessary. For instance:

- *Communicating effectively;*
- *Building positive relationships;*
- *Demonstrating cultural competence;*
- *Working as a team to solve problems;*
- *Constructively resolving conflicts;*
- *Withstanding negative social pressure;*
- *Taking the initiative in groups;*
- *Seeking or assisting when needed;*
- *Advocating for the rights of others.*

## **5. Responsible Decision-Making**

**The capacity to make thoughtful and constructive decisions regarding acting and interacting with others in various situations.** This includes weighing the pros and cons of various personal, social, and group well-being actions. For example:

- *Demonstrating curiosity and an open mind;*
- *Solving personal and social problems;*
- *Learning to make reasonable decisions after analysing information, data, and facts;*
- *Anticipating and evaluating the effects of one's actions;*
- *Recognising that critical thinking skills are applicable both inside and outside of the classroom;*
- *Reflecting on one's role in promoting personal, family, and community well-being;*
- *Evaluating personal, interpersonal, community, and institutional impacts*

## **Learning and Teaching Approaches**

Learning and teaching should develop learners as self-directed and lifelong learners. Learners must be helped to build up deep learning skills and competencies to develop the ability to acquire, integrate and apply knowledge and skills to solve authentic and real-life problems. Learners need to be exposed to a variety of learning experiences to enable them to collaborate with others, construct meaning, plan, manage, and make choices and decisions about their learning. This will allow them to internalise newly acquired knowledge and skills and help them

to take ownership of their education. The 21st Century skills and competencies describe the relevant global and contextualised skills that the SHS curriculum is designed to help learners acquire in addition to the 4Rs (Reading, wRiting, aRithmetic and cReativity). These skills and competencies, as tools for learning and teaching and skills for life, will allow learners to become critical thinkers, problem-solvers, creators, innovators, good communicators, collaborators, digitally literate, and culturally and globally sensitive citizens who are life-long learners with a keen interest in their personal development and contributing to national development.

Given the diverse needs of learners, teachers need to have a thorough grasp of the different pedagogies as they design and enact meaningful learning experiences to meet the needs of different learners in the classroom. The teaching-learning techniques and strategies should include practical activities, discussion, investigation, role play, problem-based, context-based, and project-based learning. Active learning strategies have become increasingly popular in education as they provide learners with meaningful opportunities to engage with the material. These strategies emphasise the use of creative and inclusive pedagogies and learner-centred approaches anchored on authentic and enquiry-based learning, collaborative and cooperative learning, differentiated teaching and learning, holistic learning, and cross-disciplinary learning. They include experiential learning, problem-based learning, project-based learning, and talk-for-learning approaches. Some of the pedagogical exemplars to guide learning and teaching of the SHS curriculum include:

- **Experiential Learning:** Experiential learning is a hands-on approach to learning that involves learners in real-world experiences. This approach focuses on the process of learning rather than the result. Learners are encouraged to reflect on their experiences and use them to develop new skills and knowledge. Experiential learning can take many forms, including internships, service learning, and field trips. One of the main benefits of experiential learning is that it allows learners to apply what they have learned in the classroom to real-world situations. This can help them develop a deeper understanding of the material and make connections between different concepts. Additionally, experiential learning can help learners develop important skills such as critical thinking, problem-solving and communication.
- **Problem-Based Learning:** Problem-based learning is an approach that involves learners in solving real-world problems. Learners are presented with

a problem or scenario and are asked to work together to find a solution. This approach encourages learners to take an active role in their learning and helps them develop important skills such as critical thinking and problem-solving. One of the main benefits of problem-based learning is that it encourages learners to take ownership of their learning. By working together to solve problems, learners can develop important skills such as collaboration and communication. Additionally, problem-based learning can help learners develop a deeper understanding of the material as they apply it to real-world situations.

- **Project-Based Learning:** Project-based learning is a hands-on approach to learning that involves learners in creating a project or product. This approach allows learners to take an active role in their learning and encourages them to develop important skills such as critical thinking, problem-solving, collaboration, and communication. One of the main benefits of project-based learning is that it allows learners to apply what they have learned in the classroom to real-world situations. Additionally, project-based learning can help learners develop important skills from each other and develop a deeper understanding of the material.
- **Talk for Learning Approaches:** Talk for learning approaches (TfL) are a range of techniques and strategies that are used to encourage learners to talk by involving them in discussions and debates about the material they are learning. This approach encourages learners to take an active role in their learning and helps them develop important skills such as critical thinking, collaboration and communication and also makes them develop confidence. One of the main benefits of TfL is that it encourages learners to think deeply about the material they are learning. By engaging in discussions and debates, learners can develop a deeper understanding of the material and make connections between different concepts.
- **Initiating Talk for Learning:** Initiating talk for learning requires the use of strategies that would encourage learners to talk in class. It helps learners to talk and participate meaningfully and actively in the teaching and learning process. Apart from developing skills such as communication and critical thinking, it also helps learners to develop confidence. Some strategies for initiating talk among learners are Activity Ball; Think-Pair-Share; Always, Sometimes, Never True; Matching and Ordering of Cards.
- **Building on What Others Say:** Building on what others say is an approach that involves learners in listening to and responding to their classmates'

ideas. This approach encourages learners to take an active role in their learning and helps them develop important skills such as critical thinking and communication. One of the main benefits of building on what others say is that it encourages learners to think deeply about the material they are learning. By listening to their classmates' ideas, learners can develop a deeper understanding of the material and make connections between different concepts. Additionally, building on what others say can help learners develop important skills such as collaboration and reflection. Some of the strategies to encourage learners to build on what others say are brainstorming, concept cartoons, pyramid discussion, and 5 Whys, amongst others.

- **Managing Talk for Learning:** Managing talk for learning requires the use of various strategies to effectively coordinate what learners say in class. Effective communication is a crucial aspect of learning in the classroom. Teachers must manage talk to ensure that learners are engaged, learning, and on-task in meaningful and purposeful ways. Some strategies for managing learners' contributions are debates, think-pair-share, sage in the circle etc.
- **Structuring Talk for Learning:** One effective way to shape learners' contributions is to structure classroom discussions. Structured discussions provide a framework for learners to engage in meaningful dialogue and develop critical thinking skills. Teachers can structure discussions by providing clear guidelines, such as speaking one at a time, listening actively, and building on each other's ideas. One popular structured discussion technique is the "think-pair-share" method. In this method, learners think about a question or prompt individually, and then pair up with a partner to discuss their ideas. Finally, the pairs share their ideas with the whole class. This method encourages all learners to participate and ensures that everyone has a chance to share their thoughts. Another effective way to structure talk for learning is to use open-ended questions. Open-ended questions encourage learners to think deeply and critically about a topic. They also promote discussion and collaboration among learners. Teachers can use open-ended questions to guide classroom discussions and encourage learners to share their ideas and perspectives. Other strategies that can be used are Concept/Mind Mapping, "Know," "Want to Know," "Learned" (KWL); Participatory Feedback; and the 5 Whys.
- **Diamond Nine:** The Diamond Nine activity is a useful tool for managing talk for learning in the classroom. This activity involves ranking items or ideas in order of importance or relevance. Learners work in groups to arrange cards

or sticky notes with different ideas or concepts into a diamond shape, with the most important idea at the top and the least important at the bottom. The Diamond Nine activity encourages learners to think critically about a topic and prioritise their ideas. It also promotes collaboration and discussion among group members. Teachers can use this activity to introduce a new topic, review material, or assess student understanding.

- **Group Work/Collaborative Learning:** Group work or collaborative learning are effective strategies for managing talk for learning in the classroom. These strategies encourage learners to work together to solve problems, share ideas, and learn from each other. Group work and collaborative learning also promote communication and collaborative skills that are essential for success in the workplace and in life. To implement group work effectively, teachers must provide clear guidelines and expectations for group members. They should also monitor group work to ensure that all learners are participating and on-task. Teachers can also use group work as an opportunity to assess individual student understanding and participation.
- **Inquiry-Based Learning:** Learners explore and discover new information by asking questions and investigating.
- **Problem-Based Learning:** Learners are given real-world problems to solve and must use critical thinking and problem-solving skills.
- **Project-Based Learning:** Learners work on long-term projects that relate to real-world scenarios.
- **Flipped Classroom:** Learners watch lectures or instructional videos at home and complete assignments and activities in class.
- **Mastery-Based Learning:** Learners learn at their own pace and only move on to new material once they have mastered the current material.
- **Gamification:** Learning is turned into a game-like experience with points, rewards, and competition.

These strategies provide learners with opportunities to engage with the material in meaningful ways and develop important skills such as critical thinking, problem-solving, collaboration, and communication. By incorporating these strategies into their teaching, teachers can help learners develop a deeper understanding of the material and prepare them for success in the real world. Effective communication is essential for learning in the classroom. Teachers must manage talk to ensure that learners are engaged in learning and on-task. Strategies such as structuring

talk for learning, using Diamond Nine activities, and implementing group work/ collaborative learning can help teachers manage talk effectively and promote student learning and engagement. By implementing these strategies, teachers can create a positive and productive learning environment where all learners can succeed.

### **Universal Design for Learning (UDL) in the SHS Curriculum**

The design of the curriculum uses UDL to ensure the creation of flexible learning environments that can accommodate a wide range of learner abilities, needs, and preferences. The curriculum is designed to provide multiple means of engagement, representation, and action and expression, so teachers can create a more inclusive and effective learning experience for all learners. UDL is beneficial for all learners, but it is particularly beneficial for learners needing special support and learners who may struggle with traditional teaching approaches. The integration of UDL in the pedagogy is aimed at making learning accessible to everyone and helping all learners reach their full potential. For instance, teachers need to:

- incorporate multiple means of representation into their pedagogy, such as using different types of media and materials to present information.
- provide learners with multiple means of action and expression, such as giving them options for how they can demonstrate their learning.
- consider incorporating multiple means of engagement into their choice of pedagogy, such as incorporating games or interactive activities to make learning more fun and engaging.

By doing these, teachers can help ensure that the curriculum is accessible and effective for all learners, regardless of their individual needs and abilities.

### **Curriculum and Assessment Design: Revised Bloom's Taxonomy and Webb's Depth of Knowledge**

The design of this curriculum uses the revised Bloom's Taxonomy and Webb's Depth of Knowledge (DoK) as frameworks to design what to teach and assess.

The Revised Bloom's Taxonomy provides a framework for designing effective learning experiences. Understanding the different levels of learning, informed the creation of activities and assessments that challenge learners at the appropriate level and help them progress to higher levels of thinking. Additionally, the framework emphasises the importance of higher-order thinking skills, such

as analysis, evaluation, and creation, which are essential for success in today's complex and rapidly changing world. This framework is a valuable tool for educators who want to design effective learning experiences that challenge students at the appropriate level and help them develop higher-order thinking skills. By understanding the six levels of learning and incorporating them into their teaching, educators can help prepare students for success in the 21st century. The six hierarchical levels of the revised Bloom's Taxonomy are:

1. **Remember** – At the foundation is learners' ability to remember. That is retrieving knowledge from long-term memory. This level requires learners to recall concepts—identify, recall, and retrieve information. Remembering is comprised of identifying, listing, and describing. Retrieving relevant knowledge from long-term memory includes, recognising, and recalling is critical for this level.
2. **Understand** – At understanding, learners are required to construct meaning that can be shown through clarification, paraphrasing, representing, comparing, contrasting and the ability to predict. This level requires interpretation, demonstration, and classification. Learners explain and interpret concepts at this level.
3. **Apply** – This level requires learners' ability to carry out procedures at the right time in a given situation. This level requires the application of knowledge to novel situations as well as executing, implementing, and solving problems. To apply, learners must solve multi-step problems.
4. **Analyse** – The ability to break things down into their parts and determine relationships between those parts and being able to tell the difference between what is relevant and irrelevant. At this level, information is deconstructed, and its relationships are understood. Comparing and contrasting information and organising it is key. Breaking material into its constituent parts and detecting how the parts relate to one another and an overall structure or purpose is required. The analysis also includes differentiating, organising and attributing.
5. **Evaluate** – The ability to make judgments based on criteria. To check whether there are fallacies and inconsistencies. This level involves information evaluation, critique, examination, and formulation of hypotheses.
6. **Create** – The ability to design a project or an experiment. To create, entails learners bringing something new. This level requires generating information—planning, designing, and constructing.

Webb's Depth of Knowledge (DoK) is a framework that helps educators and learners understand the level of cognitive engagement required for different types of learning tasks. The framework includes four levels. By understanding the four DoK levels, educators can design learning activities that challenge students to engage in deeper thinking and problem-solving. DoK is an essential tool for designing effective instruction and assessments. By understanding the different levels of DoK, teachers can design instruction and assessments that align with what they intend to achieve. DoK is a useful tool for differentiating instruction and providing appropriate challenges for all learners. Teachers can use DoK to identify students who need additional support or those who are ready for more advanced tasks. The four levels of Webb's DoK assessment framework are:

- **Level 1: Recall and Reproduction** – Assessment at this level is on recall of facts, concepts, information, and procedures—this involves basic knowledge acquisition. Learners are asked specific questions to launch activities, exercises, and assessments. The assessment is focused on recollection and reproduction.
- **Level 2: Skills of Conceptual Understanding** – Assessment at this level goes beyond simple recall to include making connections between pieces of information. The learner's application of skills and concepts is assessed. The assessment task is focused more on the use of information to solve multi-step problems. A learner is required to make decisions about how to apply facts and details provided to them.
- **Level 3: Strategic Reasoning** – At this level, the learner's strategic thinking and reasoning which is abstract and complex is assessed. The assessment task requires learners to analyse and evaluate composite real-world problems with predictable outcomes. A learner must apply logic, employ problem-solving strategies, and use skills from multiple subject areas to generate solutions. Multitasking is expected of learners at this level.
- **Level 4: Extended Critical Thinking and Reasoning** – At this level of assessment, the learner's extended thinking to solve complex and authentic problems with unpredictable outcomes is the goal. The learner must be able to strategically analyse, investigate, and reflect while working to solve a problem, or changing their approach to accommodate new information. The assessment requires sophisticated and creative thinking. As part of this assessment, the learner must know how to evaluate their progress and determine whether they are on track to a feasible solution for themselves.

The main distinction between these two conceptual frameworks is what is measured. The revised Bloom's Taxonomy assesses the cognitive level that learners must demonstrate as evidence that a learning experience occurred. The DoK, on the other hand, is focused on the context—the scenario, setting, or situation—in which learners should express their learning. In this curriculum, the revised Bloom's taxonomy guided the design, and the DoK is used to guide the assessment of learning. The taxonomy provides the instructional framework, and the DoK analyses the assignment specifics. It is important to note that Bloom's Taxonomy requires learners to master the lower levels before progressing to the next. So, suppose the goal is to apply a mathematical formula. In that case, they must first be able to identify that formula and its primary purpose (remember and understand). The cognitive rigour is therefore presented in incremental steps to demonstrate the learning progression. When measuring assessments in DoK, learners move fluidly through all levels. In the same example, while solving a problem with a formula, learners recall the formula (DoK 1) to solve the problem (DoK 2 and DoK 3). Depending on the difficulty of the problem to be solved, the learner may progress to DoK 4.

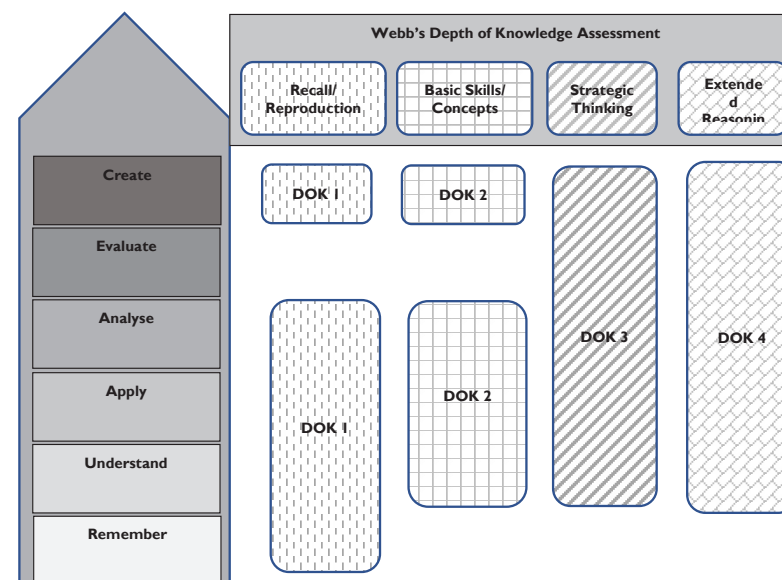


Figure 1: Revised Bloom Taxonomy combined with Webb's Depth of Knowledge for Teaching and Assessment

The structure of teaching and the assessment should align with the six levels of Bloom's knowledge hierarchy and DoK shown in Figure 1. Each level of DoK

should be used to assess specific domains of Bloom's Taxonomy as illustrated in the table below:

Depth of Knowledge (DoK) Assessment	Bloom's Taxonomy applied to DoK
• Level 1: Recall and Reproduction	• Remembering, Understanding, Application, Analysis and Creation
• Level 2: Basic Skills and Concepts	• Understanding, Application, Analysis and Creation
• Level 3: Strategic Thinking	• Understanding, Application, Analysis, Evaluation and Creation
• Level 4: Extended Reasoning	• Understanding, Application, Analysis, Evaluation and Creation

In line with the National Pre-Tertiary Learning and Assessment Framework, the Secondary Education Assessment Guide (SEAG) requires that classroom assessments should cover **Assessment as learning (AaL)**, **Assessment of learning (AoL)** and **Assessment for learning (AfL)**. Therefore, teachers should align the Revised Bloom's Taxonomy with the DoK framework of assessment. Formative assessments should include classroom discussions, project-based assignments, and self-reflection exercises, while summative assessments should include standardised tests and rubric-based evaluations of learners' work. It is important to seek feedback from learners themselves, as they may have unique insights into how well they are developing these skills in the classroom.

To assess 21<sup>st</sup> Century skills and competencies in the classroom, teachers will have to use a combination of both formative and summative assessments to evaluate learners' acquisition of these skills and competencies. For instance:

- Identify the specific 21<sup>st</sup> Century skills and competencies to be assessed. For instance, you might want to assess *critical thinking*, *problem-solving*, or *creativity*.
- Align the skills and competencies with the DoK levels. For example, lower DoK levels might be more appropriate for assessing basic knowledge and

comprehension, whereas higher DoK levels might be more appropriate for assessing more complex skills such as *analysis*, *synthesis*, and *evaluation*.

- Develop assessment items that align with the DoK levels and the skills and competencies you want to assess. These items should be designed to elicit evidence of learning across the different levels of the DoK framework.
- Administer the assessment and collect data. Analyse the data to gain insights into student learning and identify areas where learners may need additional support or instruction.

The DoK framework is a powerful tool for assessing the acquisition of 21<sup>st</sup> Century skills and competencies in the classroom, helping teachers to better understand how learners are learning and identify areas for improvement.

Educational success is no longer about producing content knowledge, but rather about extrapolating from what we know and applying the knowledge creatively in new situations.

The overall assessment of learning at SHS should be aligned with the National Pre-Tertiary Learning and Assessment Framework and the Secondary Education Assessment Guide. Formative and summative assessment strategies must be used.

## Definition of Key Terms and Concepts in the Curriculum

- **Learning Outcomes:** It is a statement that defines the knowledge, skills, and abilities that learners should possess and be able to demonstrate after completing a learning experience. They are specific, measurable, attainable, and aligned with the content standards of the curriculum. It helps the teachers to determine what to teach, how to teach, and how to assess learning. Also, it communicates expectations to learners and helps them to better master the subject.
- **Learning Indicators:** They are measures that allow teachers to observe progress in the development of capacities and skills. They provide a simple and reliable means to evaluate the quality and efficacy of teaching practices, content delivery, and attainment of learning outcomes.
- **Content Standards:** It is a statement that defines the knowledge, skills, and understanding that learners are expected to learn in a particular subject area or grade level. They provide a clear target for learners and teachers and help focus resources on learner achievement.
- **Pedagogical Exemplars:** They are teaching examples used to convey values and standards to learners. Pedagogical Exemplars are usually demonstrated through teacher behaviour.
- **Assessment:** It is the systematic collection and analysis of data about learners' learning to improve the learning process or make a judgement on learner achievement levels. Assessment is aimed at developing a deep understanding of what learners know, understand, and can do with their knowledge because of their educational experiences. Assessment involves the use of empirical data on learners' learning to improve learning. Assessment is an essential aspect of the teaching and learning process in education, which enables teachers to assess the effectiveness of their teaching by linking learner performance to specific learning outcomes.
- **Teaching and Learning Resources:** Teaching and learning resources are essential tools for teachers to provide high-quality education to their learners. These resources can take various forms, including textbooks, audiovisual materials, online resources, and educational software. It is also important to avoid stereotypes and use inclusive language in teaching and learning resources. This means avoiding language that reinforces negative stereotypes and using language that is respectful and inclusive of all individuals regardless of their background. Using a consistent tone, style, and design is very important.

## PHILOSOPHY, VISION AND GOAL OF ACCOUNTING

### Philosophy

Every learner will be equipped with the skills and competencies to apply core accounting principles and financial management processes within the economic environment, enabling them to effectively create, manage and sustain businesses. Through the acquisition of critical thinking, problem-solving, creative, innovative, managerial and digital literacy skills, learners will engage in hands-on, experiential learning. This will prepare them to succeed in accounting profession, contribute to business growth and economic transformation and pursue further studies in the dynamic field of accounting and finance.

### Vision

A learner equipped with the skills applicable in the creation and management of modern-day businesses, as well as analysing and interpreting financial information in accordance with best practices in the world of work and for further studies.

### Goal

The goal of this subject is to prepare learners to employ financial literacy, problem-solving, innovative, creative and collaborative skills that efficiently create and manage businesses to drive transformation and industrialisation in the global economy. In addition, the subject will inculcate in learners such values as integrity, truthfulness, equity, discipline, self-confidence, leadership and responsible citizenship.

### Contextual Issues

The global economy is now driven by the creation of smart enterprises through innovative, digital and technological tools. In Ghana, small and medium-scale enterprises (SMEs) provide employment opportunities to a larger number of people while contributing to the nation's economic development. The emergence of digital technologies is complicating the business environment, requiring a new set of skills and competencies for young people to understand the processes, practices and environment driving innovations, establishment and management of businesses. The current accounting Curriculum is deficient in terms of equipping learners with the right tools to understand the contemporary international

business environment and the impact this has on economic development, economic transformation and job creation. In addition, the curriculum falls short of integration of Gender Equality and Social Inclusion (GESI) issues, 21st Century Skills and Competencies, as well as the use of practical-oriented assessment strategies to equip learners to develop their potential to the fullest.

This revised curriculum consciously addresses the deficiencies in the existing curriculum and employs varied learner-centred and practically oriented pedagogies to equip all learners with the 21st Century skills and competencies, which will create equal opportunities for all learners to develop their potential to the fullest for the world of work or for further studies.

### Rationale

The emerging global business environment and the digitalisation of economies require learners to acquire entrepreneurial and business mind-set through problem-solving, innovation and creative, collaborative, communication skills to make them competent in developing their capacities as well as the interest in creating their own businesses to reduce the unemployment level in the country. The Accounting course is therefore designed to provide all learners with financial literacy and managerial skills through critical and creative thinking, using innovative approaches to solving economic problems. The course will also prepare learners for the world of work, adult life and further studies.

### Structure of Accounting Curriculum

The Accounting curriculum for senior school learners integrates two interconnected subjects: Financial Accounting and Cost Accounting. This curriculum is designed to equip learners with essential competencies to excel in dynamic business environments.

## ACCOUNTING CURRICULUM DEVELOPMENT PANEL

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## SCOPE AND SEQUENCE

### Accounting Summary

S/N	STRAND	SUB-STRAND	YEAR 1			YEAR 2			YEAR 3		
			CS	LO	LI	CS	LO	LI	CS	LO	LI
1	Financial Accounting	Conceptual Framework	1	1	4	1	1	2	1	1	2
		Financial Data Analysis	1	1	4	3	3	6	1	1	2
		Financial Reporting	1	1	3	2	2	5	2	2	6
2	Cost Accounting	Controlling Cost to Improve Organisational Performance	1	1	5	1	1	5	1	1	5
		Determining Cost of Operations for Pricing and Controlling	1	1	5	1	1	4	1	1	2
		Analysing Information for Control and decision making	1	1	7	1	1	2	1	1	2
Total			6	6	28	9	9	24	7	7	19

### Overall Totals (SHS 1 – 3)

<b>Content Standards</b>	<b>22</b>
<b>Learning Outcomes</b>	<b>22</b>
<b>Learning Indicators</b>	<b>71</b>

# YEAR ONE

**Subject**      **ACCOUNTING**  
**Strand**       **I. FINANCIAL ACCOUNTING**  
**Sub-Strand**   **I. CONCEPTUAL FRAMEWORK**

Learning Outcomes	21 <sup>ST</sup> Century Skills and Competencies	GESI <sup>1</sup> , SEL <sup>2</sup> and Shared National Values
<b>I.I.I.LO.I</b> Apply personal financial activities to demonstrate an understanding of the concepts, purposes and characteristics of accounting.	<b>Critical Thinking and Communication Skills</b> <ul style="list-style-type: none"> <li>• Development of critical thinking and communicative skills through think-pair-share and discussion activities.</li> <li>• Development of critical thinking and communicative skills through brainstorming and discussions.</li> <li>• Development of critical thinking, teamwork and communicative skills through brainstorming and presentations.</li> </ul> <b>Collaborative and Communication Skills</b> Acquisition of critical thinking and communicative skills through group discussions	<b>GESI:</b> Working with each other in an inclusive way, cross-sharing of knowledge and understanding between/among groups and individuals through critical thinking, communication, etc. leads the learner to: <ul style="list-style-type: none"> <li>• respect individuals of various backgrounds</li> <li>• embrace a mixed-ability grouping that allows them to interact and appreciate each other's strengths and weaknesses relating to the concept of accounting</li> <li>• identify individual skills and interests and those of others relating to the concept of accounting</li> <li>• value and promote patriotism and ethical behaviour in relations to the concept of accounting</li> <li>• appreciate the different competencies that different individuals exhibit during the study of accounting concepts</li> <li>• embrace and practise inclusion</li> <li>• embrace gender equality and diversity</li> </ul> <b>SEL:</b> Having appreciated the varied socio-emotional issues through appropriate pedagogies which aim at forming the overall personal and academic growth/

<sup>1</sup> Gender Equality and Social Inclusion

<sup>2</sup> Socio-Emotional Learning

		<p>development of the learners as they study the concept of accounting, learners:</p> <ul style="list-style-type: none"> <li>• are provided with choices about the purpose of accounting and ways they can use the concepts to solve real-world problems.</li> <li>• can control their emotions and manage conflicts among those who have difficulties with accounting concepts.</li> <li>• assess their capabilities and qualities as well as build their self-confidence in relation to accounting concepts.</li> </ul> <p><b>National core values:</b> Tolerance, friendliness, open mindedness, patience, commitment hard work and integrity.</p>
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Content Standards	Learning Indicators and Pedagogical Exemplars with 21 <sup>st</sup> Century Skills and GESI	Assessment
I.1.1.CSI	I.1.1.LI.1	I.1.1.AS.1
Demonstrate knowledge and understanding of the concepts, purposes and applications of accounting.	<b>Explain Accounting as a system and its purpose in daily life.</b>  <b>Initiate Talks for Learning/Reflective Learning:</b> Using think-pair-share, learners reflect on personal financial transactions to discuss the concept of accounting and its purpose in our daily lives. Learners respect each other's views.	Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> Level 3 Strategic reasoning Level 4 Extended critical thinking and reasoning
	I.1.1.LI.2	I.1.1.AS.2
	<b>Examine the major steps in processing Accounting information and its characteristics.</b>  <b>Collaborative Learning:</b> In mixed-ability and gender groups, learners discuss the major steps in processing accounting information and its characteristics. Use a flow chart to show steps/processes.	Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> Level 3 Strategic reasoning Level 4 Extended critical thinking and reasoning
	I.1.1.LI.3	I.1.1.AS.3
	<b>Examine the information needs of users of accounting information.</b>  <b>Collaborative Learning:</b> In mixed-ability and gender groups, learners brainstorm to outline the information needs of stakeholders of organisations. Groups share their thoughts and use charts and maps to summarise their ideas.	Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> Level 3 Strategic reasoning Level 4 Extended critical thinking and reasoning
	I.1.1.LI.4	I.1.1.AS.4
	<b>Discuss the need for Accounting Standards</b>  <b>Initiate Talk for Learning/Collaborative Learning:</b> <ul style="list-style-type: none"> <li>Learners reflect on school rules and regulations.</li> <li>In mixed-ability and mixed gender groups, learners brainstorm to outline, discuss and make presentations on the need for accounting standards. Learners tolerate the views of others</li> </ul>	Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> Level 3 Strategic reasoning Level 4 Extended critical thinking and reasoning

<b>Teaching and Learning Materials</b>	<ul style="list-style-type: none"> <li>• Projector</li> <li>• Computer</li> <li>• Internet sources</li> </ul>	<ul style="list-style-type: none"> <li>• School Handbook</li> <li>• Exercise books</li> <li>• Textbooks</li> </ul>	<ul style="list-style-type: none"> <li>• Markers</li> <li>• IFRS manual</li> <li>• Copies of financial statements/reports.</li> </ul>
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**Subject        ACCOUNTING**  
**Strand         1. FINANCIAL ACCOUNTING**  
**Sub-Strand    2 FINANCIAL DATA ANALYSIS**

Learning Outcomes	21 <sup>st</sup> Century Skills and Competencies	GESI, SEL and Shared National Values
1.1.2.LO.1  Analyse and record financial transactions in the books of accounts using double-entry principles and extract a Trial Balance.	<p><b>Critical Thinking and Analytical Skills</b> Acquisition of critical thinking and analytical skills through brainstorming, discussions and computations.</p> <p><b>Critical Thinking, Analytical Skills and Digital Literacy Skills:</b></p> <ul style="list-style-type: none"> <li>• Learners develop critical thinking, analytical and digital literacy skills through analysis, computations and application of spreadsheets.</li> <li>• Learners develop critical thinking, analytical and digital literacy skills through collaboration, analysis and recording of transactions manually and electronically.</li> </ul>	<p><b>GESI:</b> Working with each other in an inclusive way, cross-sharing of knowledge and understanding between/among groups and individuals through critical thinking, communication, etc. leads the learner to:</p> <ul style="list-style-type: none"> <li>• respect individuals of various backgrounds</li> <li>• embrace a mixed ability grouping that allows them to interact and appreciate each other's strengths and weaknesses relating to the concept of accounting</li> <li>• identify individual skills and interests and those of others relating to the concept of accounting</li> <li>• value and promote patriotism and ethical behaviour in relations to the concept of accounting</li> <li>• appreciate the different competencies that different individuals exhibit during the study of accounting concepts</li> <li>• embrace and practise inclusion</li> <li>• embrace gender equality and diversity</li> <li>• identify injustice in the business field and advocate for change in the practice of accounting in the practice of accounting.</li> </ul> <p><b>SEL:</b> Having appreciated the varied socio-emotional issues through appropriate pedagogies which aim at forming the overall personal and academic growth/</p>

		<p>development of the learners as they record accounting transactions, learners:</p> <ul style="list-style-type: none"> <li>• develop practical self-care strategies for managing their personal financial records.</li> <li>• develop their own strategies for completing a given task, connecting classroom activities to personal goals and evaluating real-world scenarios to make informed decisions.</li> <li>• become aware of real-world problems and issues to apply what they are learning.</li> </ul> <p><b>National core values:</b> Tolerance, friendliness, open mindedness, patience, commitment and hard work, honesty and truthfulness in the reporting of financial statements.</p>
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Content Standards	Learning Indicators and Pedagogical Exemplars with 21 <sup>st</sup> Century Skills and GESI	Assessment
I.1.2.CSI	I.1.2.LI.1	I.1.2.AS.1
Demonstrate knowledge and understanding in the application of double entry principles to record financial transactions.	<b>Compute the value of assets, liabilities and capital using the accounting equation</b>  <b>Initiate Talk for Learning/Collaborative Learning:</b> In an all-inclusive and tolerant class discussion, learners brainstorm on business resources and how they are financed. Learners are introduced to the accounting equation- (Assets = Capital + Liabilities). In mixed ability and mixed gender groupings, learners compute for the value of asset, liability and capital from financial data.	Level 1 Recall Level 2 Skills of conceptual understanding <b>Level 3 Strategic reasoning</b> Level 4 Extended critical thinking and reasoning
	I.1.2.LI.2	I.1.2.AS.2
	<b>Analyse the effects of business transactions on assets, capital and liabilities.</b>  <b>Collaborative Learning:</b> In a group of mixed-abilities and gender-balanced learners, analyse and record to show the effect (increase or decrease) of financial transactions on assets, capital and assets manually and electronically. Learners explain why the effect on either assets, capital and liability.	Level 1 Recall Level 2 Skills of conceptual understanding <b>Level 3 Strategic reasoning</b> Level 4 Extended critical thinking and reasoning
	I.1.2.LI.3	I.1.2.AS.3
	<b>Apply the double entry principle or rule to record financial transactions in the ledgers.</b>  <b>Collaborative Learning:</b> In small groups, learners explain the double entry principle and record transactions in the correct ledger accounts manually and electronically (e-book-keeping). Learners analyse the transactions before recording in either the credit or debit side of an account, Various groups prepare ledgers on cards and display them for other groups to comment.	Level 1 Recall Level 2 Skills of conceptual understanding <b>Level 3 Strategic reasoning</b> Level 4 Extended critical thinking and reasoning
	I.1.2.LI.4	I.1.2.AS.4
	<b>Analyse and record financial transactions in the various daybooks, post to the ledgers and extract a trial balance.</b>  <b>Collaborative Learning/Experiential Learning:</b> Visit a nearby trading firm and observe the daybooks maintained by the business. In mixed ability and mixed gender	Level 1 Recall Level 2 Skills of conceptual understanding <b>Level 3 Strategic reasoning</b>

	groups, learners discuss the purposes of each daybook, make recordings and postings from the daybooks and extract a trial balance.		<b>Level 4 Extended critical thinking and reasoning</b>
<b>Teaching and Learning Materials</b>	<ul style="list-style-type: none"> <li>• Financial transactions</li> <li>• Calculators</li> <li>• Computers</li> <li>• Projector</li> </ul>	<ul style="list-style-type: none"> <li>• Accounting software</li> <li>• Spreadsheets</li> <li>• Textbooks</li> </ul>	<ul style="list-style-type: none"> <li>• Invoices</li> <li>• Cash analysis books</li> <li>• Ledger books</li> </ul>

**Subject        ACCOUNTING**  
**Strand        1. FINANCIAL ACCOUNTING**  
**Sub-Strand    3 FINANCIAL REPORTING**

Learning Outcomes	21 <sup>ST</sup> Century Skills and Competencies	GESI, SEL and Shared National Values
<p>I.1.3.LO.1</p> <p>Prepare financial statements of sole proprietorship</p>	<p><b>Analytical Skills and Financial Literacy Skills</b>  Learners develop analytical and financial literacy skills through the preparation of financial statements manually and electronically.</p>	<p><b>GESI:</b> Working with each other in an inclusive way, cross-sharing of knowledge and understanding between/among groups and individuals through critical thinking, communication, etc., leads the learner to:</p> <ul style="list-style-type: none"> <li>• respect individuals of various backgrounds</li> <li>• embrace a mixed-ability group that allows them to interact and appreciate each other's strengths and weaknesses relating to the concept of accounting</li> <li>• identify individual skills and interest and that of others relating to the concept of accounting</li> <li>• value and promote patriotism and ethical behaviour in relations to the concept of accounting</li> <li>• appreciate the different competencies that different individuals exhibit during the study of accounting concepts</li> <li>• embrace and practise inclusion</li> <li>• embrace gender equality and diversity</li> <li>• identify injustice in the business field and advocate for change in the practice of accounting in the practice of accounting</li> </ul> <p><b>SEL:</b> Having appreciated the varied socio-emotional issues through appropriate pedagogies which aim at forming the overall personal and academic growth/ development of the learners as they prepare financial statements, learners:</p>

		<ul style="list-style-type: none"> <li>• assess their capabilities and qualities as well as build self-confidence in preparing financial statements.</li> <li>• develop their own strategies for completing a given task, connecting classroom activities to personal goals and evaluating real-world scenarios to make informed choices.</li> </ul> <p><b>National core values:</b> Tolerance, friendliness, open-mindedness, patience, commitment and hard work, honesty and truthfulness in the reporting of financial statements</p>
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Content Standards	Learning Indicators and Pedagogical Exemplars with 21 <sup>st</sup> Century Skills and GESI	Assessment
I.1.3.CSI	I.1.3. LI.1	I.1.3.AS.1
Demonstrate knowledge and understanding in the preparation of financial statements of sole proprietorship.	<b>Explain sole proprietorship as a form of business, its features, advantages and disadvantages.</b>  <b>Collaborative Learning/ Experiential learning:</b> <ul style="list-style-type: none"> <li>Guide learners to mention any businesses they know in the community and guide learners to narrow the businesses which are owned by individuals in the society and use such examples to link to the concept of sole proprietorship.</li> <li>In mixed ability and mixed gender groupings learners discuss sole proprietorship, its features, advantages and disadvantages and share with the larger class.</li> </ul>	Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> Level 3 Strategic reasoning Level 4 Extended critical thinking and reasoning
	I.1.3. LI.2	I.1.3.AS.2
	<b>Discuss the meaning and the treatment of adjustment used in the preparation of financial statement of sole proprietorship (adjustments like accruals, prepayments, depreciation, bad debts and allowance for receivables).</b>  <b>Collaborative Learning:</b> <ul style="list-style-type: none"> <li>In mixed-ability and mixed gender groupings, learners discuss various adjustment and how they are treated in the final accounts of a sole proprietor.</li> <li>Learners tolerate the views of others</li> </ul>	Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> <b>Level 3 Strategic reasoning</b> Level 4 Extended critical thinking and reasoning
	I.1.3. LI.3	I.1.3.AS.3
	<b>Prepare financial statement of sole proprietorship (including adjustments like accruals, prepayments, depreciation bad debts and allowance for receivables).</b>  <b>Problem-Based Learning:</b> <ul style="list-style-type: none"> <li>In mixed-ability and mixed gender groups, learners prepare financial statements from trial balance/account balances for sole proprietor.</li> <li>Learners show how adjustments are treated in the final accounts of a sole trader.</li> <li>Learners share or display what has been prepared for other groups to comment on.</li> </ul>	Level 1 Recall Level 2 Skills of conceptual understanding <b>Level 3 Strategic reasoning</b> <b>Level 4 Extended critical thinking and reasoning</b>

<b>Teaching and Learning Materials</b>	<ul style="list-style-type: none"> <li>• Textbooks</li> <li>• Financial statements,</li> <li>• Spreadsheets</li> <li>• Calculators</li> </ul>	<ul style="list-style-type: none"> <li>• Videos/pictures of departmental organisations</li> <li>• Computers</li> <li>• Projector</li> <li>• Internet connectivity (where appropriate)</li> </ul>
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**Subject**      **ACCOUNTING**  
**Strand**        **2. COST ACCOUNTING**  
**Sub-Strand**    **1. CONTROLLING COST TO IMPROVE ORGANISATIONAL PERFORMANCE**

Learning Outcomes	21 <sup>st</sup> Century Skills and Competencies	GESI, SEL and Shared National Values
<b>1.2.1.LO.1</b> <p>Explain the importance of managing and controlling costs in organisations and everyday life.</p>	<p><b>Critical Thinking and Communication Skills</b>  Through brainstorming, discussions and presentations, learners acquire critical thinking and communication skills.</p> <p><b>Critical Thinking and Analytical Skills:</b>  Learners acquire critical thinking and analytical skills through the identification and explanation of the components of cost.</p>	<p><b>GESI:</b> Working with each other in an inclusive way, cross-sharing of knowledge and understanding between/among groups and individuals, for instance, leads the learner to:</p> <ul style="list-style-type: none"> <li>• embrace a mixed-ability grouping that allows them to interact and appreciate each other's strengths and weaknesses relating to cost control and management</li> <li>• identify individual skills and interests and that of others relating to cost control and management</li> <li>• value and promote patriotism and ethical behaviour in relation to cost management</li> <li>• appreciate the different competencies that different individuals bring to the process</li> <li>• gain clarity on misconceptions/myths about gender parity in cost management</li> <li>• embrace diversity and practise inclusion</li> </ul> <p><b>SEL:</b> Having appreciated the varied socio - emotional issues through appropriate pedagogies which aim at forming the overall personal and academic growth/development of the learners as they study the need to control cost, learners:</p> <ul style="list-style-type: none"> <li>• are provided with choices about ways they can present their ideas on cost control measures.</li> </ul>

		<ul style="list-style-type: none"> <li>• can control their emotions and manage conflicts among those who have difficulties with cost issues.</li> <li>• accept responsibility for cost implications of decisions made.</li> <li>• assess their capabilities and qualities as well as build their self-confidence in relation to cost control.</li> </ul> <p><b>National core values:</b> Tolerance, friendliness, open-mindedness, patience, commitment hard work and integrity.</p>
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Content Standards	Learning Indicators and Pedagogical Exemplars with 21 <sup>st</sup> Century Skills and GESI	Assessment
I.2.1.CS1	I.2.1.LI.1	I.2.1.AS.1
Demonstrate knowledge and understanding of the purpose of Cost Accounting.	<b>Explain the nature of Cost Accounting, its functions and the basic terminologies used in Cost Accounting.</b>  <b>Initiating Talk for Learning:</b> <ul style="list-style-type: none"> <li>In an all-inclusive class discussion, learners brainstorm to explain the nature of cost accounting and its scope.</li> <li>Learners in pairs to think and share the functions and meaning of basic terminologies used in Cost Accounting.</li> <li>Learners respect and tolerate the view of others.</li> </ul>	Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> Level 3 Strategic reasoning Level 4 Extended critical thinking and reasoning
	I.2.1.LI.2	I.2.1.AS. 2
	<b>Identify the factors to consider when installing a cost accounting system and type of information produced.</b>  <b>Initiating Talk for Learning:</b> <ul style="list-style-type: none"> <li>In an all-inclusive class discussion, learners brainstorm to identify the factors to consider when installing a cost accounting system.</li> <li>Learners in pairs to think and share the type of information that a cost accounting system will produce.</li> </ul> Learners respect and tolerate the view of others.	Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> Level 3 Strategic reasoning Level 4 Extended critical thinking and reasoning
	I.2.1. LI.3	I.2.1.AS.3
	<b>Differentiate between Cost Accounting and Financial Accounting</b>  <b>Collaborative Learning:</b> <ul style="list-style-type: none"> <li>In mixed ability and mixed gender groups, learners discuss the differences between cost accounting and financial accounting.</li> <li>Each group presents its work to the class while respecting and tolerating the views of others.</li> </ul>	Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> Level 3 Strategic reasoning Level 4 Extended critical thinking and reasoning
	I.2.1.LI.4	I.2.1.AS.4
	<b>Explain the basis of cost classification and discuss its importance.</b>	Level 1 Recall

	<b>Collaborative Learning:</b> <ul style="list-style-type: none"> <li>• In mixed ability and mixed gender groups, learners explain the basis of cost classification and discuss its importance.</li> <li>• Learners participate in the class discussion while respecting and tolerating the views of others.</li> </ul>		<b>Level 2 Skills of conceptual understanding</b> Level 3 Strategic reasoning Level 4 Extended critical thinking and reasoning
	1.2.1.LI.5		1.2.1.AS.5
	<b>Explain the composition of cost of products, services and operations.</b>  <b>Collaborative learning:</b> <ul style="list-style-type: none"> <li>• In mixed ability and mixed gender grouping, learners explain the component of cost of product, service and operation.</li> <li>• Learners use digital tools where needed and participate in their group discussion.</li> </ul>		Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> Level 3 Strategic reasoning Level 4 Extended critical thinking and reasoning
<b>Teaching and Learning Materials</b>	<ul style="list-style-type: none"> <li>• Marker</li> <li>• Boards</li> <li>• Products like bread,</li> </ul>	<ul style="list-style-type: none"> <li>• Bottle of water produced locally.</li> <li>• Computer</li> <li>• Projector</li> </ul>	<ul style="list-style-type: none"> <li>• Card Boards</li> <li>• Textbooks, etc.</li> <li>• Use locally manufactured products or services rendered to illustrate the components of cost.</li> </ul>

**Subject        ACCOUNTING**  
**Strand        2. COST ACCOUNTING**  
**Sub-Strand    2. DETERMINING COST OF OPERATIONS FOR PRICING CONTROL**

Learning Outcomes	21 <sup>ST</sup> Century Skills and Competencies	GESI, SEL and Shared National Values
<p>I.2.2.LO.1</p> <p>Explain the different methods used to determine the cost of various products and services</p>	<p><b>Collaborative and Communication Skills</b>  Learners acquire collaborative and communication skills through group discussions.</p> <p><b>Communication Skills</b>  Acquisition of communication skills through class discussion and presentation of views.</p> <p><b>Communication Skills</b>  Through interaction with resource persons and classroom discussions, learners develop their communication skills.</p>	<p><b>GESI:</b> Working with each other in an inclusive way, cross-sharing of knowledge and understanding between/among groups and individuals, for instance, leads the learner to:</p> <ul style="list-style-type: none"> <li>• embrace a mixed-ability grouping that allows them to interact and appreciate each other's strengths and weaknesses relating to cost control and management</li> <li>• identify individual skills and interests and that of others relating to cost control and management</li> <li>• value and promote patriotism and ethical behaviour in relations to cost management</li> <li>• appreciate the different competencies that different individuals bring to the process</li> <li>• gain clarity on misconceptions/myths about gender parity in cost management</li> <li>• embrace diversity and practise inclusion</li> </ul> <p><b>SEL:</b> Having appreciated the varied socio - emotional issues through appropriate pedagogies which aim at forming the overall personal and academic growth/ development of the learners as they study methods of calculating the cost of products and services, learners:</p>

		<ul style="list-style-type: none"> <li>• will show empathy to their peers who may have difficulties in calculating the costs of products and services.</li> <li>• can provide respect for others in their daily interactions and provide opportunities for others to practice the skill of calculations.</li> <li>• develop strategies for embracing diversity among themselves to foster an environment that supports relationship building.</li> </ul> <p><b>National core values:</b> Tolerance, friendliness, open mindedness, patience, commitment hard work and integrity.</p>
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Content Standards	Learning Indicators and Pedagogical Exemplars with 21 <sup>st</sup> Century Skills and GESI	Assessment
I.2.2.CS1	I.2.2.LI.1	I.2.2.AS.1
Demonstrate knowledge and understanding of the methods of determining and controlling the cost of goods and services	<b>Explain the term Overheads Analysis, terminologies used in overhead analysis and types of overheads</b>  <b>Talk for Learning:</b> Learners brainstorm to explain overheads analysis and the types of overheads. In mixed ability and mixed gender groups, learners think and share the meaning of terminologies used in overhead analysis. Learners are encouraged to use digital tools to aid their understanding and participate in their group discussion.	Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> Level 3 Strategic reasoning Level 4 Extended critical thinking and reasoning
	I.2.2.LI.2	I.2.2.AS.2
	<b>Discuss the characteristics of Specific Job Order Costing - Job and Contract</b>  <b>Experiential-Based Learning:</b> <ul style="list-style-type: none"> <li>Learners take a field trip to a local artisan (for example carpenter/ builder/seamstress/tailor, etc.) for practical experience on the characteristics of specific Job orders. Use documentaries in the absence of any artisan being around. In mixed ability and mixed gender groupings, learners discuss the characteristics of specific job and contract.</li> <li>Learners write their observations down and share them with the larger class. Ensure that this experience does not reinforce stereotypes of job options for women and men; where possible, visit artisans who are not in traditional gender roles.</li> </ul>	Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> Level 3 Strategic reasoning Level 4 Extended critical thinking and reasoning
	I.2.2.LI.3	I.2.2.AS.3
	<b>Analyses the differences between Job and Contract Costing</b>  <b>Talk for Learning:</b> <ul style="list-style-type: none"> <li>In mixed-gender and ability groups, learners discuss the differences between job orders, batches and contracts and share thoughts with the larger class.</li> <li>Learners participate in the class discussion and respect the views of others.</li> </ul>	Level 1 Recall Level 2 Skills of conceptual understanding <b>Level 3 Strategic reasoning</b> Level 4 Extended critical thinking and reasoning
	I.2.2.LI.4	I.2.2.AS.4
	<b>Identify processing organisations and explain the characteristics of Process costing</b>	Level 1 Recall

	<p><b>Structuring Talk for Learning:</b> Learners watch pictures or video(s) of processing operations. In an all-inclusive discussion, learners present their views and observations from the pictures or video(s) watched.</p> <p><b>Field trip:</b></p> <ul style="list-style-type: none"> <li>• Learners goes to a processing organisation provides with hands-on learning about process operations.</li> <li>• Learner review basic concepts and set observation goals.</li> <li>• Learners are to observe and make notes on production flow, machinery and quality control.</li> <li>• In mixed ability and mixed gender grouping, learners discuss what they observe and make a presentation to the larger class.</li> <li>• Learner participate, respect and tolerate the views of colleagues</li> </ul>		<p><b>Level 2 Skills of conceptual understanding</b>  Level 3 Strategic reasoning  Level 4 Extended critical thinking and reasoning</p>
	I.2.2.LI.5		I.2.2.AS.5
	<p><b>Identify service organisations and explain the characteristics of service costing</b></p> <p><b>Case Studies and group work:</b></p> <ul style="list-style-type: none"> <li>• Learners are presented with brief case studies of a few service organisations in different sectors (e.g., a hospital, a hotel, an IT support company, a bank).</li> <li>• In mixed ability and mixed gender grouping, learners analyse the organisation's primary service functions and discuss what unique value they offer.</li> <li>• Group presents their findings to the class, discussing the unique characteristics of services provided by their assigned organisation (intangibility, customer involvement, variability, perishability, etc.).</li> </ul>		<p>Level 1 Recall  <b>Level 2 Skills of conceptual understanding</b>  Level 3 Strategic reasoning  Level 4 Extended critical thinking and reasoning</p>
<b>Teaching and Learning Materials</b>	<ul style="list-style-type: none"> <li>• Notebooks, Calculators</li> <li>• Textbooks, Computer</li> </ul>	<ul style="list-style-type: none"> <li>• Flip charts, Resource person(s)</li> <li>• Videos or pictures showing activities in a production process.</li> </ul>	<ul style="list-style-type: none"> <li>• Projector</li> </ul>

**Subject      ACCOUNTING**  
**Strand      2. COST ACCOUNTING**  
**Sub-Strand    3. ANALYSING INFORMATION FOR CONTROL AND DECISION-MAKING**

Learning Outcomes	21 <sup>ST</sup> Century Skills and Competencies	GESI, SEL and Shared National Values
1.2.3.LO.1 Explain the techniques for analysing cost for different purposes.	<p><b>Critical Thinking</b> Development of critical thinking through discussions of the concepts and their importance.</p> <p><b>Critical Thinking and Collaboration Skills</b> Learners develop critical thinking through discussions of the concepts and their importance.</p>	<p><b>GESI:</b> Working with each other in an inclusive way, cross-sharing of knowledge and understanding between/among groups and individuals, for instance, leads the learner to:</p> <ul style="list-style-type: none"> <li>• embrace a mixed-ability group that allows them to interact and appreciate each other's strengths and weaknesses relating to cost control and management</li> <li>• identify individual skills and interest and that of others relating to cost control and management</li> <li>• value and promote patriotism and ethical behaviour in relations to cost management</li> <li>• appreciate the different competencies that different individuals bring to the process</li> <li>• embrace diversity and practise inclusion</li> <li>• gain clarity on misconceptions/ myths about gender parity in cost management</li> </ul> <p><b>SEL:</b> Having appreciated the varied socio-emotional issues through appropriate pedagogies which aim at forming the overall personal and academic growth/ development of the learners as they study how to analyse cost, learners:</p> <ul style="list-style-type: none"> <li>• are able to recognise their internal biases that may skew towards ways of analysing costs.</li> <li>• would be supportive of others who may be having difficulties in analysing costs.</li> </ul>

		<ul style="list-style-type: none"> <li>develop positive interpersonal relationship skills among themselves.</li> </ul> <p><b>National core values:</b> Tolerance, friendliness, open mindedness, patience, commitment hard work and integrity.</p>
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Content Standards	Learning Indicators and Pedagogical Exemplars with 21 <sup>st</sup> Century Skills and GESI	Assessment
I.2.3.CSI	I.2.3.LI.1	I.2.3.AS.1
Demonstrate knowledge and understanding of the techniques for analysing the cost of operations	<b>Explain Activity Based Costing, its importance, limitation and terminologies used in Activity Based Costing</b>  <b>Digital/ collaborative learning:</b> <ul style="list-style-type: none"> <li>In mixed ability and mixed gender groups, learners explain activity-based costing.</li> <li>Learners discuss the importance and limitations of activity-based costing.</li> <li>In their various groups, learner discuss terminologies used in activity-based costing.</li> <li>Learners use digital tool to aid in the explanation of the terminologies.</li> <li>Group presents its work to the class while respecting and tolerating the views of others.</li> </ul>	Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> <b>Level 3 Strategic reasoning</b> Level 4 Extended critical thinking and reasoning
	I.2.3.LI.2	I.2.3.AS.2
	<b>Explain the concept of Marginal and Absorption Costing, their importance and differences</b>  <b>Initiate Talk for Learning:</b> <ul style="list-style-type: none"> <li>In an all-inclusive discussion, learners explain the concept of Marginal and Absorption Costing.</li> <li>In mixed ability and mixed gender, learners discuss the importance of marginal and absorption costing and their differences.</li> <li>Learner participate, respect and tolerate the views of colleagues</li> </ul>	Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> Level 3 Strategic reasoning Level 4 Extended critical thinking and reasoning
	I.2.3.LI.3	I.2.3.AS.3
	<b>Explain the concept of Break Even Analysis, its assumptions, importance and limitations.</b>	Level 1 Recall <b>Level 2 Skills of conceptual understanding</b>

	<b>Collaborative learning:</b> <ul style="list-style-type: none"> <li>• In mixed ability and mixed gender groupings, learners explain on the concept of Break-Even Analysis, its assumptions, importance and limitations.</li> <li>• Learner in their various groups present their ideas to the larger class for constructive feedback</li> <li>• Learner participate, respect and tolerate the views of colleagues.</li> </ul>	Level 3 Strategic reasoning Level 4 Extended critical thinking and reasoning
	<b>1.2.3.LI.4</b>	<b>1.2.3.AS.4</b>
	<b>Explain Standard Costing and their importance</b>  <b>Initiating Talk for Learning:</b> <ul style="list-style-type: none"> <li>• In mixed ability and mixed gender groupings, learners brainstorm and explain standard costing.</li> <li>• Learners work in pairs to discuss the importance of standard costing in the organisation.</li> <li>• Learner participate, respect and tolerate the views of colleagues.</li> </ul>	Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> Level 3 Strategic reasoning Level 4 Extended critical thinking and reasoning
	<b>1.2.3.LI.5</b>	<b>1.2.3.AS.5</b>
	<b>Explain Budgetary Control and its importance</b>  <b>Initiating Talk for learning:</b> <ul style="list-style-type: none"> <li>• Using think-pair share, learners discuss the concept of Budgetary Control and its importance in planning.</li> <li>• Learner participate, respect and tolerate the views of colleagues.</li> </ul>	Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> Level 3 Strategic reasoning Level 4 Extended critical thinking and reasoning
	<b>1.2.3.LI.6</b>	<b>1.2.3.AS.6</b>
	<b>Identify different types of budgets, advantages of budgeting, limitations, attributes of budgets and terminologies used in budgeting</b>  <b>Collaborative/ Digital learning:</b> <ul style="list-style-type: none"> <li>• In mixed ability and mixed gender grouping, learners discuss the types and feature of budget, advantages of budgeting, limitations and terminologies used in budgeting.</li> <li>• Learners are encouraged to use digital tools to search for the meaning of some of the terminologies.</li> <li>• Learner participate, respect and tolerate the views of colleagues.</li> </ul>	Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> Level 3 Strategic reasoning Level 4 Extended critical thinking and reasoning

	I.2.3.LI.7		I.2.3.AS.7
	<b>Discuss the concept of variances and its importance</b>  <b>Talk-for-Learning:</b> <ul style="list-style-type: none"> <li>In an all-inclusive class discussion, learners brainstorm on the meaning of variance analysis.</li> <li>In pairs, learners discuss the importance of variance analysis. learners in pairs share their answers with the larger class.</li> </ul>		Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> Level 3 Strategic reasoning Level 4 Extended critical thinking and reasoning
<b>Teaching and Learning Materials</b>	<ul style="list-style-type: none"> <li>Textbook</li> <li>Cardboards</li> </ul>	<ul style="list-style-type: none"> <li>Pictures</li> <li>Cardboards</li> </ul>	<ul style="list-style-type: none"> <li>Flip charts</li> <li>Projector</li> </ul>

# YEAR TWO

**Subject**      **ACCOUNTING**  
**Strand**       **I. FINANCIAL ACCOUNTING**  
**Sub-Strand**   **I. CONCEPTUAL FRAMEWORK**

Learning Outcomes	21 <sup>st</sup> Century Skills and Competencies	GESI, <sup>3</sup> SEL <sup>4</sup> and Shared National Values
2.1.1.LO.1  Discuss the uses of accounting concepts and conventions in the preparation of financial statements of business organisations	<p><b>Communication Skills</b> Through discussions and presentations, learners enhance communication skills.</p> <p><b>Communication and Collaborative Skills</b> The use of projectors and other related IT equipment to facilitate group presentations and communication</p>	<p><b>GESI:</b> Creating equal opportunities for all learners to participate in class, using balanced gender groups leads to;</p> <ul style="list-style-type: none"> <li>• tolerance and respect for each other</li> <li>• confidence and efficacy in their ability to perform</li> <li>• awareness of themselves and others taking into consideration their biases and stereotypes</li> <li>• identifying individual skills and interests and those of others relating to decision-making</li> <li>• valuing and promoting patriotism and ethical behaviour in relation to cost planning and decision-making</li> <li>• appreciating the different competencies that different individuals exhibit in decision-making</li> <li>• embracing diversity and practising inclusion</li> <li>• gaining clarity on misconceptions/myths about gender parity in decision-making</li> </ul> <p><b>SEL:</b> Learners having obtained varied competencies that have exposed them to understanding socio-emotional issues relating to the study of ethical principles, they:</p>

<sup>3</sup> Gender Equality and Social Inclusion

<sup>4</sup> Socio-Emotional Learning

		<ul style="list-style-type: none"> <li>• become aware of the need to be truthful, morally upright and acknowledge their strengths and weaknesses.</li> <li>• learn to accept responsibility for their choices of actions.</li> <li>• become self-confident as they can deal with ethical and morally upright issues.</li> </ul> <p><b>National core values:</b> Tolerance, friendliness, open mindedness, patience, commitment and integrity</p>
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Content Standards	Learning Indicators and Pedagogical Exemplars with 21 <sup>st</sup> Century Skills and GESI			Assessment
2.1.1.CS.1	2.1.1.LI.1			2.1.1.AS.1
Demonstrate knowledge and understanding of the application of accounting concepts and conventions in the preparation of financial statements	<b>Explain the types of accounting concepts and conventions.</b>  <b>Resource person/ Initiate Talk for Learning:</b> <ul style="list-style-type: none"> <li>In a class discussion, a resource person makes a presentation on accounting concepts.</li> <li>In mixed-ability and mixed gender groups, learners prepare notes on the types of accounting concepts and convention.</li> <li>Learners participate in the class discussions.</li> </ul>			Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> <b>Level 3 Strategic reasoning</b> Level 4 Extended critical thinking and reasoning
	2.1.1.LI.2 <b>Discuss the advantages and limitations of accounting concepts</b>  <b>Collaborative Learning:</b> <ul style="list-style-type: none"> <li>In a whole class discussion, learners discuss the purpose, advantages and limitations of accounting concepts.</li> <li>Learners to participate and contribute during the presentation while ensuring objectivity, honesty and accountability</li> </ul>			Level 1 Recall Level 2 Skills of conceptual understanding <b>Level 3 Strategic reasoning</b> Level 4 Extended critical thinking and reasoning
<b>Teaching and Learning Materials</b>	<ul style="list-style-type: none"> <li>Markers and board</li> <li>Flip charts,</li> <li>Sticky pads</li> </ul>	<ul style="list-style-type: none"> <li>Videos/write-ups/reports on financial fraud in businesses</li> <li>Computers</li> <li>Projectors</li> </ul>	<ul style="list-style-type: none"> <li>Textbooks,</li> <li>International Financial Reporting Standard (IFRS) Manual</li> </ul>	<ul style="list-style-type: none"> <li>Resource person (a practising accountant)</li> <li>ICAG manual.</li> </ul>

**Subject**      **ACCOUNTING**  
**Strand**       **1. FINANCIAL ACCOUNTING**  
**Sub-Strand**   **2. FINANCIAL DATA ANALYSIS**

Learning Outcomes	21 <sup>ST</sup> Century Skills and Competencies	GESI, SEL and Shared National Values
2.1.2.LO.1 Analyse and rectify errors through journals and ledgers.	<p><b>Teamwork and Analytical Skills</b> Teamwork and analytical skills are acquired through group discussions and analysis of the effect of errors on trial balance.</p> <p><b>Analytical Skills</b> Analytical skills are acquired through the correction of errors.</p> <p><b>Problem-Solving, Critical Thinking and Analytical Skills</b> Development of problem-solving, critical thinking and analytical skills through the analysis and correction of reported profits</p>	<p><b>GESI:</b> Using mixed-ability and mixed-gender pairings, special attention given to the catch-up, regular, gifted and talented enables learners to:</p> <ul style="list-style-type: none"> <li>• respect individuals of different backgrounds</li> <li>• be sensitive to the inter-relatedness of the various spheres of life, groups and individuals</li> <li>• be aware of personal biases and stereotypes and address them</li> <li>• embrace gender equality, diversity and practise inclusion</li> <li>• value and promote patriotism and ethical behaviour</li> <li>• appreciate the different competencies that different individuals exhibit</li> <li>• gain clarity on misconceptions/myths about gender parity</li> </ul> <p><b>SEL:</b> Having obtained varied competencies which have exposed them to understanding socio-emotional issues relating to the correction of errors, learners:</p> <ul style="list-style-type: none"> <li>• become aware of the need to be truthful, morally upright and acknowledge their strengths and weaknesses.</li> </ul>

		<ul style="list-style-type: none"> <li>• learn to accept responsibility for their choice of actions.</li> <li>• become self-confident as they can deal with ethical and morally upright issues.</li> </ul> <p><b>National core values:</b> Tolerance, friendliness, open-mindedness, patience, commitment and integrity</p>
2.1.2.LO.2		
Prepare adjusted cashbook and Bank Reconciliation statements.	<p><b>Collaboration and Critical Thinking Skills</b> Acquisition of critical thinking and collaborative skills through group discussions and brainstorming.</p> <p><b>Critical Thinking, Analytical, Teamwork and Communication Skills</b> Development of critical thinking, analytical, teamwork and communication skills through brainstorming, reflections and group presentations</p>	<p><b>GESI:</b> Using mixed-ability and mixed-gender pairings, special attention given to the catch-up, regular, gifted and talented enables learners to:</p> <ul style="list-style-type: none"> <li>• respect individuals of different backgrounds</li> <li>• be sensitive to the inter-relatedness of the various spheres of life, groups and individuals</li> <li>• be aware of personal biases and stereotypes and address them</li> <li>• embrace gender equality, diversity and practise inclusion</li> <li>• identify individual skills and interest and that of others' relating to Bank Reconciliation statements.</li> </ul> <p><b>SEL:</b> Learners having obtained varied competencies which have exposed them to understanding socio-emotional issues relating to the preparation of bank reconciliation statements, they:</p> <ul style="list-style-type: none"> <li>• will show empathy to their peers who may have difficulties in calculating receivables and payables.</li> <li>• can provide respect for others in their daily interactions and provide opportunities for others to practise the skill of calculations.</li> </ul>

		<ul style="list-style-type: none"> <li>develop strategies for embracing diversity among themselves to foster an environment that supports relationship building.</li> </ul> <p><b>National core values:</b> Tolerance, friendliness, open-mindedness, patience, commitment and hard work.</p>
2.1.2.LO.3		
Prepare Receivables and Payables Control Accounts .	<p><b>Collaboration and Critical Thinking Skills</b> Acquisition of critical thinking and collaborative skills through group discussions and brainstorming.</p> <p><b>Critical Thinking, Analytical, Teamwork and Communication Skills</b> Development of critical thinking, analytical, teamwork and communication skills through brainstorming, reflections and group presentations</p>	<p><b>GESI:</b> Using mixed-ability and mixed-gender pairings, special attention given to the catch-up, regular, gifted and talented enables learners to:</p> <ul style="list-style-type: none"> <li>respect individuals of different backgrounds</li> <li>be sensitive to the inter-relatedness of the various spheres of life, groups and individuals</li> <li>be aware of personal biases and stereotypes and address them</li> <li>embrace gender equality, diversity and practise inclusion</li> <li>identify individual skills and interest and that of others' relating to Bank Reconciliation statements.</li> </ul> <p><b>SEL:</b> Learners having obtained varied competencies which have exposed them to understanding socio-emotional issues relating to the preparation of bank reconciliation statements, they:</p> <ul style="list-style-type: none"> <li>will show empathy to their peers who may have difficulties in calculating receivables and payables.</li> <li>can provide respect for others in their daily interactions and provide opportunities for others to practise the skill of calculations.</li> </ul>

		<ul style="list-style-type: none"> <li>develop strategies for embracing diversity among themselves to foster an environment that supports relationship building.</li> </ul> <p><b>National core values:</b> Tolerance, friendliness, open-mindedness, patience, commitment and hard work.</p>
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Content Standards	Learning Indicators and Pedagogical Exemplars with 21 <sup>st</sup> Century Skills and GESI		Assessment
2.1.2.CS.1	2.1.2.LI.1		2.1.2.AS.1
Demonstrate knowledge and understanding of errors and their effects on the trial balance.	<b>Identify types of errors in accounting and their effects on the trial balance and financial statement.</b>  <b>Collaborative Learning:</b> <ul style="list-style-type: none"> <li>In groups of varied gender and abilities, learners identify and discuss errors accountants commit and analyse the effects of the errors on the trial balance and financial statement.</li> <li>Learners participate and contribute during class activities while attention to detail.</li> </ul>		Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> <b>Level 3 Strategic reasoning</b> Level 4 Extended critical thinking and reasoning
	2.1.2.LI.2		2.1.2.AS.2
	<b>Correct errors using journal and ledger entries including suspense account.</b>  <b>Problem-based learning/ peer editing:</b> <ul style="list-style-type: none"> <li>In mixed ability and mixed gender groups, learners analyse and correct errors from financial data using journals and ledgers including suspense accounts.</li> <li>Learners in their various groups exchanged their corrected error with other group for constructive feedback.</li> </ul>		Level 1 Recall Level 2 Skills of conceptual understanding <b>Level 3 Strategic reasoning</b> <b>Level 4 Extended critical thinking and reasoning</b>
<b>Teaching and Learning Materials</b>	<ul style="list-style-type: none"> <li>Textbooks</li> <li>Samples of financial transactions that have errors</li> </ul>	<ul style="list-style-type: none"> <li>Information sheets</li> <li>Calculators</li> </ul>	

Content Standards	Learning Indicators and Pedagogical Exemplars with 21 <sup>st</sup> Century Skills and GESI		Assessment
2.1.2.CS.2	2.1.2.LI.1		2.1.2.AS.1
Demonstrate knowledge and understanding of the preparation of bank reconciliation statements.	<b>Identify the causes of differences between the cash book and the bank statement balances.</b>  <b>Collaborative Learning:</b> <ul style="list-style-type: none"> <li>In groups of varied abilities and gender, learners examine samples of cashbooks (Bank column) together with bank statements of different organisations and identify the items causing the difference between the two.</li> <li>Learners exhibit traits of truthfulness and honesty.</li> </ul>		Level 1 Recall: <b>Level 2 Skills of conceptual understanding</b> Level 3 Strategic reasoning Level 4 Extended critical thinking and reasoning
	2.1.2.LI.2		2.1.2.AS.2
	<b>Prepare updated / revised Cashbook and Bank Reconciliation Statement.</b>  <b>Problem based Learning/Collaborative Learning:</b> <ul style="list-style-type: none"> <li>In groups of varied abilities and gender, learners prepare updated cashbooks and bank reconciliation statements from transactions.</li> <li>Learners exhibit traits of truthfulness and honesty.</li> </ul>		Level 1 Recall: Level 2 Skills of conceptual understanding: <b>Level 3 Strategic reasoning</b> <b>Level 4 Extended critical thinking and reasoning</b>
<b>Teaching and Learning Materials</b>	<ul style="list-style-type: none"> <li>Textbooks,</li> <li>Samples of Cashbook (bank column) and Bank statements,</li> </ul>	<ul style="list-style-type: none"> <li>Cheque stub/counterfoil of an organisation,</li> <li>Calculator, etc.</li> </ul>	

Content Standards	Learning Indicators and Pedagogical Exemplars with 21 <sup>st</sup> Century Skills and GESI	Assessment
2.1.2.CS.3	2.1.2.LI.1	2.1.2.AS.1
Demonstrate knowledge and understanding on the preparation of Receivables and Payables Control accounts.	<b>Discuss control accounts, their types and importance</b>  <b>Collaborative Learning:</b> <ul style="list-style-type: none"> <li>In mixed ability and mixed gender groupings, learners discuss control account, its types and importance of control account.</li> <li>Learners participate in their group discussion.</li> </ul>	Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> Level 3 Strategic reasoning Level 4 Extended critical thinking and reasoning
	2.1.2.LI.2	2.1.2.AS.2
	<b>Prepare Receivables and Payables Control Accounts</b>  <b>Problem-based learning:</b> <ul style="list-style-type: none"> <li>In mixed ability and mixed gender grouping, learners analyse items that would be posted in the Receivables and Payables Control accounts.</li> <li>Learners in their groups prepare receivable and payables control accounts from financial data. Groups exchange their work with another group for constructive feedback.</li> <li>Learners participate and respect the views of others.</li> </ul>	Level 1 Recall Level 2 Skills of conceptual understanding <b>Level 3 Strategic reasoning</b> Level 4 Extended critical thinking and reasoning
<b>Teaching and Learning Materials</b>	<ul style="list-style-type: none"> <li>Textbooks</li> <li>Calculators</li> <li>samples of question</li> </ul>	

**Subject        ACCOUNTING**  
**Strand        1. FINANCIAL ACCOUNTING**  
**Sub-Strand    3. FINANCIAL REPORTING**

Learning Outcomes	21 <sup>ST</sup> Century Skills and Competencies	GESI, SEL and Shared National Values
2.1.3.LO.1 Prepare Financial Statements and Reports for Not – for – Profit organisations.	<p><b>Critical Thinking, Analytical, Communication and Digital Skills</b> Acquisition of critical thinking, analytical, communication and digital literacy skills through inquiry-based learning and reflections.</p> <p><b>Teamwork, Critical Thinking, Analytical, Communication and Digital Literacy Skills</b> Development of problem-solving, critical thinking, analytical, communication, teamwork and digital literacy skills through problem-based learning, collaboration and reflections.</p> <p><b>Critical Thinking, Analytical and Communication Skills</b> Acquisition of critical thinking, analytical and communication skills through reflections and discussions.</p> <p><b>Problem-Solving Skills, Critical Thinking, Analytical, Communication and Digital Literacy Skills</b> Developing problem-solving, critical thinking, analytical, communication, teamwork and digital literacy skills through problem-based learning, collaborative and reflections</p>	<p><b>GESI:</b> Working with each other in an inclusive way, cross-sharing of knowledge and understanding between and among groups and individuals for instance leads to;</p> <ul style="list-style-type: none"> <li>• respect individuals of varying beliefs, religions and cultures</li> <li>• be sensitive to the inter-relatedness of the various spheres of life, groups and individuals</li> <li>• be aware of personal biases and stereotypes</li> <li>• embrace gender equality, diversity and practise inclusion</li> <li>• embrace a mixed-ability group that allows them to interact and appreciate each other's strengths and weaknesses</li> <li>• identify individual skills and interest and that of others'</li> <li>• value and promote patriotism and ethical behaviour</li> <li>• appreciate the different competencies that different individuals exhibit during the study of accounting concepts</li> <li>• embrace and practise inclusion</li> </ul> <p><b>SEL:</b> Having appreciated the varied socio - emotional issues through appropriate pedagogies which aim at forming the overall personal and academic</p>

		<p>growth/development of the learners as they prepare financial statements, learners:</p> <ul style="list-style-type: none"> <li>• assess their capabilities and qualities as well as build self-confidence in preparing financial statements.</li> <li>• develop their own strategies for completing a given task, connecting classroom activities to personal goals and evaluating real world scenarios to make informed choices.</li> </ul> <p><b>National core values:</b> Tolerance, friendliness, open-mindedness, patience, commitment and hard work.</p>
2.1.3.LO.2		
Prepare Financial Statements and Report from Incomplete Records.	<p><b>Critical Thinking, Analytical, Communication and Digital Skills</b> Acquisition of critical thinking, analytical, communication and digital literacy skills through inquiry-based learning and reflections.</p> <p><b>Teamwork, Critical Thinking, Analytical, Communication and Digital Literacy Skills</b> Development of problem-solving, critical thinking, analytical, communication, teamwork and digital literacy skills through problem-based learning, collaboration and reflections.</p> <p><b>Critical Thinking, Analytical and Communication Skills</b> Acquisition of critical thinking, analytical and communication skills through reflections and discussions.</p>	<p><b>GESI:</b> Working with each other in an inclusive way, cross-sharing of knowledge and understanding between and among groups and individuals for instance leads to;</p> <ul style="list-style-type: none"> <li>• respect individuals of varying beliefs, religions and cultures</li> <li>• be sensitive to the inter-relatedness of the various spheres of life, groups and individuals</li> <li>• be aware of personal biases and stereotypes</li> <li>• embrace gender equality, diversity and practise inclusion</li> <li>• embrace a mixed-ability group that allows them to interact and appreciate each other's strengths and weaknesses</li> <li>• identify individual skills and interest and that of others'</li> <li>• value and promote patriotism and ethical behaviour</li> </ul>

	<p><b>Problem-Solving Skills, Critical Thinking, Analytical, Communication and Digital Literacy Skills</b></p> <p>Developing problem-solving, critical thinking, analytical, communication, teamwork and digital literacy skills through problem-based learning, collaborative and reflections</p>	<ul style="list-style-type: none"> <li>• appreciate the different competencies that different individuals exhibit during the study of accounting concepts</li> <li>• embrace and practise inclusion</li> </ul> <p><b>SEL:</b> Having appreciated the varied socio - emotional issues through appropriate pedagogies which aim at forming the overall personal and academic growth/development of the learners as they prepare financial statements, learners:</p> <ul style="list-style-type: none"> <li>• assess their capabilities and qualities as well as build self-confidence in preparing financial statements.</li> <li>• develop their own strategies for completing a given task, connecting classroom activities to personal goals and evaluating real world scenarios to make informed choices.</li> </ul> <p><b>National core values:</b> Tolerance, friendliness, open-mindedness, patience, commitment and hard work.</p>
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Content Standards	Learning Indicators and Pedagogical Exemplars with 21 <sup>st</sup> Century Skills and GESI	Assessment
2.1.3.CS.1	2.1.3.LI.1	2.1.3.AS.1
Demonstrate knowledge, understanding and skills in the preparation and presentation of financial statements of organisations.	<b>Discuss the concept of Not for Profit Making organisations, their purposes and features</b>  <b>Collaborative Learning:</b> <ul style="list-style-type: none"> <li>Learners brainstorm to come out with the meaning of not-for-profit making organisations</li> <li>In mixed-ability and mixed-gender groupings, learners discuss the features of not-for-profit making organisation</li> <li>Learners in their groups discuss the purpose of not-for profit making organisation</li> <li>Learners participate in their group discussion</li> </ul>	Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> Level 3 Strategic reasoning Level 4 Extended critical thinking and reasoning
	2.1.3.LI.2	2.1.3.AS.2
	<b>Identify the differences between receipts and payments accounts and income and expenditure accounts.</b>  <b>Experiential / Collaborative Learning:</b> <ul style="list-style-type: none"> <li>In mixed ability and mixed gender groupings, learners examine samples of income and expenditure and Receipt and Payment of Non-Profit Organisations.</li> <li>Learners in their groups compare the two to identify similarities and differences in terms of debit and credit entries and reflect on the similarities in relation to the double entry principle for maintaining a cashbook.</li> <li>Learners to participate in their group discussion.</li> </ul>	Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> Level 3 Strategic reasoning Level 4 Extended critical thinking and reasoning
	2.1.3.LI.3	2.1.3.AS.3
	<b>Prepare Financial Statement of a not-for profit making organisation</b>  <b>Problem Based Learning:</b>	Level 1 Recall Level 2 Skills of conceptual understanding Level 3 Strategic reasoning

	<ul style="list-style-type: none"> <li>• In mixed ability and mixed gender groupings, learners discuss the purposes of the preparation of income and expenditure accounts for not – for – profit organisations.</li> <li>• learners in their various groups prepare Statement of Affairs / Compute for the Accumulated Fund for Not for Profit making organisation</li> <li>• Learners prepare the Subscription Accounts and accounts for other income generating activities.</li> <li>• Learners prepare receipts and payments of account of Not for Profit Organisations to show sources of funds/receipts and application/payments.</li> </ul>			<b>Level 4 Extended critical thinking and reasoning</b>	
<b>Teaching and Learning Materials</b>	<ul style="list-style-type: none"> <li>• Samples of cashbook of profit-making and non-profit organisations and receipt &amp; payment of Non-Profit organisations,</li> <li>• Accounting software,</li> </ul>	<ul style="list-style-type: none"> <li>• Computers,</li> <li>• Textbooks,</li> <li>• Calculators etc.</li> <li>• Spreadsheets</li> </ul>	<ul style="list-style-type: none"> <li>• Samples of income statements of a manufacturing concern,</li> <li>• Classroom furniture,</li> </ul>	<ul style="list-style-type: none"> <li>• Pens etc.</li> <li>• Samples of financial statements of trading and manufacturing firms,</li> </ul>	

Content Standards	Learning Indicators and Pedagogical Exemplars with 21 <sup>st</sup> Century Skills and GESI			Assessment
2.1.3.CS.2	2.1.3.LI.1			2.1.3.AS.1
Demonstrate knowledge and understanding of preparing Financial Statements from Incomplete Records.	<b>Explain why a business would not keep a complete set of accounting records and the challenges associated with incomplete records.</b>  <b>Problem-Based Learning/ Case study:</b> <ul style="list-style-type: none"> <li>In mixed-ability groups, learners discuss why a business would not keep a complete set of accounting records and the problems/ challenges of not keeping proper records.</li> <li>Learners can relate this to the challenges of not keeping proper records of their class exercise, assignments, homework and other documentations.</li> <li>Learners to participate and tolerate the views of others</li> </ul>			Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> Level 3 Strategic reasoning Level 4 Extended critical thinking and reasoning
	2.1.3.LI.2			2.1.3.AS.2
	<b>Prepare financial statements from Incomplete Records.</b>  <b>Problem-Based Learning:</b> <ul style="list-style-type: none"> <li>In mixed ability and mixed gender grouping, learners discuss how to prepare financial statements from a set of incomplete records.</li> <li>In their various groups, learners prepare Statement of Affairs / Compute for the Opening or Closing Capital</li> <li>Learners prepare the Statement of Net or Loss to show sources of funds/receipts and application/payments.</li> <li>Learners exchange their prepared financial statement with another group for constructive feedback.</li> <li>Learners respect and tolerate the views of others</li> </ul>			Level 1 Recall Level 2 Skills of conceptual understanding Level 3 Strategic reasoning <b>Level 4 Extended critical thinking and reasoning</b>
<b>Teaching and Learning Materials</b>	<ul style="list-style-type: none"> <li>Samples of cashbook of profit-making and non-profit organisations and receipt &amp; payment of Non-Profit organisations,</li> <li>Accounting software,</li> </ul>	<ul style="list-style-type: none"> <li>Computers,</li> <li>Textbooks,</li> <li>Calculators etc.</li> <li>Spreadsheets</li> </ul>	<ul style="list-style-type: none"> <li>Samples of income statements of a manufacturing concern,</li> <li>Classroom furniture,</li> </ul>	<ul style="list-style-type: none"> <li>Pens etc.</li> <li>Samples of financial statements of trading and manufacturing firms,</li> </ul>

**Subject**      **ACCOUNTING**  
**Strand**       **2. COST ACCOUNTING**  
**Sub-Strand**   **1. CONTROLLING COST TO IMPROVE ORGANISATIONAL PERFORMANCE**

Learning Outcomes	21 <sup>st</sup> Century Skills and Competencies	GESI, SEL and Shared National Values
2.2.1.LO.1  Compute cost of operation using the element of cost.	<p><b>Critical Thinking and Communication Skills</b> Through brainstorming and discussion, learners acquire critical thinking and communication skills.</p> <p><b>Collaborative and Communication Skills.</b> The use of mixed ability and gender groups, class discussions and presentations enhance learners' communication and collaborative skills.</p> <p><b>Digital Literacy and Communication Skills.</b> Learners acquire digital literacy using spreadsheets and other inventory management software. Through interactions and discussions with the Storekeeper, learners acquire communication skills.</p> <p><b>Communication and Analytical Skills:</b> Through discussions and presentations, learners enhance communication skills. Learners acquire analytical skills through the computation of figures.</p> <p><b>Collaboration and Analytical Skills</b> Through think-pair-share discussions and analysis of overheads, learners acquire collaborative and analytical skills.</p>	<p><b>GESI:</b> Using mixed-ability and mixed-gender pairings, special attention given to the catch-up, regular and gifted and talented enables learners to:</p> <ul style="list-style-type: none"> <li>• respect individuals of different backgrounds</li> <li>• be sensitive to the inter-relatedness of the various spheres of life, groups and individuals</li> <li>• be aware of personal biases and stereotypes and address them</li> <li>• embrace gender equality, diversity and practise inclusion</li> <li>• be conscious of unfair labour remuneration practices and job stereotypes</li> <li>• identify individual skills and interests and that of others relating to cost control and management</li> <li>• value and promote patriotism and ethical behaviour in relations to cost management</li> <li>• appreciate the different competencies that different individuals bring to the process</li> <li>• gain clarity on misconceptions/myths about gender parity in cost management</li> </ul> <p><b>SEL:</b> Having appreciated the varied socio-emotional issues through appropriate pedagogies which aim at forming the overall personal and academic growth/development of the learners, as they study the effects of quality costing systems, learners:</p>

		<ul style="list-style-type: none"> <li>• can develop their own strategies for completing a given task and create an environment in which their thoughts and opinions are valued.</li> <li>• provide opportunities to reflect on positive and negative choices in relationships and the consequences of each choice.</li> <li>• develop strategies for coping with and managing stressful experiences.</li> </ul> <p><b>National core values:</b> Honesty, integrity, commitment, fairness, tolerance and respect for all.</p>
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Content Standards	Learning Indicators and Pedagogical Exemplars with 21 <sup>st</sup> Century Skills and GESI	Assessment
2.2.1.CS.1	2.2.1.LI.1	2.2.1.AS.1
Demonstrate knowledge and understanding of how elements of cost impact business profitability and decision-making	<b>Explain process of purchasing, storage and issue of materials and identify the documents used in these processes.</b>  <b>Initiating Talk for Learning/Think-Pair-Share:</b> <ul style="list-style-type: none"> <li>In mixed ability and mixed gender groupings, learners in groups identify the process of purchasing, storage and issue of materials.</li> <li>In pairs, learners brainstorm on the various documents used in purchasing, storage and issuing of materials.</li> <li>Learners in pairs present their thought to another pair for feedback.</li> <li>Learners participate in the discussion.</li> </ul>	Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> Level 3 Strategic reasoning Level 4 Extended critical thinking and reasoning
	2.2.1.LI.2 <b>Explain inventory, inventory control and compute inventory control levels.</b>  <b>Collaborative Learning:</b> <ul style="list-style-type: none"> <li>In an all-inclusive class discussion, learners discuss the meaning of inventory, types of inventories and their control process.</li> <li>In mixed ability and mixed gender groupings, learners explain inventory control levels.</li> </ul> <b>Experiential Learning:</b> <ul style="list-style-type: none"> <li>Invite the school's store keeper to discuss with learners the operations in Inventory Control and Inventory Control process.</li> <li>Learners discuss the objectives and importance of Inventory Control.</li> </ul> <b>Problem-Based Learning</b> <ul style="list-style-type: none"> <li>Learner in their various groups compute for the various inventory levels from a data.</li> <li>Groups present their computed inventory level to the larger class.</li> <li>Learners participate in their group discussions.</li> </ul>	2.2.1.AS.2 Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> <b>Level 3 Strategic reasoning</b> Level 4 Extended critical thinking and reasoning

	<p>2.2.1.LI.3</p> <p><b>Explain labour, the types of labour and identify the methods of labour remuneration (including incentive schemes) and their advantages and limitations</b></p> <p><b>Collaborative Learning:</b></p> <ul style="list-style-type: none"> <li>• In mixed ability and mixed gender groupings, learners explain labour and its related concepts.</li> <li>• Learners in their various groups discuss the methods of labour remuneration and incentive schemes, while being mindful of the varied backgrounds of other learners.</li> <li>• Lead learners to discuss the concept of idle time and its effects on cost of operations</li> </ul>	<p>2.2.1.AS.3</p> <p>Level 1 Recall  <b>Level 2 Skills of conceptual understanding</b>  Level 3 Strategic reasoning  Level 4 Extended critical thinking and reasoning</p>
	<p>2.2.1.LI.4</p> <p><b>Prepare overhead analysis sheet and compute overhead absorption rates</b></p> <p><b>Project Based Learning:</b></p> <ul style="list-style-type: none"> <li>• In mixed-ability and mixed gender grouping, learners investigate ways of analysing overheads to cost centres and prepare overhead analysis sheets while ensuring issues of fairness and respect for divergent views.</li> <li>• In mixed ability and mixed gender groupings, learners discuss the various absorption rates and compute absorption rate to production cost from data.</li> <li>• Groups exchange their prepared overhead analysis sheet with another group for constructive feedback.</li> </ul>	<p>2.2.1.AS.4</p> <p>Level 1 Recall:  Level 2 Skills of conceptual understanding:  <b>Level 3 Strategic reasoning:</b>  Level 4 Extended critical thinking and reasoning</p>
	<p>2.2.1.LI.5</p> <p><b>Absorb overheads to the cost of jobs/products and compute over/under absorption of overheads.</b></p> <p><b>Collaborative / Project Based Learning:</b></p> <ul style="list-style-type: none"> <li>• In mixed-ability and mixed gender groupings, learners charge the calculated overheads in the computation of cost of jobs/ products.</li> <li>• Learners in their various groups, discuss the absorption of overheads to production cost.</li> </ul>	<p>2.2.1.AS.5</p> <p>Level 1 Recall:  Level 2 Skills of conceptual understanding:  <b>Level 3 Strategic reasoning:</b>  Level 4 Extended critical thinking and reasoning</p>

	<ul style="list-style-type: none"> <li>• Learners discuss the treatment of over/under absorption of overheads</li> <li>• Learners participate the group discussion</li> </ul>			
<b>Teaching and Learning Materials</b>	<ul style="list-style-type: none"> <li>• Projector</li> <li>• Flip chart,</li> <li>• Cardboards,</li> </ul>	<ul style="list-style-type: none"> <li>• Markers</li> <li>• Exercise books</li> </ul>	<ul style="list-style-type: none"> <li>• Notepads</li> <li>• Boards</li> </ul>	<ul style="list-style-type: none"> <li>• Calculators</li> <li>• Spreadsheet</li> </ul>

**Subject**      **ACCOUNTING**  
**Strand**       **2. COST ACCOUNTING**  
**Sub-Strand**   **2. DETERMINING COST OF OPERATIONS FOR PRICING AND CONTROL**

Learning Outcomes	21 <sup>st</sup> Century Skills and Competencies	GESI, SEL and Shared National Values
2.2.2.LO.1  Determine the cost of goods and services using an appropriate costing methods.	<b>Analytical Skills</b> <ul style="list-style-type: none"> <li>• Learners acquire analytical skills through the computation of cost and profit of products/jobs.</li> <li>• Learners acquire analytical skills through the computation of cost-of-service operations.</li> </ul>	<p><b>GESI:</b> Ensuring maximum participation of all learners while encouraging honesty and accountability in inventory computations and management will lead to learners:</p> <ul style="list-style-type: none"> <li>• become conscious of unfair labour remuneration practices, job stereotypes, etc.</li> <li>• become aware of fairness in sharing, embracing diversity and relying on teammates.</li> <li>• respect individuals of various backgrounds</li> <li>• identify individual skills and interest and that of others' relating to the concept of costing</li> <li>• value and promote patriotism and ethical behaviour in relations to concept of costing</li> <li>• appreciate the different competencies that different individuals exhibit during the study of accounting concepts</li> <li>• embrace diversity and practise inclusion</li> <li>• Gain clarity on misconceptions/ myths about gender parity in cost management</li> </ul> <p><b>SEL:</b> Having appreciated the varied socio-emotional issues through appropriate pedagogies which aim at forming the overall personal and academic growth/ development of the learners as they determine the cost of products and services, learners:</p>

		<ul style="list-style-type: none"> <li>• will show empathy to their peers who may have difficulties in calculating the costs of products and services.</li> <li>• can provide respect for others in their daily interactions and provide opportunities for others to practise the skill of calculations.</li> <li>• develop strategies for embracing diversity among themselves to foster an environment that supports relationship building.</li> </ul> <p><b>National core values:</b> Honesty, integrity, commitment, fairness, tolerance and respect for all.</p>
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Content Standards	Learning Indicators and Pedagogical Exemplars with 21 <sup>st</sup> Century Skills and GESI	Assessment
2.2.2.CS.1	2.2.2.LI.1	2.2.2.AS.1
Demonstrate knowledge and understanding to determine the cost of different types of goods, services and activities in society	<b>Prepare Job Cost Sheets to determine the cost of specific job orders – Job and Batch</b>  <b>Problem-Based Learning:</b> <ul style="list-style-type: none"> <li>In mixed ability and mixed ability groups, Learners prepare job cost sheets to determine the cost and profit on specific jobs order from given data.</li> <li>Groups present their prepared job cost to the larger class for constructive feedback</li> <li>Learners exhibit honesty and truthfulness in the computation.</li> </ul>	Level 1 Recall Level 2 Skills of conceptual understanding: <b>Level 3 Strategic reasoning</b> Level 4 Extended critical thinking and reasoning
	2.2.2.LI.2	2.2.2.AS.2
	<b>Prepare Job Cost Sheets to determine the cost of specific job orders - Contracts</b>  <b>Problem-Based Learning:</b> <ul style="list-style-type: none"> <li>In mixed ability and mixed ability groups, learners prepare of job cost sheets to determine the cost and profit on specific contracts.</li> <li>Groups present their prepared job cost to the larger class for constructive feedback</li> <li>Learners exhibit honesty and truthfulness in the computation.</li> </ul>	Level 1 Recall Level 2 Skills of conceptual understanding: <b>Level 3 Strategic reasoning</b> Level 4 Extended critical thinking and reasoning
	2.2.2.LI.3	2.2.2.AS.3
	<b>Prepare Service cost accounts to determine the cost of providing a Service</b>  <b>Reflective/Collaborative / Problem-Based Learning:</b> <ul style="list-style-type: none"> <li>In mixed ability and mixed gender groupings, learners reflect on the meaning of Service Costing and some organisations that use service costing they learnt in year one.</li> <li>In their various groups, learners prepare service cost accounts from given data.</li> <li>Groups present their prepared service cost account to the larger class for constructive feedback</li> <li>Learners participate and exhibit honesty and truthfulness in the computation.</li> </ul>	Level 1 Recall Level 2 Skills of conceptual understanding: <b>Level 3 Strategic reasoning</b> Level 4 Extended critical thinking and reasoning

	<div>2.2.2.LI.4</div> <div><b>Prepare Process Accounts to determine the cost of production at the end of each process to make pricing decisions.</b></div> <div><b>Reflective/Collaborative / Problem-Based Learning:</b><ul style="list-style-type: none"><li>• In mixed ability and mixed gender groupings, learners reflect on the meaning of process costing and some organisations that use process costing they learnt in year one.</li><li>• In their various groups, learners prepare process accounts from given data.</li><li>• Learners prepare process accounts showing cost per unit of a product at the end of each process.</li><li>• Learners show the treatment of abnormal loss/gain, normal loss and scrap value.</li><li>• Groups present their prepared process cost account to the larger class for constructive feedback</li><li>• Learners participate and exhibit honesty and truthfulness in the computation.</li></ul></div>	<div>2.2.2.AS.4</div> <div>Level 1 Recall Level 2 Skills of conceptual understanding <b>Level 3 Strategic reasoning</b> <b>Level 4 Extended critical thinking and reasoning</b></div>
<b>Teaching and Learning Materials</b>	<ul style="list-style-type: none"><li>• Books,</li><li>• Sample cost sheets showing the cost of projects or job orders,</li></ul>	<ul style="list-style-type: none"><li>• Calculators</li><li>• Spreadsheets.</li></ul>

**Subject      ACCOUNTING**  
**Strand      2. COST ACCOUNTING**  
**Sub-Strand    3. ANALYSING INFORMATION FOR CONTROL AND DECISION-MAKING**

Learning Outcomes	21 <sup>ST</sup> Century Skills and Competencies	GESI, SEL and Shared National Values
2.2.3.LO.1 Application of costing techniques for planning and decision-making in organisations and daily activities.	<b>Development of Numeracy and Digital Literacy</b> Using spreadsheets, computations and interpretations, learners acquire numerical, digital literacy and analytical skills.	<p><b>GESI:</b> Ensuring all learners in class irrespective of the diversity in ability, socio-cultural backgrounds and gender and soliciting contributions from all learners ensures that they:</p> <ul style="list-style-type: none"> <li>• have respect for individuals of different backgrounds</li> <li>• are aware of their own strength and weaknesses in relation to others</li> <li>• embrace diversity and respect for all</li> <li>• become aware of unfair decisions, job stereotypes, etc.</li> <li>• become aware of fairness in sharing, embracing diversity and relying on teammates.</li> <li>• identify individual skills and interest and that of others relating to decision-making</li> <li>• value and promote patriotism and ethical behaviour in relation to cost planning and decision-making</li> <li>• appreciate the different competencies that different individuals exhibit in decision-making</li> <li>• embrace and practise inclusion</li> <li>• gain clarity on misconceptions/ myths about gender parity in decision-making</li> </ul> <p><b>SEL:</b> Having appreciated the varied socio-emotional issues through appropriate pedagogies which aim at forming the overall personal and academic</p>

		<p>growth/development of the learners as they apply costing techniques, learners:</p> <ul style="list-style-type: none"> <li>• will show empathy to their peers who may have difficulties in calculating the costs of products and services.</li> <li>• can provide respect for others in their daily interactions and provide opportunities for others to practise the skill of calculations.</li> <li>• develop strategies for embracing diversity among themselves to foster an environment that supports relationship building.</li> </ul> <p><b>National core values:</b> Tolerance, friendliness, open-mindedness, patience, commitment, integrity and hard work.</p>
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Content Standard	Learning Indicators and Pedagogical Exemplars with 21 <sup>st</sup> Century Skills and GESI		Assessment
2.2.3.CS.1	2.2.3.LI.1		2.2.3.AS.1
Demonstrate knowledge and understanding of costing techniques	<b>Prepare Income Statements using Marginal Costing approach and its implication in decision making.</b>  <b>Reflective / Collaborative/ Problem-Based Learning:</b> <ul style="list-style-type: none"> <li>In mixed ability and mixed gender groupings, learners reflect on the concept of marginal costing and its uses learnt in year one.</li> <li>In their various groups, learners prepare income statements using Marginal Costing Approach from given data.</li> <li>Groups present their prepared income statement using marginal costing approach to the larger class for constructive feedback</li> <li>Learners participate in their group discussion and tolerate each other's views</li> </ul>		Level 1 Recall Level 2 Skills of conceptual understanding <b>Level 3 Strategic reasoning</b> <b>Level 4 Extended critical thinking and reasoning</b>
	2.2.3.LI.2		2.2.3.AS.2
	<b>Prepare Income Statements using Absorption Costing approach.</b>  <b>Reflective / Collaborative/ Problem-Based Learning:</b> <ul style="list-style-type: none"> <li>In mixed ability and mixed gender groupings, learners reflect on the concept of absorption costing and its uses learnt in year one.</li> <li>In their various groups, learners prepare income statements using Absorption Costing Approach from given data.</li> <li>Groups present their prepared income statement using absorption costing approach to the larger class for constructive feedback</li> <li>Learners participate in their group discussion and tolerate each other's views</li> </ul>		Level 1 Recall Level 2 Skills of conceptual understanding <b>Level 3 Strategic reasoning</b> Level 4 Extended critical thinking and reasoning
<b>Teaching and Learning Materials</b>	<ul style="list-style-type: none"> <li>Graph sheets,</li> <li>Exercise books,</li> </ul>	<ul style="list-style-type: none"> <li>Calculators,</li> <li>Computers</li> </ul>	<ul style="list-style-type: none"> <li>Projectors</li> </ul>

# **YEAR THREE**

**Subject**      **ACCOUNTING**  
**Strand**       **I. FINANCIAL ACCOUNTING**  
**Sub-Strand**   **I. CONCEPTUAL FRAMEWORK**

Learning Outcomes	21 <sup>st</sup> Century Skills and Competencies	GESI <sup>5</sup> , SEL <sup>6</sup> and Shared National Values
3.1.1.LO.1		
Apply ethical principles in the preparation of financial statements.	<p><b>Critical Thinking and Communication Skills</b>  Learners acquire critical thinking and communication skills through group discussions among their peers.</p> <p><b>Collaboration and Communication Skills</b>  Learners develop their critical thinking and communication skills through brainstorming and group presentations in class.</p>	<p><b>GESI:</b> Using mixed-ability and mixed-gender pairings, special attention given to the catch-up, regular and gifted and talented enables learners to:</p> <ul style="list-style-type: none"> <li>• be sensitive to the inter-relatedness of the various spheres of life, groups and individuals.</li> <li>• be aware of personal biases and stereotypes and address them.</li> <li>• embrace gender equality, diversity and practise inclusion.</li> <li>• respect for diversity and tolerance for all for the smooth operations of businesses.</li> <li>• accept themselves and others while appreciating their strengths and working on their weaknesses.</li> <li>• identify individual skills and interest and that of others.</li> <li>• value and promote innovation and intuition.</li> </ul> <p><b>SEL:</b> Having appreciated the varied socio-emotional issues through appropriate pedagogies which aims at forming the overall personal and</p>

<sup>5</sup> Gender Equality and Social Inclusion

<sup>6</sup> Socio-Emotional Learning

		<p>academic growth/development of the learners, as they study accounting standards, learners:</p> <ul style="list-style-type: none"> <li>• apply the rules and standards they have learnt to daily life experiences.</li> <li>• can develop respect for authority, rules and regulations.</li> </ul> <p><b>National Core Values:</b> Tolerance, friendliness, open-mindedness, patience, commitment and integrity.</p>
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Content Standards	Learning Indicators and Pedagogical Exemplars with 21 <sup>st</sup> Century Skills and GESI		Assessment
3.1.1.CS.1	3.1.1.LI.1		3.1.1.AS.1
Demonstrate knowledge and understanding in the application of ethical principles in the preparation of financial statements.	<b>Discuss ethical principles and their threats.</b>  <b>Resource Person:</b> <ul style="list-style-type: none"> <li>• Invite a resource person to facilitate the discussion on professional and ethical principles.</li> <li>• Through questions and answers, learners discuss the moral and ethical principles of accountancy.</li> <li>• Learners participate and contribute during the presentation while ensuring objectivity, honesty and accountability.</li> </ul>		Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> Level 3 Strategic reasoning Level 4 Extended critical thinking and reasoning
	3.1.1.LI.2		3.1.1.AS.2
	<b>Discuss implications of ethical principles in the preparation of financial statements.</b>  <b>Collaborative Learning:</b> <ul style="list-style-type: none"> <li>• In mixed ability and mixed gender groupings, learners discuss the implications of ethical principles in the preparation of financial statement.</li> <li>• Learners participate and contribute during the class discussion while ensuring objectivity, honesty and accountability</li> </ul>		Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> <b>Level 3 Strategic reasoning</b> Level 4 Extended critical thinking and reasoning
<b>Teaching and Learning Materials</b>	<ul style="list-style-type: none"> <li>• IFRS</li> <li>• Textbooks</li> </ul>	<ul style="list-style-type: none"> <li>• Resource person</li> <li>• Financial statements and books of accounts of organisations</li> </ul>	

**Subject**      **ACCOUNTING**  
**Strand**       **1. FINANCIAL ACCOUNTING**  
**Sub-Strand**   **2 FINANCIAL DATA ANALYSIS**

Learning Outcomes	21 <sup>st</sup> Century Skills and Competencies	GESI, SEL and Shared National Values
3.1.2.LO.1 Compute and interpret accounting ratios	<p><b>Critical Thinking and Communication Skills</b></p> <ul style="list-style-type: none"> <li>• Learners acquire critical thinking and communication skills through group discussions among their peers.</li> <li>• Learners develop their critical thinking and communication skills through brainstorming and discussion sessions</li> </ul> <p><b>Problem-Solving and Financial Literacy Skills</b></p> <ul style="list-style-type: none"> <li>• Learners develop problem solving and financial literacy skills through problem-based activities in the preparation of financial ratios.</li> <li>• Learners acquire problem-solving, teamwork and communication skills by engaging in problem-based activities in groups.</li> </ul>	<p><b>GESI:</b> Using mixed-ability and mixed-gender pairing, special attention given to the catch-up, regular, gifted and talented enables learners to:</p> <ul style="list-style-type: none"> <li>• respect individuals of different backgrounds</li> <li>• be sensitive to the inter-relatedness of the various spheres of life, groups and individuals</li> <li>• be aware of personal biases and stereotypes and address them</li> <li>• embrace gender equality, diversity and practise inclusion</li> <li>• value and promote ethical behaviour</li> <li>• appreciate the different competencies that different individuals exhibit</li> <li>• gain clarity on misconceptions/myths about gender parity</li> <li>• ensure fairness and integrity in dealing with others</li> <li>• acknowledge the contributions, efforts and well-being of others.</li> </ul> <p><b>SEL:</b> Having appreciated the varied socio-emotional issues through appropriate pedagogies which aim at forming the overall personal and academic growth/development of the learners as they prepare and interpret financial ratios.</p>

		<ul style="list-style-type: none"> <li>• assess their capabilities and qualities as well as build self-confidence in preparing financial statements.</li> <li>• develop their own strategies for completing a given task, connecting classroom activities to personal goals and evaluating real world scenarios to make informed choices.</li> </ul> <p><b>National Core Values:</b> Tolerance, friendliness, open-mindedness, patience, commitment and integrity</p>
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Content Standards	Learning Indicators and Pedagogical Exemplars with 21 <sup>st</sup> Century Skills and GESI		Assessment
3.1.2.CS.1	3.1.2.LI.1		3.1.2.AS.1
Demonstrate knowledge and understanding in the computation and interpretation of financial ratios.	<b>Explain the concept, importance and limitations of Accounting Ratios.</b>  <b>Digital / Talk for Learning:</b> <ul style="list-style-type: none"> <li>Using the think-pair-share strategy, learners brainstorm the meaning of accounting ratios.</li> <li>In mixed ability and mixed gender groupings, learners discuss the importance and limitations of accounting ratios.</li> <li>Learners in their various groups are encourage to use digital tools to search for more information and understanding on accounting ratios.</li> <li>Learners participate in their group discussion.</li> </ul>		Level 1 Recall: <b>Level 2 Skills of conceptual understanding:</b> Level 3 Strategic reasoning: Level 4 Extended critical thinking and reasoning
	3.1.2.LI.2		3.1.2.AS.2
	<b>Compute profitability, liquidity and management / efficiency ratios and interpret the results.</b>  <b>Collaborative / Problem Based Learning/ Peer Editing:</b> <ul style="list-style-type: none"> <li>In mixed ability and mixed gender groupings, learners compute profitability, liquidity and management/ efficiency ratios.</li> <li>Learners in their various group explain the results of their computation.</li> <li>In mixed ability and mixed gender groupings, learners discuss the implications of accounting ratios on the future performance of business organisations.</li> <li>Groups exchange their work with another group for constructive feedback.</li> <li>Learners participate in their group discussion while respecting the views of other learners.</li> </ul>		Level 1 Recall: Level 2 Skills of conceptual understanding: <b>Level 3 Strategic reasoning:</b> <b>Level 4 Extended critical thinking and reasoning</b>
<b>Teaching and Learning Materials</b>	<ul style="list-style-type: none"> <li>Textbooks</li> <li>Internet</li> <li>Samples of Cash Flow statements of companies,</li> </ul>	<ul style="list-style-type: none"> <li>Financial statements/reports/financial statement analysis of a company</li> <li>Computers and accounting software,</li> </ul>	<ul style="list-style-type: none"> <li>Spreadsheets</li> <li>Calculators</li> </ul>

**Subject**        **ACCOUNTING**  
**Strand**        **1. FINANCIAL ACCOUNTING**  
**Sub-Strand**   **3. FINANCIAL REPORTING**

Learning Outcomes	21 <sup>st</sup> Century Skills and Competencies	GESI, SEL and Shared National Values
3.1.3.LO.1  Prepare financial statements of partnerships.	<p><b>Problem-Solving, Collaboration and Financial Literacy Skills</b> Learners acquire problem-solving, collaboration and financial literacy skills by engaging in problem-based activities and preparation of financial reports manually and electronically.</p> <p><b>Problem-Solving, Critical Thinking, Communication and Digital Literacy Skills</b> Learners acquire problem-solving, critical thinking and communication skills by engaging in problem-based activities and preparation of financial statements manually and electronically.</p> <p><b>Problem-Solving, Critical Thinking and Analytical Skills</b> Learners develop problem-solving, critical-thinking and analytical skills through problem-based activities and reflections</p> <p><b>Critical Thinking and Communication Skills</b> Learners acquire critical thinking and communication skills through class discussions.</p>	<p><b>GESI:</b> Using mixed-ability and mixed-gender pairings, special attention given to the catch-up, regular, gifted and talented enables learners to:</p> <ul style="list-style-type: none"> <li>• respect individuals of different backgrounds.</li> <li>• be sensitive to the inter-relatedness of the various spheres of life, groups and individuals.</li> <li>• be aware of personal biases and stereotypes and address them.</li> <li>• embrace gender equality, diversity and practise inclusion.</li> <li>• allow them to interact and appreciate each other's strengths and weaknesses.</li> <li>• identify individual skills and interest and that of others.</li> <li>• value and promote patriotism and ethical behaviour.</li> <li>• appreciate the different competencies that different individuals possess.</li> </ul> <p><b>SEL:</b> Having appreciated the varied socio-emotional issues through appropriate pedagogies which aim at forming the overall personal and academic growth/development of the learners as they prepare financial statements, learners:</p>

		<ul style="list-style-type: none"> <li>• assess their capabilities and qualities as well as build self-confidence in preparing financial statements.</li> <li>• develop their own strategies for completing a given task, connecting classroom activities to personal goals and evaluating real world scenarios to make informed choices.</li> </ul> <p><b>National Core Values:</b> Tolerance, friendliness, open-mindedness, patience, commitment and hard work</p>
3.1.3.LO.2		
Prepare financial statements of companies.	<p><b>Problem-Solving, Collaboration and Financial Literacy Skills</b> Learners acquire problem-solving, collaboration and financial literacy skills by engaging in problem-based activities and preparation of financial reports manually and electronically.</p> <p><b>Problem-Solving, Critical Thinking, Communication and Digital Literacy Skills</b> Learners acquire problem-solving, critical thinking and communication skills by engaging in problem-based activities and preparation of financial statements manually and electronically.</p> <p><b>Problem-Solving, Critical Thinking and Analytical Skills</b> Learners develop problem-solving, critical-thinking and analytical skills through problem-based activities and reflections</p> <p><b>Critical Thinking and Communication Skills</b> Learners acquire critical thinking and communication skills through class discussions.</p>	<p><b>GESI:</b> Using mixed-ability and mixed-gender pairings, special attention given to the catch-up, regular, gifted and talented enables learners to:</p> <ul style="list-style-type: none"> <li>• respect individuals of different backgrounds.</li> <li>• be sensitive to the inter-relatedness of the various spheres of life, groups and individuals.</li> <li>• be aware of personal biases and stereotypes and address them.</li> <li>• embrace gender equality, diversity and practise inclusion.</li> <li>• allow them to interact and appreciate each other's strengths and weaknesses.</li> <li>• identify individual skills and interest and that of others.</li> <li>• value and promote patriotism and ethical behaviour.</li> <li>• appreciate the different competencies that different individuals possess.</li> </ul>

		<p><b>SEL:</b> Having appreciated the varied socio-emotional issues through appropriate pedagogies which aim at forming the overall personal and academic growth/development of the learners as they prepare financial statements, learners:</p> <ul style="list-style-type: none"> <li>• assess their capabilities and qualities as well as build self-confidence in preparing financial statements.</li> <li>• develop their own strategies for completing a given task, connecting classroom activities to personal goals and evaluating real world scenarios to make informed choices.</li> </ul> <p><b>National Core Values:</b> Tolerance, friendliness, open-mindedness, patience, commitment and hard work</p>
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Content Standards	Learning Indicators and Pedagogical Exemplars with 21 <sup>st</sup> Century Skills and GESI	Assessment
3.1.3.CS.1	3.1.3.LI.1	3.1.3.AS.1
Demonstrate knowledge and understanding in the preparation of financial statement of Partnership.	<b>Discuss the concept of partnership, its features, partnership deed, advantages and disadvantages</b>  <b>Initiate Talk/Talk for Learning:</b> <ul style="list-style-type: none"> <li>In mixed ability and mixed gender grouping, learners discuss the meaning of partnership and its features.</li> <li>Learners in their various groups discuss the items in partnership deed.</li> <li>Learners discuss the advantages and disadvantages of partnership.</li> <li>Learners are encouraged to participate in the group discussion</li> </ul>	Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> Level 3 Strategic reasoning Level 4 Extended critical thinking and reasoning
	3.1.3.LI.2	3.1.3.AS.2
	<b>Prepare appropriation accounts, capital account, current accounts and statement of financial position of partnerships.</b>  <b>Initiate Talk/Talk for Learning:</b> In a whole class discussion, learners with varied abilities discuss the components of the financial statements while ensuring that each learner respects the different opinions of their peers during class discussions.  <b>Problem-Solving/Collaborative Learning:</b> <ul style="list-style-type: none"> <li>In mixed ability and mixed gender groupings, learners prepare appropriation accounts, capital account, current accounts and statement of financial position of partnerships from given financial data.</li> <li>Learners make a group presentation of their prepared financial statement to the whole class.</li> <li>Learners participate in the preparation of the financial statement and also demonstrate honesty and truthfulness in the computation of figures.</li> </ul>	Level 1 Recall Level 2 Skills of conceptual understanding <b>Level 3 Strategic reasoning</b> <b>Level 4 Extended critical thinking and reasoning</b>
	3.1.3.LI.3	3.1.3.AS.3
	<b>Discuss the treatment of goodwill in admission and retirement of a Partner.</b>	Level 1 Recall

	<p><b>Initiate Talk/Talk for Learning:</b> In an all-participatory approach, learners with varied abilities discuss the factors that contribute to the creation of goodwill.</p> <p><b>Problem-Solving/Collaborative Learning:</b></p> <ul style="list-style-type: none"> <li>• In mixed ability and gender groupings, learners prepare goodwill accounts and show how it is treated in the financial statements of partnerships.</li> <li>• Learners make a group presentation of their prepared goodwill account to the larger class.</li> <li>• Learners participate in the preparation of financial statement of partnership and demonstrate honesty and truthfulness in the computation of figures.</li> </ul>			<p>Level 2 Skills of conceptual understanding</p> <p><b>Level 3 Strategic reasoning</b></p> <p><b>Level 4 Extended critical thinking and reasoning</b></p>
<b>Teaching and Learning Materials</b>	<ul style="list-style-type: none"> <li>• Textbooks</li> <li>• Samples of fixed, fluctuating and capital accounts of a partnership firm</li> </ul>	<ul style="list-style-type: none"> <li>• Spreadsheets</li> <li>• Computers</li> </ul>	<ul style="list-style-type: none"> <li>• Samples of realisation, capital account</li> </ul>	<ul style="list-style-type: none"> <li>• Samples of financial statements/reports of companies</li> <li>• Internet</li> </ul>

Content Standards	Learning Indicators and Pedagogical Exemplars with 21 <sup>st</sup> Century Skills and GESI	Assessment
3.1.3.CS.2	3.1.3.LI.1	3.1.3.AS.1
Demonstrate knowledge and understanding in the preparation of financial statements of companies.	<b>Explain company as a form of business, the types, advantage and disadvantages.</b>  <b>Collaborative Learning:</b> <ul style="list-style-type: none"> <li>In mixed ability and gender groupings, learners discuss the types, advantage and disadvantages of company.</li> <li>Learners participate in their group discussion.</li> </ul>	Level 1 Recall <b>Level 2 Skills of conceptual understanding</b> Level 3 Strategic reasoning Level 4 Extended critical thinking and reasoning
	3.1.3.LI.2  <b>Discuss the terminologies in company accounts</b>  <b>Collaborative Learning/ Digital learning:</b> <ul style="list-style-type: none"> <li>In mixed ability and gender groupings, learners discuss the terminologies in company account</li> <li>Learners use digital tools (mobile phone, laptop, etc) in searching for the meaning of terminologies in company account.</li> <li>Learners participate in their group discussion.</li> </ul>	Level 1 Recall Level 2 Skills of conceptual understanding <b>Level 3 Strategic reasoning</b> Level 4 Extended critical thinking and reasoning

	3.1.3.LI.3			3.1.3.AS.3
	<b>Prepare income statement and statement of financial position for companies</b>  <b>Initiate Talk/Talk for Learning:</b> In an all-inclusive class discussion, learners with varied abilities discuss the components of the financial statements.  <b>Problem-Solving/Collaborative Learning:</b> <ul style="list-style-type: none"> <li>• In mixed ability and gender groupings, learners prepare income statement and statement of financial position for companies from given financial data.</li> <li>• Learners make a group presentation of their prepared financial statement to the larger class.</li> <li>• Learners participate in the group discussion and demonstrate honesty and truthfulness in the computation of figures.</li> </ul>			Level 1 Recall Level 2 Skills of conceptual understanding Level 3 Strategic reasoning <b>Level 4 Extended critical thinking and reasoning</b>
<b>Teaching and Learning Materials</b>	<ul style="list-style-type: none"> <li>• Textbooks</li> <li>• Samples of fixed, fluctuating and capital accounts of a partnership firm</li> </ul>	<ul style="list-style-type: none"> <li>• Accounting software</li> <li>• Spreadsheets</li> <li>• Computers</li> </ul>	<ul style="list-style-type: none"> <li>• Samples of realisation, capital account</li> </ul>	<ul style="list-style-type: none"> <li>• Samples of financial statements/reports of companies</li> <li>• Internet</li> </ul>

**Subject        ACCOUNTING**  
**Strand         2. COST ACCOUNTING**  
**Sub-Strand    I CONTROLLING COST TO IMPROVE ORGANISATIONAL PERFORMANCE**

Learning Outcomes	21 <sup>st</sup> Century Skills and Competencies	GESI, SEL and Shared National Values
3.2.1.LO.1		
Determine the cost of materials, labour and overheads and attribute them to production.	<p><b>Numeracy, Digital Literacy and Problem-Solving Skills</b> Using Microsoft Excel or other software in the preparation of ledgers, learners acquire digital literacy and problem-solving skills.</p> <p><b>Development of Numeracy, Digital Literacy and Problem-Solving Skills</b> Using spreadsheets, learners prepare the cost of materials, labour and overhead statements.</p>	<p><b>GESI:</b> Using mixed-ability and mixed-gender pairings, special attention given to the catch-up, regular, gifted and talented enables learners to:</p> <ul style="list-style-type: none"> <li>• respect individuals of different backgrounds</li> <li>• be sensitive to the inter-relatedness of the various spheres of life, groups and individuals</li> <li>• be aware of personal biases and stereotypes and address them</li> <li>• embrace gender equality, diversity and practise inclusion</li> <li>• identify individual skills and interests and that of others relating to cost decision</li> <li>• value and promote patriotism and ethical behaviour about a cost decision</li> <li>• appreciate the different competencies that different individuals exhibit in cost decision</li> <li>• gain clarity on misconceptions/myths about gender parity in cost decision</li> </ul> <p><b>SEL:</b> Having appreciated the varied socio-emotional issues through appropriate pedagogies which aim at forming the overall personal and academic growth/ development of the learners as they determine the cost of products and services, learners:</p>

		<ul style="list-style-type: none"> <li>• will show empathy to their peers who may have difficulties in calculating the costs of products and services.</li> <li>• can respect others in their daily interactions and provide opportunities for others to practise the skill of calculations.</li> <li>• develop strategies for embracing diversity among themselves to foster an environment that supports relationship building.</li> </ul> <p><b>National core values:</b> Tolerance, respect for diversity, commitment, fairness, commitment and hard work.</p>
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Content Standards	Learning Indicators and Pedagogical Exemplars with 21 <sup>st</sup> Century Skills and GESI	Assessment
3.2.1.CS.1	3.2.1.LI.1	3.2.1.AS.1
Demonstrate knowledge and understanding of the methods of computing for the cost of materials, labour and overheads in production.	<b>Prepare Store Ledgers using FIFO, LIFO, Weighted Average and Simple Average methods of pricing issues</b>  <b>Problem-Based Learning/Collaborative Learning:</b> <ul style="list-style-type: none"> <li>In mixed-gender and ability groups, learners prepare inventory ledgers using various methods of pricing issues.</li> <li>Learners in their various groups determine the cost of goods issued and close inventory from ledgers.</li> <li>Groups exchange their work with another group for constructive feedback.</li> <li>Learners exhibit integrity in computations.</li> </ul>	Level 1 Recall Level 2 Skills of conceptual understanding <b>Level 3 Strategic reasoning</b> <b>Level 4 Extended critical thinking and reasoning</b>
	3.2.1.LI.2	3.2.1.AS.2
	<b>Compute labour remunerations including cost of idle time.</b> <b>Collaborative Learning/ Problem-Based Learning:</b> <ul style="list-style-type: none"> <li>In mixed ability and mixed gender groupings, learners review their knowledge on the types of labour remuneration.</li> <li>In mixed ability and mixed gender groupings, learners prepare labour remunerations based on the various types including incentive schemes.</li> <li>Learners in groups present their computed remunerations to the larger class for constructive feedback.</li> <li>Learners participate in the preparation of payroll and respect the views of other learners.</li> </ul>	Level 1 Recall Level 2 Skills of conceptual understanding <b>Level 3 Strategic reasoning</b> <b>Level 4 Extended critical thinking and reasoning</b>
	3.2.1.LI.3	3.2.1.AS.3
	<b>Prepare a Payroll Sheet to show gross wages, allowances deductions and net wages.</b> <b>Collaborative Learning/ Problem-Based Learning:</b> <ul style="list-style-type: none"> <li>In mixed ability and mixed gender groupings, learners discuss the preparation of Payroll.</li> <li>In their various groups, learners prepare payroll from given data.</li> <li>Learners in groups present their prepared payroll to the larger class for constructive feedback.</li> </ul>	Level 1 Recall Level 2 Skills of conceptual understanding <b>Level 3 Strategic reasoning</b> <b>Level 4 Extended critical thinking and reasoning</b>

	<ul style="list-style-type: none"> <li>Learners participate in the preparation of payroll and respect the views of other learners.</li> </ul>			
	3.2.1.LI.4			3.2.1.AS.4
	<b>Compute cost driver rates for cost pools as applied in Activity-Based Costing</b> <b>Reflective Learning:</b> Learners reflect on the meaning, advantages and limitations of activity-based costing learnt in year one. <b>Problem based learning:</b> <ul style="list-style-type: none"> <li>In mixed-gender and mixed ability groups, learners compute cost driver rates for cost pools as applied in activity-based costing from given data.</li> <li>Learners participate in the computation of cost driver rates.</li> </ul>			Level 1 Recall Level 2 Skills of conceptual understanding <b>Level 3 Strategic reasoning</b> Level 4 Extended critical thinking and reasoning
	3.2.1.LI.5			3.2.1.AS.5
	<b>Assign overheads to jobs/ service/ product using cost driver rates</b> <b>Problem based learning:</b> <ul style="list-style-type: none"> <li>In mixed-gender and mixed ability groups, learners use cost driver rates to absorb overheads cost to job/ product or service.</li> <li>Learners participate in their various group.</li> </ul>			Level 1 Recall Level 2 Skills of conceptual understanding <b>Level 3 Strategic reasoning</b> Level 4 Extended critical thinking and reasoning
<b>Teaching and Learning Materials</b>	<ul style="list-style-type: none"> <li>Papers/Books</li> <li>Samples of questions</li> </ul>	<ul style="list-style-type: none"> <li>Calculators,</li> <li>Computers</li> </ul>	<ul style="list-style-type: none"> <li>Projectors</li> <li>Exercise books</li> </ul>	<ul style="list-style-type: none"> <li>Flip charts</li> </ul>

**Subject        ACCOUNTING**  
**Strand        2. COST ACCOUNTING**  
**Sub-Strand    2 DETERMINING COST OF OPERATIONS FOR PRICING AND CONTROL**

Learning Outcomes	21 <sup>ST</sup> Century Skills and Competencies	GESI, SEL and Shared National Values
3.2.2.LO.1		
Compute the cost of operations to determine the cost of services.	<p><b>Numeracy, Digital Literacy and Problem-Solving Skills</b>            Using spreadsheets, learners prepare Job Cost and Contract Accounts</p> <p><b>Digital Literacy and Problem-Solving Skills</b>            Using spreadsheets and calculators, learners acquire digital literacy and problem-solving skills.</p> <p><b>Critical Thinking, Digital Literacy and Problem-Solving Skills.</b> Using spreadsheets for computations and discussions, learners acquire digital literacy, problem- solving and critical thinking skills.</p>	<p><b>GESI:</b> Using mixed-ability and mixed-gender pairings, special attention given to the catch-up, regular, gifted and talented enables learners to:</p> <ul style="list-style-type: none"> <li>• respect individuals of different backgrounds</li> <li>• be sensitive to the inter-relatedness of the various spheres of life, groups and individuals</li> <li>• be aware of personal biases and stereotypes and address them</li> <li>• embrace gender equality, diversity and practise inclusion</li> <li>• value and promote ethical behaviour in relation to cost-based activities</li> <li>• appreciate the different competencies that different individuals exhibit in cost-based activities</li> <li>• gain clarity on misconceptions/myths about gender parity in cost-based activities</li> <li>• ensure fairness and integrity in dealing with others</li> <li>• acknowledge the contributions and well-being of others</li> </ul> <p><b>SEL:</b> Having appreciated the varied socio-emotional issues through appropriate pedagogies which aim at forming the overall personal and academic growth/development of the learners as they</p>

		<p>determine the cost of products and services, learners:</p> <ul style="list-style-type: none"> <li>• will show empathy to their peers who may have difficulties in calculating the costs of products and services.</li> <li>• can provide respect for others in their daily interactions and provide opportunities to others to practice the skill of calculations.</li> <li>• develop strategies for embracing diversity among themselves to foster an environment that supports relationship building.</li> </ul> <p><b>National core values:</b> Tolerance, friendliness, open mindedness, patience, commitment and hard work, fairness, truthfulness and honesty in the work environment.</p>
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Content Standards	Learning Indicators and Pedagogical Exemplars with 21 <sup>st</sup> Century Skills and GESI		Assessment
3.2.2.CS.1	3.2.2.LI.1		3.2.2.AS.1
Demonstrate knowledge and understanding of the methods used to determine the cost of operations and their application in pricing decisions.	<b>Prepare functional budgets including cash budget.</b>  <b>Reflective Learning:</b> <ul style="list-style-type: none"> <li>In mixed ability and mixed gender groupings, learners review their knowledge on the meaning, types and uses of budgets for planning and control purpose learnt in year one.</li> </ul> <b>Problem-Based Learning:</b> <ul style="list-style-type: none"> <li>In mixed-ability and mixed gender groupings, learners prepare functional budgets (that is, sales, production, materials usage and purchases) and cash budget from given data.</li> <li>Learners present their prepared functional and cash budget to the larger class for constructive feedback</li> <li>Learners participate in their group presentation.</li> </ul>		Level 1 Recall: Level 2 Skills of conceptual understanding: Level 3 Strategic reasoning: <b>Level 4 Extended critical thinking and reasoning</b>
	3.2.2.LI.2		3.2.2.AS.2
	<b>Compute for material and labour variances and interpret the results</b>  <b>Problem-Based Learning:</b> <ul style="list-style-type: none"> <li>In mixed-ability and gender groups, learners compute for material and labour variances.</li> <li>In their various groups learners interpret the result of the computed variances.</li> <li>Learners in groups exchange their work with other groups for constructive feedback.</li> <li>Learners participate in their group work.</li> </ul>		Level 1 Recall Level 2 Skills of conceptual understanding <b>Level 3 Strategic reasoning</b> <b>Level 4 Extended critical thinking and reasoning</b>
<b>Teaching and Learning Materials</b>	<ul style="list-style-type: none"> <li>Exercise books</li> <li>Marker boards</li> </ul>	<ul style="list-style-type: none"> <li>Calculators</li> <li>Computers</li> </ul>	<ul style="list-style-type: none"> <li>Projectors</li> </ul>

**Subject      ACCOUNTING**  
**Strand        2. COST ACCOUNTING**  
**Sub-Strand    3 ANALYSING INFORMATION FOR CONTROL AND DECISION-MAKING**

Learning Outcomes	21 <sup>st</sup> Century Skills and Competencies	GESI, SEL and Shared National Values
3.2.3.LO.1		
Apply break-even analysis to analyse and make decisions.	<b>Problem-Solving and Critical Thinking Skills</b> Through the computation of cost break-even points and plotting of break-even charts, learners acquire critical thinking and problem-solving skills.	<b>GESI:</b> Using mixed-ability and mixed-gender pairings, special attention given to the catch-up, regular, gifted and talented enables learners to: <ul style="list-style-type: none"> <li>• respect individuals of different backgrounds.</li> <li>• be sensitive to the inter-relatedness of the various spheres of life, groups and individuals.</li> <li>• be aware of personal biases and stereotypes and address them.</li> <li>• embrace gender equality, diversity and practise inclusion.</li> <li>• value and promote ethical behaviour in relation to cost-based activities.</li> <li>• appreciate the different competencies that different individuals possess.</li> <li>• ensure fairness and integrity in dealing with others</li> <li>• acknowledge the contributions and well-being of others</li> </ul> <b>SEL:</b> Having appreciated the varied socio-emotional issues through appropriate pedagogies which aim at forming the overall personal and academic growth/development of the learners as they determine breakeven values, learners: <ul style="list-style-type: none"> <li>• will show empathy to their peers who may have difficulties in calculating breakeven values.</li> </ul>

		<ul style="list-style-type: none"> <li>• can provide respect for others in their daily interactions and provide opportunities to others to practice the skill of calculations.</li> <li>• develop strategies for embracing diversity among themselves to foster an environment that supports relationship building.</li> </ul> <p><b>National core values:</b> Tolerance, friendliness, open-mindedness, patience, commitment and hard work, fairness, truthfulness and honesty.</p>
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Content Standards	Learning Indicators and Pedagogical Exemplars with 21 <sup>st</sup> Century Skills and GESI	Assessment
3.2.3.CS.1	3.2.3.LI.1	3.2.3.AS.1
Demonstrate knowledge and understanding of break-even analysis and its implications in decision making.	<p><b>Make computations in break-even analysis, plot break even chart and apply break even analysis in planning for production and profits targets.</b></p> <p><b>Collaborative/ Problem-Based Learning:</b></p> <ul style="list-style-type: none"> <li>• In mixed ability and mixed gender groupings, learners compute the break-even point in units and value from given data.</li> <li>• Learners compute for units of production to meet a targeted profit.</li> <li>• Learners plot a breakeven chart from given data.</li> <li>• Learners make decisions on the implications of Break even on profits and production.</li> <li>• Learners participate in their groups and tolerate each other's views</li> </ul>	<p>Level 1 Recall Level 2 Skills of conceptual understanding <b>Level 3 Strategic reasoning</b> <b>Level 4 Extended critical thinking and reasoning</b></p>
	3.2.3.LI.2	3.2.3.AS.2
	<p><b>Compute relevant costs to make decisions on make/buy, special order acceptance and their implication for decision making.</b></p> <p><b>Collaborative Learning:</b></p> <ul style="list-style-type: none"> <li>• In pairs, learners brainstorm to differentiate between the concepts of relevant and irrelevant costs.</li> <li>• Learners discuss how relevant cost changes between alternative decisions and share ideas with the larger class.</li> </ul> <p><b>Problem-Based Learning:</b></p> <ul style="list-style-type: none"> <li>• In mixed ability and mixed gender grouping, learners compute the cost of producing goods and services at various levels of activities.</li> <li>• Learners make managerial decisions based on the computations of relevant costs,</li> </ul>	<p>Level 1 Recall Level 2 Skills of conceptual understanding Level 3 Strategic reasoning <b>Level 4 Extended critical thinking and reasoning</b></p>

	<ul style="list-style-type: none"> <li>• Learners makes decisions on the acceptance or rejection of an order and whether to buy or produce the product.</li> <li>• Learners participate in their group work and respect the views of other</li> </ul>		
<b>Teaching and Learning Materials</b>	<ul style="list-style-type: none"> <li>• Graph sheets,</li> <li>• Exercise books,</li> </ul>	<ul style="list-style-type: none"> <li>• Calculators,</li> <li>• Computers</li> </ul>	<ul style="list-style-type: none"> <li>• Projectors</li> </ul>