

MINISTRY OF GENERAL EDUCATION  
SOUTHERN PROVINCE  
**COMMON SCHEME OF WORK**  
**BUSINESS STUDIES**  
**GRADE 8 TERM I**

NAME OF SCHOOL: ..... TEACHER: ..... YEAR: .....

WEEK	TOPIC	CONTENT	OUTCOMES	METHODOLOGIES	REFERENCES
1	An Office	<ul style="list-style-type: none"> <li>➤ Functions of an office <ul style="list-style-type: none"> <li>- Analyzing data</li> <li>- Computing</li> <li>- Storing data</li> <li>- Planning</li> </ul> </li> <li>➤ Types of offices <ul style="list-style-type: none"> <li>- Open Office</li> <li>- Closed Office</li> <li>- Virtual office</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ State the functions of an office</li> <li>➤ Identify the types of offices</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	Junior Secondary Office Practice by Musonda E Pages 1- 5 Junior Business Studies by L. Chibuye pages 1-3 Business Studies by Hampungani pages 4 - 10
2	An Office	<ul style="list-style-type: none"> <li>➤ Organizational Chart <ul style="list-style-type: none"> <li>- Administration</li> <li>- Accounts/Finance</li> <li>- Human Resource</li> <li>- Marketing/Advertising/Sales</li> <li>- Procurement/Purchasing</li> <li>- Maintenance/Engineering</li> <li>- Planning</li> <li>- Transport and logistics</li> <li>- Legal</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Interpret an organizational chart</li> <li>➤ State functions of each department</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	Junior Business studies by L. Chibuye pages 3-4 Academic help line by Chibuye pages 3-6 Junior sec school office practice by E. Musonda pages 7-9

3	An Office	<ul style="list-style-type: none"> <li>➤ Job Opportunities <ul style="list-style-type: none"> <li>- Managing Director</li> <li>- General Manager</li> <li>- Financial Manager</li> <li>- Accounts clerks</li> <li>- Registry clerks</li> </ul> </li> <li>➤ Office etiquette <ul style="list-style-type: none"> <li>- Appearance</li> <li>- Reliability</li> <li>- Punctuality</li> <li>- Loyalty</li> <li>- Courtesy</li> <li>- Responsibility</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Identify the job opportunities available</li> <li>➤ Demonstrate acceptable office etiquette</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	<p>Junior Business studies by L. Chibuye .page 11-13.</p> <p>Academic help line by Chibuye pages6-7.</p> <p>Junior sec school office practice by E. Musonda .page 116-118.</p> <p>Business studies by chrispin Hampungani page 20-21.</p>
4	Entrepreneurship	<ul style="list-style-type: none"> <li>➤ Entrepreneur</li> <li>➤ Entrepreneurial activities</li> <li>➤ Qualities of a good Entrepreneur <ul style="list-style-type: none"> <li>- Open to criticism</li> <li>- Hard work</li> <li>- Independence and organised</li> <li>- Innovative</li> <li>- Responsive to feed back</li> </ul> </li> <li>Risk taker etc</li> <li>➤ Ways of strengthening Entrepreneurial abilities <ul style="list-style-type: none"> <li>- Help from people: friends, family, other business</li> <li>- Observe</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Explain entrepreneurship</li> <li>➤ Explain qualities of a good entrepreneur(characteristics)</li> <li>➤ State ways of strengthening entrepreneurial abilities people</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	<p>Junior Business studies by L. Chibuye pages64-69</p> <p>Academic help line by Chibuye pages 10-22.</p> <p>Business studies by chrispin Hampungani page 51-66</p>

		<p>successful business people</p> <ul style="list-style-type: none"> <li>- Training</li> <li>- Communication</li> <li>- Reading books</li> </ul>			
5	Entrepreneurship	<ul style="list-style-type: none"> <li>➤ Entrepreneurial activities Activities being done in the community (e.g. farming, fishing, poultry, bee keeping, dairy, selling, transport, hair salon(All entrepreneurial activities)</li> <li>➤ Reasons for entrepreneurship <ul style="list-style-type: none"> <li>- Create jobs</li> <li>- Maintain free enterprise</li> <li>- Promote healthy competition</li> <li>- Generate wealth/Profit</li> <li>- Spread prosperity</li> <li>- Enhance wealthy stability</li> <li>- Ensure innovation and creativity</li> <li>- Social progress</li> <li>- Personal Growth</li> <li>- National development</li> <li>- Self reliance</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Describe entrepreneurial activities found in the community</li> <li>➤ Explain reasons for entrepreneurship</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	<p>Junior Business studies by L. Chibuye pages64-69</p> <p>Academic help line by Chibuye pages 10-22.</p> <p>Business studies by chrispin Hampungani page 51-66</p>

		<ul style="list-style-type: none"> <li>- Flexibility</li> <li>- Employer (self)</li> </ul>			
6	Entrepreneurship	<ul style="list-style-type: none"> <li>➤ Types of Businesses               <ul style="list-style-type: none"> <li>- Sole Trader</li> <li>- Partnership</li> <li>- Cooperatives</li> </ul> </li> <li>➤ Business Ideas               <ul style="list-style-type: none"> <li>- Self</li> <li>- Friends</li> <li>- Family members</li> <li>- Books</li> <li>- Media</li> <li>- Existing businesses</li> </ul> </li> <li>➤ SWOT Analysis               <ul style="list-style-type: none"> <li>- Strengths of the new idea</li> <li>- Weaknesses of the new idea</li> <li>- Opportunities of a new idea</li> <li>- Threats of a new idea</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Identify different types of businesses</li> <li>➤ Identify sources of business ideas</li> <li>➤ Explain SWOT analysis</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	Junior Business studies by L. Chibuye pages 64-69 Academic help line by Chibuye pages 10-22. Business studies by Chrispin Hampungani page 51-66
7	MID TERM TESTS				
8	Entrepreneurship	Company Formation <ul style="list-style-type: none"> <li>➤ Factors to consider before forming a company               <ul style="list-style-type: none"> <li>- Locality</li> <li>- Start up capital</li> <li>- Trading hours</li> <li>- Source of raw materials</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Describe factors to consider before forming a company</li> <li>➤ Describe the documents needed for the formation of different types of businesses.</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	Junior Business studies by L. Chibuye pages 64-69 Academic help line by Chibuye pages 10-22. Business studies by Chrispin Hampungani page 51-66

		<ul style="list-style-type: none"> <li>- Competitors</li> <li>- Advertising</li> <li>- Banking</li> <li>- Pricing</li> </ul> <p>➤ Documents needed for formation of different types of businesses</p> <ul style="list-style-type: none"> <li>- Business permits</li> <li>- Partnership Deed</li> <li>- Articles of partnership</li> <li>- Articles of Association</li> <li>- Memorandum of Associations (as obtaining in the Companies( Act)</li> </ul>			
9	Entrepreneur ship	<p>Business Plan</p> <ul style="list-style-type: none"> <li>➤ Contents of a business plan</li> <li>➤ Executive summary</li> <li>➤ Business idea</li> <li>➤ Marketing plan</li> <li>➤ Form of business</li> <li>➤ Staff</li> <li>➤ Legal responsibilities and Insurance</li> <li>➤ Costing items</li> </ul>	<ul style="list-style-type: none"> <li>➤ State the contents of a Business Plan</li> <li>➤ Explain the contents of a Business Plan</li> <li>➤ Describe the functions of a Business Plan Provides more clearer and organised business ideas documents</li> <li>➤ Generate Business Plans</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	<p>Junior Business studies by L. Chibuye pages64-69</p> <p>Academic help line by Chibuye pages 10-22.</p> <p>Business studies by chrispin Hampungani page 51-66</p>

		<ul style="list-style-type: none"> <li>➤ Financial planning</li> <li>➤ Required start-up capital</li> <li>➤ source of startup capital etc</li> <li>➤ Leads to putting down of ideas into written</li> <li>➤ An operational plan</li> <li>➤ Used for sourcing loans from lending</li> <li>➤ Institutions</li> <li>➤ Provides an answer as to the profitability of the business</li> <li>➤ Helps to determine viability</li> </ul>			
10	Entrepreneurship	<ul style="list-style-type: none"> <li>➤ Financing Businesses <ul style="list-style-type: none"> <li>- Savings</li> <li>- Bank loans</li> <li>- Borrowing from friends or family members</li> <li>- Leasing</li> </ul> </li> <li>➤ Desirable Business Ethics</li> </ul>	<ul style="list-style-type: none"> <li>➤ Explain ways of financing businesses</li> <li>➤ Explain desirable business ethics</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	<p>Junior Business studies by L. Chibuye pages64-69</p> <p>Academic help line by Chibuye pages 10-22.</p> <p>Business studies by chrispin Hampungani page 51-66</p>
11	Office Stationery and Equipment	<ul style="list-style-type: none"> <li>➤ Stationery and Uses</li> <li>➤ Types of stationery <ul style="list-style-type: none"> <li>- Paper</li> <li>- Pens</li> <li>- Rulers</li> <li>- Envelopes</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Identify the different types of stationery</li> <li>➤ Store office Stationery safely</li> </ul>		<p>Junior Business studies by L. Chibuye pages14-22</p> <p>Academic help line by Chibuye pages 24-33.</p> <p>Business studies by</p>

		<ul style="list-style-type: none"> <li>- Rubbers</li> <li>- Stencils</li> <li>- Ink/tonners</li> <li>- Carbon papers</li> <li>- Correction fluid</li> <li>- Filing clips</li> <li>- Pins</li> <li>- etc</li> </ul> <ul style="list-style-type: none"> <li>➤ Office equipment and uses</li> <li>➤ Types of office Equipment <ul style="list-style-type: none"> <li>- Typewriter</li> <li>- Ink/spirit duplicators</li> <li>- Filing cabinets</li> <li>- Staplers</li> <li>- Hole punchers</li> <li>- Telephone</li> <li>- Stylus pen</li> <li>- Intercoms</li> <li>- etc</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Identify the different types of office equipment</li> </ul>		<p>chrispin Hampungani page 23-34 Junior sec school office practice BY Evans Musonda pages 25-34</p>
12/13		REVISION/ EXAMS	REVISION/EXAMS		

MINISTRY OF GENERAL EDUCATION  
SOUTHERN PROVINCE  
**COMMON SCHEME OF WORK**  
**BUSINESS STUDIES**  
**GRADE 8 TERM II**

**NAME OF SCHOOL:** ..... **TEACHER:** ..... **YEAR:** .....

WEEK	TOPIC	CONTENT	OUTCOMES	METHODOLOGIES	REFERENCES
1	Office Stationery and Equipment	<ul style="list-style-type: none"> <li>➤ Office equipment and uses</li> <li>➤ Types of office Equipment <ul style="list-style-type: none"> <li>- Desk calendar</li> <li>- Date stamp</li> <li>- Facsimile machine</li> <li>- Calculating machine</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Identify the different types of office equipment</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	<p>Junior Business studies by L. Chibuye pages 14-22</p> <p>Academic help line by Chibuye pages 24-33.</p> <p>Business studies by Chrispin Hampungani page 23-34</p> <p>Junior sec school office practice BY Evans Musonda pages 25-34</p>
2	Office Stationery and Equipment	<ul style="list-style-type: none"> <li>➤ Office equipment and uses</li> <li>➤ Types of office Equipment <ul style="list-style-type: none"> <li>- Photocopier</li> <li>- Copy printer</li> <li>- Computer</li> <li>- Shredder</li> <li>- Guillotine</li> <li>- Scanner</li> <li>- Etc</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Identify the different types of office equipment</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	<p>Junior Business studies by L. Chibuye pages 14-22</p> <p>Academic help line by Chibuye pages 24-33.</p> <p>Business studies by Chrispin Hampungani page 23-34</p> <p>Junior sec school office practice BY Evans Musonda pages 25-34</p>



3	Business Transactions	<ul style="list-style-type: none"> <li>➤ Types of business transactions <ul style="list-style-type: none"> <li>- Cash( cash/bank)</li> <li>- Credit</li> <li>- barter</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Define a business transaction</li> <li>➤ Identify different types of business transactions</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	Junior Business studies by L. Chibuye pages93 Academic help line by Chibuye pages34-35. Business studies by chrispin Hampungani page 117
4	Business Documents	<ul style="list-style-type: none"> <li>➤ Types of Business Documents <ul style="list-style-type: none"> <li>- Enquiry</li> <li>- Quotation</li> <li>- Catalogues</li> <li>- Estimates</li> <li>- Tender</li> <li>- Order</li> <li>- Advice note</li> <li>- Invoice</li> <li>- Receipt</li> <li>- etc</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Identify the different types of business documents</li> <li>➤ Draw different types of business documents</li> <li>➤ Fill in details in business documents correctly</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	Junior Business studies by L. Chibuye pages94-98 Academic help line by Chibuye pages36- 47. Business studies by chrispin Hampungani page 120-141 Junior sec school office practice BY Evans Musonda pages 50-56
5	Business Documents	<ul style="list-style-type: none"> <li>➤ Types of Business Documents <ul style="list-style-type: none"> <li>- Petty cash voucher</li> <li>- Debit note/ credit note</li> <li>- Delivery/ consignment notes</li> <li>- Goods received notes</li> <li>- Cheque</li> <li>- Cheque stubs</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Identify the different types of business documents</li> <li>➤ Draw different types of business documents</li> <li>➤ Fill in details in business documents correctly</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	

6	Source Documents	<ul style="list-style-type: none"> <li>➤ Types of Source Documents <ul style="list-style-type: none"> <li>- Invoice</li> <li>- Receipts</li> <li>- Cas sale</li> <li>- Debit/ credit notes</li> <li>- Cheque</li> <li>- Cheque counter foil/ stabs</li> <li>- etc</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Identify different types of source documents</li> <li>➤ Drawing source documents</li> <li>➤ Filling in source documents</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	<p>Junior Business studies by L. Chibuye pages94-98</p> <p>Academic help line by Chibuye pages36- 47.</p> <p>Business studies by chrispin Hampungani page 120-141</p> <p>Junior sec school office practice BY Evans Musonda pages 50-56</p>
7	MID TERM TESTS				
8	Books of Original Entry	<ul style="list-style-type: none"> <li>➤ Types of books of original entry <ul style="list-style-type: none"> <li>- Purchases Day Book</li> <li>- Sales Day Book</li> <li>- Journal Proper/ General Journal</li> <li>- Returns inwards/ Sales returns</li> <li>- Returns outwards/ Purchases returns</li> <li>- Cash book( one, two and three)</li> <li>- Petty cash book (imprest system) <ul style="list-style-type: none"> <li>➤ Purchases Day</li> <li>➤ Purchases Returns Journal/Returns Outwards Journal</li> </ul> </li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Define and Identify the books of original entry</li> <li>➤ . Record business transactions from source documents into the books of original entry</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	<p>Junior Business studies by L. Chibuye pages 122-170</p> <p>Academic help line by Chibuye pages53 - 91.</p> <p>Business studies G 9 by chrispin Hampungani page 1 - 62</p>

9		<ul style="list-style-type: none"> <li>➤ Sales Day book</li> <li>➤ Sales Returns Journal/ Returns Inwards Journal</li> </ul>	<ul style="list-style-type: none"> <li>➤ Record business transactions from source documents into the books of original entry</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	Junior Business studies by L. Chibuye pages 122-170 Academic help line by Chibuye pages 53 - 91. Business studies G 9 by chrispin Hampungani page 1 - 62
10		<ul style="list-style-type: none"> <li>➤ Journal Proper/General journal</li> </ul>	<ul style="list-style-type: none"> <li>➤ Record business transactions from source documents into the books of original entry</li> </ul>		Junior Business studies by L. Chibuye pages 122-170 Academic help line by Chibuye pages 53 - 91. Business studies G 9 by chrispin Hampungani page 61 - 62
11		Cash book <ul style="list-style-type: none"> <li>➤ Single Column</li> <li>➤ Two Column</li> </ul>	<ul style="list-style-type: none"> <li>➤ Record business transactions from source documents into the books of original entry</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	
12 & 13	Revisions and end of term examinations				

**MINISTRY OF GENERAL EDUCATION**  
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**GRADE 8 TERM III**

**NAME OF SCHOOL:** ..... **TEACHER:** ..... **YEAR:** .....

WEEK	TOPIC	CONTENT	OUTCOMES	METHODOLOGIES	REFERENCES
1	Cash book	<ul style="list-style-type: none"> <li>➤ Three Column</li> <li>➤ Petty Cash book</li> </ul>	<ul style="list-style-type: none"> <li>➤ Record business transactions from source documents into the books of original entry</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	Junior Business studies by L. Chibuye pages 122-170 Academic help line by Chibuye pages 53 - 91. Business studies G 9 by Chrispin Hampungani page 61 - 62
2	Ledger	<ul style="list-style-type: none"> <li>➤ The ledger               <ul style="list-style-type: none"> <li>- General ledger</li> <li>- Purchases Ledger</li> <li>- Sales Ledger</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Identify the different types of ledgers</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	Junior Business studies by L. Chibuye pages 105-110 Academic help line by Chibuye pages 95 - 99. Business studies G 9 by Chrispin Hampungani page 160 - 167

3	Ledger	<ul style="list-style-type: none"> <li>➤ Double entry system <ul style="list-style-type: none"> <li>- Principle rule of double entry</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Post the transactions using the principle of double entry</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	<p>Junior Business studies by L. Chibuye pages 105-110</p> <p>Academic help line by Chibuye pages 95 - 99.</p> <p>Business studies G 9 by chrispin Hampungani page 160 -1 67</p>
4	Trial Balance	<ul style="list-style-type: none"> <li>➤ Use of the Trial balance <ul style="list-style-type: none"> <li>- Checking arithmetical errors of the ledger accounts</li> <li>- Checking completion of double entry system</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Prepare the Trial balance</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	<p>Junior Business studies by L. Chibuye pages 111-121</p> <p>Academic help line by Chibuye pages 110 - 116.</p> <p>Business studies G 9 by chrispin Hampungani page 160 -1 67</p>
5	Trial balance	<ul style="list-style-type: none"> <li>➤ Use of the Trial balance <ul style="list-style-type: none"> <li>- Prepare the trial balance</li> <li>- Balancing</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Prepare the Trial balance</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	<p>Junior Business studies by L. Chibuye pages 111-121</p> <p>Academic help line by Chibuye pages 110- 116.</p> <p>Business studies G 8 by chrispin Hampungani page 179 - 187</p>

6	Final accounts	<ul style="list-style-type: none"> <li>➤ Trading account               <ul style="list-style-type: none"> <li>- Trading account</li> <li>- Turnover ( Net sales)</li> <li>- Closing stock</li> <li>- Cost of sales</li> <li>- Gross profit / Loss</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Prepare Trading Account</li> <li>➤ Calculate Gross profit/ Loss</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	Junior Business studies by L. Chibuye pages 175-209 Academic help line by Chibuye pages 117 - 132. Business studies G 9 by chrispin Hampungani page 62 - 94
7	MID TERM TEST				
8	Final accounts	<ul style="list-style-type: none"> <li>➤ Profit and Loss Account               <ul style="list-style-type: none"> <li>- Profit and loss account</li> <li>- Income</li> <li>- Expenses</li> <li>- Net profit/loss</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Prepare profit and loss account</li> <li>➤ Calculate net profit/loss</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	Junior Business studies by L. Chibuye pages 175-209 Academic help line by Chibuye pages 117 - 132. Business studies G 9 by chrispin Hampungani page 62 - 94
9	Final accounts	<ul style="list-style-type: none"> <li>➤ To prepare Trading/ profit and loss accounts</li> </ul>	<ul style="list-style-type: none"> <li>➤ To calculate Gross profit and Net profit/ Loss</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	Junior Business studies by L. Chibuye pages 175-209 Academic help line by Chibuye pages 117 - 132. Business studies G 9 by chrispin Hampungani pg 62-94

10	Final accounts	<ul style="list-style-type: none"> <li>➤ Balance sheet <ul style="list-style-type: none"> <li>- All types of capitals</li> <li>- Assets</li> <li>- Liabilities</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Define a balance sheet</li> <li>➤ State the purpose of preparing the balance sheet</li> <li>➤ Prepare the balance sheet</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	Junior Business studies by L. Chibuye pages 175-209 Academic help line by Chibuye pages 117 - 132. Business studies G 9 by chrispin Hampungani page 62 - 94
11	FINAL ACCOUNT	CONSOLIDATION OF FINAL ACCOUNTS TRADING ACCOUNT PROFIT AND LOSS ACCOUNT BALANCE SHEET	Prepare <ul style="list-style-type: none"> <li>➤ The trading account</li> <li>➤ Profit and loss account</li> <li>➤ the balance sheet</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	Junior Business studies by L. Chibuye pages 175-209 Academic help line by Chibuye pages 117 - 132. Business studies G 9 by chrispin Hampungani pg 62-9
12&13	REVISIONS AND END OF TERM TEST				

**MINISTRY OF GENERAL EDUCATION  
SOUTHERN PROVINCE  
COMMON SCHEME OF WORK  
BUSINESS STUDIES  
GRADE 9 TERM I**

**NAME OF SCHOOL: ..... TEACHER: ..... YEAR: .....**

WEEK	TOPIC	CONTENT	OUTCOMES	METHODOLOGIES	REFERENCES
1	Final Accounts	➤ Balance Sheet	<ul style="list-style-type: none"> <li>➤ Prepare balance sheet</li> <li>➤ Calculate Capitals</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	Junior Business studies by L. Chibuye pages 175-209 Academic help line by Chibuye pages 117 - 132. Business studies G 9 by chrispin Hampungani page 62 - 94
2	Wages and Salaries	<ul style="list-style-type: none"> <li>➤ Wages and Salaries               <ul style="list-style-type: none"> <li>- Wage</li> <li>- Salary</li> <li>- Time card</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Explain wages and salaries</li> <li>➤ Prepare Time card</li> </ul>		Junior Business studies by L. Chibuye pages 23-28 Academic help line by Chibuye pages 150 - 154. Business studies G 9 by chrispin Hampungani page 62 – 94 Junior sec school office practice by E. Musonda page 90 – 96.



3		<ul style="list-style-type: none"> <li>➤ Wages and Salaries <ul style="list-style-type: none"> <li>- Wage sheet</li> <li>- Pay slips</li> <li>- Deductions ( Voluntary and Statutory)</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Prepare wage sheets</li> <li>➤ Prepare pay slips</li> <li>➤ Calculate Gross and net pays</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	<p>Junior Business studies by L. Chibuye pages 23-28</p> <p>Academic help line by Chibuye pages 150 - 154.</p> <p>Business studies G 9 by chrispin Hampungani page 62 – 94</p> <p>Junior sec school office practice by E. Musonda page 90 – 96.</p>
4	Personal Financial management	<ul style="list-style-type: none"> <li>➤ Savings <ul style="list-style-type: none"> <li>- Personal bank account</li> <li>- Traditional methods</li> </ul> </li> <li>➤ Investments <ul style="list-style-type: none"> <li>- Entrepreneurship</li> <li>- Running a small business</li> <li>- Farming</li> <li>- Bonds</li> <li>- Shares</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Explain personal financial management</li> <li>➤ State methods of investments</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	<p>Junior Business studies by L. Chibuye pages 89 - 92</p> <p>Academic help line by Chibuye pages 160 - 163.</p> <p>Business studies G 9 by chrispin Hampungani page 135 - 177</p>
5	Personal Financial management	<ul style="list-style-type: none"> <li>➤ Budgeting <ul style="list-style-type: none"> <li>- Individual ( Personal)</li> <li>- Home</li> <li>- National</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Describe types of budgets</li> <li>➤ Draw a personal budget</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and</li> </ul>	<p>Junior Business studies by L. Chibuye pages 89 - 92</p> <p>Academic help line by Chibuye pages 160 - 163.</p> <p>Business studies G 9</p>

				answer	by chrispin Hampungani page 135 - 177
6	Personal Financial management	<ul style="list-style-type: none"> <li>➤ Reasons for budgeting <ul style="list-style-type: none"> <li>- Control measure</li> <li>- Guide</li> <li>- Transparence etc</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Explain reasons for budgeting</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	Junior Business studies by L. Chibuye pages 89 - 92 Academic help line by Chibuye pages 160 - 163. Business studies G 9 by chrispin Hampungani page 135 - 177
7	MID TERM TEST				
8	Banking	<ul style="list-style-type: none"> <li>➤ Types of financial institutions <ul style="list-style-type: none"> <li>- Commercial banks</li> <li>- Building societies</li> <li>- Credit union and savings associations</li> <li>- National Savings and credit bank</li> <li>- Bureau De - Change</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Identify different types of financial institutions</li> <li>➤</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	Junior sec school office practice by E. Musonda page 50 -60. Junior Business studies by L. Chibuye pages 29 - 43 Academic help line by Chibuye pages 164 - 176. Business studies G 9 by chrispin Hampungani page 135 - 177

9	Banking	<ul style="list-style-type: none"> <li>➤ Services offered by financial institutions <ul style="list-style-type: none"> <li>- Banking</li> <li>- Loan facilities</li> <li>- Issuance of foreign exchange</li> </ul> </li> <li>Bank transfers etc</li> </ul>	<ul style="list-style-type: none"> <li>➤ Explain the services offered by financial institutions</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	<p>Junior sec school office practice by E. Musonda page 50 -60.</p> <p>Junior Business studies by L. Chibuye pages 29 - 43</p> <p>Academic help line by Chibuye pages 164 - 176.</p> <p>Business studies G 9 by chrispin Hampungani page 135 - 177</p>
10	Banking	<ul style="list-style-type: none"> <li>➤ Types of accounts <ul style="list-style-type: none"> <li>- Current accounts</li> <li>- Savings account</li> <li>- Deposit account</li> <li>- Save as you earn</li> <li>- Investments account</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Identify types of accounts offered by financial institutions</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	<p>Junior sec school office practice by E. Musonda page 50 -60.</p> <p>Junior Business studies by L. Chibuye pages 29 - 43</p> <p>Academic help line by Chibuye pages 164 - 176.</p> <p>Business studies G 9 by chrispin Hampungani page 135 - 177</p>
11	Banking	<ul style="list-style-type: none"> <li>➤ Documents used in banking <ul style="list-style-type: none"> <li>- Bank statement</li> <li>- Pay – in – slip</li> <li>- Withdrawal slip</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Identify types of documents used in banking</li> <li>➤ Draw documents used in banking</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> </ul>	<p>Junior sec school office practice by E. Musonda page 50 -60.</p> <p>Junior Business studies by L. Chibuye</p>

			➤ Fill in documents used in banking	➤ Question and answer	pages 29 - 43 Academic help line by Chibuye pages 164 - 176. Business studies G 9 by chrispin Hampungani page 135 – 177
11	Banking	➤ Documents used in banking - Deposit slip - Cheque book - Automated teller machine (ATM) cards (Credit cards / Visa)	➤ Identify types of documents used in banking ➤ Draw documents used in banking ➤ Fill in documents used in banking	➤ Verbal exposition ➤ Note taking ➤ Question and answer	Junior sec school office practice by E. Musonda page 50 -60. Junior Business studies by L. Chibuye pages 29 - 43 Academic help line by Chibuye pages 164 - 176. Business studies G 9 by chrispin Hampungani page 135 – 177
12 & 13	REVISIONS AND END OF TERM TEST				

**MINISTRY OF GENERAL EDUCATION  
SOUTHERN PROVINCE  
COMMON SCHEME OF WORK  
BUSINESS STUDIES  
GRADE 9 TERM II**

**NAME OF SCHOOL: ..... TEACHER: ..... YEAR: .....**

WEEK	TOPIC	CONTENT	OUTCOMES	METHODOLOGIES	REFERENCES
1	Filing	<ul style="list-style-type: none"> <li>➤ Filing Systems               <ul style="list-style-type: none"> <li>- Central</li> <li>- Departmental</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Identify filing systems</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	Junior sec school office practice by E. Musonda page 77 - 89. Junior Business studies by L. Chibuye pages 44 - 53 Academic help line by Chibuye pages 177- 184. Business studies G 8 by chrispin Hampungani page 92- 107
2	Filing	<ul style="list-style-type: none"> <li>➤ Filing Methods               <ul style="list-style-type: none"> <li>- Alphabetical</li> <li>- Geographical</li> <li>- Numerical</li> <li>- Chronological</li> <li>- Subject</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Identify the methods of filing</li> <li>➤ File documents using different methods</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	Junior sec school office practice by E. Musonda page 77 - 89. Junior Business studies by L. Chibuye pages

					44 - 53 Academic help line by Chibuye pages 177- 184. Business studies G 8 by chrispin Hampungani page 92- 107
3	Filing	<ul style="list-style-type: none"> <li>➤ Filing Equipment <ul style="list-style-type: none"> <li>- Spike</li> <li>- Flat</li> <li>- Box</li> <li>- Vertical</li> <li>- Lateral</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Identify types of filing equipment</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	<p>Junior sec school office practice by E. Musonda page 77 - 89.</p> <p>Junior Business studies by L. Chibuye pages 44 - 53</p> <p>Academic help line by Chibuye pages 177- 184.</p> <p>Business studies G 8 by chrispin Hampungani page 92- 107</p>
4	Postal and Telecommunication Services	<ul style="list-style-type: none"> <li>➤ Postal Services <ul style="list-style-type: none"> <li>- Mail</li> <li>- Courier services</li> <li>- Poste Restante</li> <li>- Railex</li> <li>- Express Mail</li> <li>- Registered Mail</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Identify Postal Services</li> <li>➤ Demonstrate use of Postal Services</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	<p>Junior sec school office practice by E. Musonda page 35 - 47.</p> <p>Junior Business studies by L. Chibuye pages 54 – 61.</p> <p>Academic help line by Chibuye</p>

					pages 188 – 192.. Business studies G 8 by chrispin Hampungani page 36 – 49.
5	Postal and Telecommu ication Services	<ul style="list-style-type: none"> <li>➤ Postal Services <ul style="list-style-type: none"> <li>- Datapost</li> <li>- Parcels</li> <li>- Business Reply</li> <li>- Cards</li> <li>- Circulars</li> <li>- Printed Matter</li> <li>- Money Orders</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Identify Postal Services</li> <li>➤ Demonstrate use of Postal Services</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	<p>Junior sec school office practice by E. Musonda page 35 - 47.</p> <p>Junior Business studies by L. Chibuye pages 54 – 61.</p> <p>Academic help line by Chibuye pages 188 – 192.. Business studies G 8 by chrispin Hampungani page 36 – 49.</p>
6	Postal and Telecommu ication Services	<ul style="list-style-type: none"> <li>➤ Postal Services <ul style="list-style-type: none"> <li>- Money Transfer</li> <li>- Postal Orders</li> <li>- Cash On Delivery</li> <li>- Post Boxes and Private Bags</li> <li>- Free Post</li> <li>- Franking</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Identify Postal Services</li> <li>➤ Demonstrate use of Postal Services</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	<p>Junior sec school office practice by E. Musonda page 35 - 47.</p> <p>Junior Business studies by L. Chibuye pages 54 – 61.</p> <p>Academic help line by Chibuye pages 188 – 192..</p>

					Business studies G 8 by chrispin Hampungani page 36 – 49.
7	Mid term test				
8	Postal and Telecommu- nication Services	<ul style="list-style-type: none"> <li>➤ Telecommunication Services               <ul style="list-style-type: none"> <li>- Telephone</li> <li>- Telex</li> <li>- Telegram</li> <li>- Phonograms</li> <li>- Radio Messages</li> <li>- Facsimile</li> <li>- Mobile Phones</li> <li>- Internet</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Identify Telecommunication Services</li> <li>➤ Demonstrate use of Telecommunication Services</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	Junior sec school office practice by E. Musonda page 35 - 47. Junior Business studies by L. Chibuye pages 54 – 61. Academic help line by Chibuye pages 188 – 192.. Business studies G 8 by chrispin Hampungani page 36 – 49.
9	Entrepreneur- ship	<ul style="list-style-type: none"> <li>➤ Business Management               <ul style="list-style-type: none"> <li>- Financial Control</li> <li>- Production of goods and services</li> <li>- Quality Control</li> <li>- Stock Control</li> <li>- Marketing</li> <li>- Selling of goods</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Describe a Business Managemnet Sheet</li> <li>➤ Fill in a Business Management Sheet</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	Junior Business studies by L. Chibuye pages 64 – 68.. Academic help line by Chibuye pages 196 – 198. Business studies G 8 by chrispin Hampungani



		<ul style="list-style-type: none"> <li>and services</li> <li>- Record Keeping</li> <li>- Banking</li> <li>- Packing</li> <li>- Grading</li> <li>- Pricing</li> <li>- Investing and Expanding</li> <li>- Resources</li> <li>- Time</li> <li>- Clients</li> </ul>			page 36 – 49.
10	Entrepreneurship	<ul style="list-style-type: none"> <li>➤ Managing Business Finances <ul style="list-style-type: none"> <li>- Financial Control</li> <li>- Banking(deposits, withdrawals, loans)</li> </ul> </li> <li>➤ Keeping Financial Records <ul style="list-style-type: none"> <li>- Income and Expenditure Records</li> <li>- Balance Sheets</li> <li>- Business Reports</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Explain ways of Managing Business Finances</li> <li>➤ Explain Basic Financial Records</li> <li>➤ Prepare Basic Financial Records</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> </ul>	<p>Junior Business studies by L. Chibuye pages 64 – 68..</p> <p>Academic help line by Chibuye pages 196 – 198.</p> <p>Business studies G 8 by Chrispin Hampungani page 36 – 49</p>
11	Entrepreneurship	<ul style="list-style-type: none"> <li>➤ Dissolution of Companies</li> </ul>	<ul style="list-style-type: none"> <li>➤ State reasons for Dissolving</li> </ul>	<ul style="list-style-type: none"> <li>➤ Verbal</li> </ul>	Junior Business studies by L.

		<ul style="list-style-type: none"> <li>- End of Time Frame</li> <li>- Pay Back of Start-up Capital</li> <li>- Sharing of Profits</li> </ul>	Companies	exposition ➤ Note taking ➤ Question and answer	Chibuye pages 64 – 68.. Academic help line by Chibuye pages 196 – 198. Business studies G 8 by chrispin Hampungani page 36 – 49
12/13	MOCK EXAMS				

MINISTRY OF GENERAL EDUCATION  
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**COMMON SCHEMES OF WORK**  
**BUSINESS STUDIES**  
**GRADE 9 TERM III**

**NAME OF SCHOOL:** ..... **TEACHER:** ..... **YEAR:** .....

WEEK	TOPIC	CONTENT	OUTCOMES	METHODOLOGIES	REFERENCES
1	Commonly Used Business Abbreviations	Business Abbreviations - A/C - Bal - B/d - B/f - C.A.I - C.W.O - c/d - c/f - chq. - Co. - ATM - ONCO - etc	➤ identify the commonly used business abbreviations	➤ Verbal exposition ➤ Note taking ➤ Question and answer	Junior Business studies by L. Chibuye pages 62 - 63. Academic help line by Chibuye pages 193 - 195. Business studies G 9 by chrispin Hampungani page 130 - 134 Junior sec school office practice by E. Musonda page 125 - 131.
2	REVISION	TRIAL BALANCE	Develop an understanding of the trial balance	➤ Verbal exposition ➤ Note taking ➤ Question and answer ➤ Demonstration	Junior Business studies by L. Chibuye pages Academic help line by Chibuye pages Business studies G 9 by chrispin Hampungani page Business Accounting Vol 1 by F. Wood

3	REVISION	FINAL ACCOUNTS	Develop an understanding of the trading account, profit and loss and the balance sheet	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> <li>➤ Demonstration</li> </ul>	Junior Business studies by L. Chibuye pages Academic help line by Chibuye pages Business studies G 9 by chrispin Hampungani page Business Accounting Vol 1 by F. Wood
4	REVISION	BOOKS OF ORIGINAL ENTRY	Develop an understanding of the seven books of original entry	<ul style="list-style-type: none"> <li>➤ Verbal exposition</li> <li>➤ Note taking</li> <li>➤ Question and answer</li> <li>➤ Demonstration</li> </ul>	Junior Business studies by L. Chibuye pages Academic help line by Chibuye pages Business studies G 9 by chrispin Hampungani page Business Accounting Vol 1 by F. Wood
5	GENERAL REVISION AND CONSOLIDATION OF WORK				
6-13	FINAL EXAMINATION				