



MINISTRY OF EDUCATION AND TRAINING LESOTHO



GRADE 9 ACCOUNTING SYLLABUS 2020

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GRADE 9 ACCOUNTING SYLLABUS OVERVIEW

Learning Outcomes: at the end of Grade 9 , learners should be able to:

1. Keep financial records.
2. Manage finance.
3. Draw simple budget.
4. Explain the difference between bookkeeping and accounting.
5. Explain the role of accounting in providing information.
6. State the benefits and disadvantages of ICT (information and communication technology) in bookkeeping and accounting.
7. Prepare double entry system.
8. Explain the contents and uses of business documents as sources of information.
9. Differentiate between types of taxes.
10. Explain books of prime entry.
11. Differentiate between Capital and revenue expenditures/ receipts.
12. Prepare financial statements of sole trader with adjustments.

NB: The Teacher's Guide is found after the Syllabus.

Grade 9 Accounting Syllabus Activity Plan

Learning outcomes: at the end of Grade 9, learners should be able to:	Concepts, skills, values and attitudes.	Suggested learning experiences.	What to assess: teacher should assess learners' ability to:	Suggested Resources.
1. keep financial records.	<p>Concepts Receipts and payments account.</p> <p>Skills Effective communication Analysis Interpretation</p> <p>Values and attitudes Appreciation Assertiveness Self esteem honesty</p>	<ul style="list-style-type: none"> • Teacher introduces receipts and payments account. • Teacher demonstrates receipts and payments accounts 	prepare receipts and payments accounts	Textbook. Internet. Other resources around learners living.

Learning outcomes:	Concepts, skills,	Suggested learning experiences.	What to assess:	Suggested
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at the end of Grade 9, learners should be able to:	values and attitudes.		teacher should assess learners' ability to:	Resources.
2. manage finance.	<p>Concepts Banking. Role of financial institutions in keeping money safe, borrowing and investment.</p> <p>Skills Effective communication Analysis Interpretation Critical thinking</p> <p>Values and attitudes Appreciation Assertiveness Self esteem</p>	<ul style="list-style-type: none"> • Teacher and learners review different types of banking accounts: current, saving and fixed deposits. • Teacher and learners discuss money and how to view it. • Teacher and learners discuss about the financial institutions their role and objectives. 	<p>state and explain advantages and disadvantages of different bank accounts.</p> <p>explain methods of protecting the accounts.</p> <p>explain how money is viewed.</p> <p>explain how does viewing money makes you feel.</p> <p>explain role and objectives of financial institutions.</p>	<p>Textbook.</p> <p>Locally available resources.</p>

Learning outcomes:	Concepts, skills, values	Suggested learning experiences.	What to assess:	Suggested
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at the end of Grade 9, learners should be able to:	and attitudes.		teacher should assess learners' ability to:	Resources.
3. draw simple budget.	<p>Concepts Budgeting Incomes Expenditures</p> <p>Skills: Effective communication Analysis Interpretation Critical thinking Budgeting Debt management Problem solving Decision making</p> <p>Values and attitudes: Appreciation Assertiveness Self esteem</p>	<ul style="list-style-type: none"> • Teacher revises importance of budget. • Learners discuss types of expenses they incur monthly. • Learners individually record all the money they get monthly and all the money they spent monthly. • Teacher and learners discuss income and expenditure. • Teacher and learners identify items to be recorded in income and expenditure account. • Learners calculate in groups surplus/deficit from given information. 	<p>discuss types of expenses.</p> <p>draw budget and calculate the surplus/deficit.</p> <p>prepare income and expenditure account of an individual.</p>	<p>Textbook.</p> <p>Internet.</p>

Learning outcomes:	Concepts, skills, values	Suggested learning experiences.	What to assess:	Suggested
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at the end of Grade 9, learners should be able to:	and attitudes.		teacher should assess learners' ability to:	Resources.
4. explain the difference between bookkeeping and accounting	<p>Concepts Bookkeeping Accounting</p> <p>Skills Neatness and accuracy Effective communication Analysis Interpretation Critical thinking Decision-making</p> <p>Values and Attitudes Self-esteem Appreciation Competence.</p>	<ul style="list-style-type: none"> Teacher introduces the concepts bookkeeping and accounting. Learners discuss the difference between bookkeeping and accounting. 	<p>define the following terms: bookkeeping; and Accounting.</p> <p>show the difference between Bookkeeping and Accounting.</p>	<p>Textbook.</p> <p>Internet.</p>

Learning outcomes: at the end of Grade 9, learners should be able to:	Concepts, skills, values and attitudes.	Suggested learning experiences.	What to assess: teacher should assess learners' ability to:	Suggested Resources.
5. state the benefits and disadvantages of ICT	<p>Concepts Accuracy. Speed of processing. Ability to process high</p>	<ul style="list-style-type: none"> The teacher introduces benefits of ICT in bookkeeping and accounting. Learners discuss the benefits of 	<p>state benefits and disadvantages of (ICT) in bookkeeping and accounting.</p>	<p>Teacher's exposure.</p> <p>Textbooks.</p>

<p>(information and communication technology) in bookkeeping and accounting</p>	<p>volumes of information. Performing reconciliations. Ease and capacity of information storage: security; fraud; hacking; virus; and technological problems</p> <p>Skills Effective communication Critical thinking Decision making Identification Observation</p> <p>Values and attitudes: Assertiveness Honesty Integrity</p>	<p>ICT in bookkeeping and accounting.</p> <ul style="list-style-type: none"> • Teacher and learners discuss problems associated with ICT 		<p>Internet.</p>
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Learning	Concepts, skills, values	Suggested learning experiences.	What to assess: teacher	Suggested
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outcomes: at the end of Grade 9, learners should be able to:	and attitudes.		should assess learners' ability to:	Resources.
6. prepare double entry system	<p>Concepts Assets. Liabilities. Owner's equity (capital). Transaction. Account. Double entry. Accounting equation. Effects of transactions on accounting equation. Recording of transactions in the accounts. Types of accounts.</p> <p>Types of ledger. Accounts; Ledger; accounts in running balance; format ledger; accounts in "T" account; format -</p>	<ul style="list-style-type: none"> • Teacher and learners discuss assets, liabilities and capital. • Teacher introduces accounting equation. • Learners calculate missing figures from given information. • Learners explain and calculate effects of transactions on the accounting equation • Teacher introduces double entry system of bookkeeping • Teacher introduces ledger, types of accounts and types of ledger accounts. • Teacher demonstrates running balance format • Teacher demonstrates "T" account • Teacher and learners discuss balancing of "T" account format 	<p>define the following terms:</p> <ul style="list-style-type: none"> assets; liabilities; owner's equity(capital); transaction; and account. <p>explain double entry of bookkeeping.</p> <p>explain and apply the accounting equation.</p> <p>show the effect of business transaction on the accounting equation. process accounting data using double entry.</p> <p>define ledger.</p> <p>state types of accounts</p>	<p>Textbook.</p> <p>Internet.</p>

	balancing of ledger accounts; interpretation of account balances; and trial balance Skills Effective communication Analysis Calculation Interpretation		and ledger accounts.	
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Learning outcomes: at the end of Grade 9, learners should be able to:	Concepts, skills, values and attitudes.	Suggested learning experiences.	What to assess: teacher should assess learners' ability to:	Suggested Resources.
Cont.	Values and attitudes: Accuracy Neatness Honesty Integrity	<ul style="list-style-type: none"> Teacher and learner discuss and interpret account balances from the ledger. Teacher explains and demonstrates trial balance Explain uses of trial balance. 	distinguish between running balance format and 'T' account format. draw ledger accounts using 'T' account format and running balance format.	

			balance the accounts prepared in "T" account format and running balance format.	
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Learning outcomes: at the end of Grade 9, learners should be able to:	Concepts, skills, values and attitudes.	Suggested learning experiences.	What to assess: teacher should assess learners' ability to:	Suggested Resources.
7. explain the contents and uses of business documents as sources of information.	<p>Concepts Business documents: inquiry; quotation; order; invoice; credit note; debit note; cheque; receipt; petty cash; voucher; statement of account.</p> <p>Skills Effective communication Critical thinking</p>	<ul style="list-style-type: none"> Teachers and learners discuss the uses of different business documents. Teacher and learners discuss the importance of keeping business documents safe. 	state, define, draw, fill in business documents. explain uses of business documents as sources of information. explain the importance of keeping the documents safely.	Textbook. Inquiry. Quotation. Order. Receipts. Invoices. Credit notes. Debit notes.

	Observation Analysis Interpretation Values and attitudes Appreciation Honesty Accuracy			
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Learning outcomes: at the end of Grade 9, learners should be able to:	Concepts, skills, values and attitudes.	Suggested learning experiences.	What to assess: teacher should assess learners' ability to:	Suggested Resources.
8. differentiate between types of taxes.	Concepts Pay As You Earn (P.A.Y.E). Value Added Tax (VAT). Input tax. Output tax. Corporate tax. Importance of tax.	<ul style="list-style-type: none"> Teacher and learners discuss P.A.Y.E and VAT and corporate tax. Learners discuss input and output tax. Teacher explains importance of individual tax. Teacher explains why some businesses are registered for VAT and others are not. 	distinguish between P.A.Y.E and VAT. state importance of taxation. differentiate between input and output tax.	Trade journals. LRA Pamphlets. Textbook.

	<p>Skills</p> <p>Interpretation Critical analysis Effective communication</p> <p>Values and attitudes</p> <p>Honesty Integrity Appreciation.</p>	<ul style="list-style-type: none"> Teacher helps learners to interpret and record VAT from the source documents. 		
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Learning outcomes: at the end of Grade 9, learners should be able to:	Concepts, skills, values and attitudes.	Suggested learning experiences.	What to assess: teacher should assess learners' ability to:	Suggested Resources.
9. explain books of prime entry.	<p>Concepts</p> <p>Books of prime entry: cash book; purchases journal; sales journal; sales returns journal; purchases returns journal;</p>	<ul style="list-style-type: none"> Teacher introduces source documents to be used in preparing books of prime entry. Teacher introduces books of prime entry. Teacher and learners discuss the advantages of using different books of prime entry. Teacher demonstrates how transactions are recorded in 	<p>discuss the advantages of using different books of prime entry.</p> <p>record transactions in books of prime entry.</p> <p>post from books of prime entry to ledger.</p>	<p>Textbooks.</p> <p>Internet.</p> <p>Teacher's experience.</p>

	<p>general journal; petty cash book; Trade discount; and cash discount.</p> <p>Skills Effective communication Critical analysis Interpretation Synthesis Application Accuracy</p> <p>Values and attitudes Appreciation Decision making Observation</p>	<p>books of prime entry.</p> <ul style="list-style-type: none"> • Teacher and learners discuss trade discount and cash discount. • Teacher explains the dual function of cash book. • Teacher explains imprest system 	<p>differentiate between trade discount and cash discount.</p> <p>explain dual function of cash book as book of prime entry and as a ledger account for bank and cash.</p> <p>distinguish between cash book and petty cash book.</p> <p>explain and apply imprest system.</p>	
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Learning outcomes: at the end of Grade 9, learners should be able to:	Concepts, skills, values and attitudes.	Suggested learning experiences.	What to assess: teacher should assess learners' ability to:	Suggested Resources.
10. differentiate between Capital and revenue expenditures/	Concepts expenditures; receipts; capital and	<ul style="list-style-type: none"> • Teacher and learners discuss capital and revenue expenditures and capital and revenues receipts. 	distinguish between capital and revenue expenditures and receipts.	Textbooks. Experiences and discoveries.

receipts	<p>revenue expenditures; capital and revenue receipts.</p> <p>Skills Analysis and classification Critical thinking</p> <p>Values and attitudes Confidence Assertiveness</p>	<ul style="list-style-type: none"> Teacher and learners identify types of expenditures and receipts 		
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Learning outcomes: at the end of Grade 9, learners should be able to:	Concepts, skills, values and attitudes.	Suggested learning experiences.	What to assess: teacher should assess learners' ability to:	Suggested Resources.
11. prepare financial statements of sole trader with adjustments	<p>Concepts Sole trader Income statements. Statement of financial position.</p> <p>Adjustments: direct expenses; other payables;</p>	<ul style="list-style-type: none"> Teacher prepares income statement and statement of financial position with adjustments. 	<p>identify the items for trading account section.</p> <p>identify items for profit and loss account section.</p> <p>prepare income</p>	Textbooks.

	<p>other receivables; irrecoverable debts; and depreciation</p>		<p>statement (trading account section).</p> <p>calculate the gross profit or loss. (profit and loss section).</p> <p>calculate profit or loss for the year for a specified period.</p>	
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GRADE 9 ACCOUNTING TEACHER'S GUIDE

LO1: KEEPING FINANCIAL RECORDS:

- The teacher should emphasise and ensure that expenditure is financed by income.

LO2: MANAGING FINANCES:

- This topic is meant to create awareness in learners about the legal financial institutions that they can deal with, how they can function and the risk associated with dealing with each financial institutions and money lenders.

LO3: DRAW SIMPLE BUDGET:

- The teacher should teach budgeting as a concept, emphasize preparation of a budget as a skill and lastly to instill the attitude of budgeting.
- The teacher should classify types of expenditure into recurrent, incidental and others when preparing a budget.
- The teacher should demonstrate the breakeven point when preparing the budget.
- Teacher is encouraged to emphasize to students that one cannot spend more money than they have i.e. **the income should be sufficient to finance the expenditure.**
- Teacher should emphasize that part of expenditure should **be savings** e.g. 10% of income.

- The activities that the teacher should engage students in should be geared towards helping students to budget and make informed decisions.

LO4: BOOKKEEPING AND ACCOUNTING:

LO5: EXPLAIN THE ROLE OF ACCOUNTING IN PROVIDING INFORMATION:

The teacher should emphasize the type of information needed by different stakeholders and the purpose of which they need such information.

LO6: STATE THE BENEFITS AND DRAWBACKS OF ICT IN BOOKKEEPING AND ACCOUNTING:

- Teacher should and make this topic practical by correct use of computers, cell phones etc.
- When dealing with drawbacks of ICT, teacher should include measures that could be put in place to counter these problems such as backups, generators etc.

LO7: PREPARE DOUBLE ENTRY SYSTEM:

- The definition of an asset should be explained such that it should clearly indicate the **extent to which an asset will be able to generate future income.**
- Students should be encouraged to formulate transaction from given accounts.

LO8: EXPLAIN THE CONTENTS AND USES OF BUSINESS DOCUMENTS AS SOURCES OF INFORMATION:

- The teacher should encourage students to bring samples of business documents from surrounding businesses, from the school office, magazines, etc.

- Learners should be encouraged to interpret and formulate transactions from different scenarios where documents have been used.
- Teachers should emphasize the identification and interpretation of usage of business documents from **different perspectives**.

LO9: DIFFERENTIATE BETWEEN TYPES OF TAXES:

- Teacher should emphasize the importance of tax as revenue to government to facilitate provision of public goods and services.

LO10: EXPLAIN BOOKS OF PRIME ENTRY:

- Teacher should draw learner's attention to proper analysis of transactions and the perspective from which transactions are read.
- Teacher should expose learners to different levels of complexity of transactions' terminology.
- Teacher should link theory with practice to emphasize implications of allowances/discounts.

LO11: DIFFERENTIATE BETWEEN CAPITAL AND REVENUE EXPENDITURES/RECEIPTS: LO12: PREPARE FINANCIAL STATEMENTS OF SOLE TRADER WITH ADJUSTMENTS.