

# **ICT IN ACCOUNTING SYLLABUS.**

**OPTIONS: ACCOUNTING PROFESSION PROGRAM**

**SENIOR 4 - 6**

**Kigali, 2022**

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## FOREWORD

Rwanda Basic Education Board (REB) is honored to avail the ICT in Accounting Syllabus for the Professional Accounting Program. This syllabus serves as an official guide to teaching and learning of ICT in the Accounting Program. It ensures consistency and coherence in the delivery of quality education for the Technician Accountant that the country deserves.

The Ministry of Education, through Rwanda Basic Education Board (REB), has undertaken the task to introduce the professional accounting Program in the second cycle of secondary education level. The underlying principle behind the introduction of this program is to ensure that the curriculum responds to the needs of the students, the society, and the labor market.

ICT in Accounting is one of the subjects of the Competence Based Curriculum that contributes to shape the students with required knowledge, skills, attitudes, and values to produce well-trained Technician Accountants at Secondary school level. High Quality Technician Accounting program is an important component of Finance and Economic development of the Rwanda Vision 2050, “The Rwanda We Want” that aims at transforming the country’s socioeconomic status. It is only the qualified Technician Accountant who can significantly play a major role in this socioeconomic transformation journey. ICT in Accounting subject teaches basic computer skills, accounting software and online business correspondence to train a Technician Accountant capable of successfully performing his/her duties.

The ambition to develop a knowledge-based society and the growth of regional and global competition in the jobs market has necessitated the shift to a competence-based syllabus. With the help of the teachers whose role is central to the success of the syllabus, students will gain appropriate skills and be able to apply what they have learned in real life situations. Hence they will make a difference not only to their own lives but also to the success of the nation.

I wish to sincerely extend my appreciation to the people who contributed towards the development of this ICT in Accounting syllabus particularly teachers, REB and its staff who organized the whole process from its inception. Special appreciation goes to the development partners who supported the exercise throughout.

Any comments or contributions towards the improvement of this syllabus for the next edition is welcome.

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Director General, REB

## **ACKNOWLEDGEMENT**

I wish to sincerely express my special appreciation to the people who played a role in the development of ICT in Accounting syllabus. The process would not have been successful without the support from different stakeholders.

I wish to sincerely express my appreciation to the institutions which contributed to the development of this syllabus until its completion. These are the ICPAR, REB, Allan & Gill Gray Philanthropy Rw, Educate!, public and private Universities , Public and Private secondary schools, Independent Consultant companies who availed their staff at various stages of the development of this syllabus.

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# 1. GENERAL INTRODUCTION

## 1.1. Background on introduction of the Accounting Profession Option in secondary schools

The National Strategic for Transformation (NST1) states that, for Rwanda to become a Knowledge based economy, one of the targets is to avail a competent and skilled workforce with capable and performing organizations.

The Education Sector Strategic Plan (2018/19–2023/24) accommodates new thinking and policy directions that will support Rwanda’s aspirations for transformation from a predominantly agrarian-based, low-income economy to an industrial upper middle-income nation by 2035. This vision is premised on the ability of Rwanda’s education system to produce enough and appropriately skilled workforce capable of realizing this aspiration, as well as upgrading the skills and competencies of the existing workforce.

In this regard, a competency proficiency assessment carried out indicated that majority of the current Public Financial Management (PFM) staff in public entities do not have the required skills to achieve excellent performance in the PFM system necessary to move the country to the next level of becoming a middle-income country.

An analysis of approved organizational structures of public entities and subsidiary entities show that to achieve a critical mass of PFM staff across the PFM disciplines, the government requires training of 8,441 staff to be employed in the public entities and the subsidiary entities (MINECOFIN, 2018-2024, Public Financial Management Learning and Development Strategy).

From this perspective, the Ministerial Order N° 002/MINEDUC/2021 of 20/10/2021 establishing curriculum in general, professional, and technical and vocational basic education introduced the Accounting Profession Option under the management of Rwanda Basic Education Board (REB).

Accounting Profession Option is being introduced to provide the support needed in accounting, with capacity to progress in different advanced accounting professions. This decision aims to meet the current and contextual accounting needs that present high demand to provide the accountant technicians at different levels of the accounting system, particularly in the community.

For implementation of the above-mentioned Ministerial order, the ICT in Accounting syllabus is developed to help students in Accounting Profession option to become competent Accountant Technicians.

The motive of developing ICT in Accounting is to ensure that the syllabus is responsive to the needs of the student and to shift from objective and knowledge-based learning to competence-based learning. Emphasis in the development of this syllabus is put more on

skills, competences, and the coherence within the existing content by benchmarking with syllabi elsewhere with best practices.

The ICT in Accounting syllabus guides the interaction between the teacher and the students in the learning processes and highlights the competences a student should acquire during and at the end of each unit of learning.

Students will have the opportunity to apply ICT skills in different contexts that involve production, Finance and Economics and see its importance in daily life. Teachers will help the students appreciate the relevance and benefits of studying this subject at an advanced level. This syllabus is prepared to be taught in three periods a week in the Accounting Profession Option.

## **1.2 Accounting Profession Option leaver's profile**

Upon completion of upper secondary education in accounting, the student should have acquired relevant knowledge, skills, and attitudes to:

- Prepare, analyse, and interpret financial statements.
- Apply the key features of the taxation system and compute tax liabilities.
- Apply auditing principles.
- Apply basic principles of Management accounting.
- Act in accordance with the fundamental principles of personal and ethical behaviour.
- Apply digital and data technologies relevant to finance activities.
- Develop and maintain effective stakeholder relationships.
- Manage human and financial resources effectively and efficiently.
- Express themselves fluently with confidence in official languages.
- Demonstrate appropriate civic and moral norms and values of the society.

- Contribute to the development of the country through acquisition of financial, vocational, and entrepreneurial skills in the business development.
- Demonstrate knowledge and skills required to progress to the next career path.

## **2. Teaching and learning ICT in Accounting**

### **2.1. Rationale of teaching and learning ICT in Accounting**

#### **2.1.1. ICT and society**

Information and communication technologies (ICT) play a significant role in all aspects of modern society. ICT has changed the way in which we communicate with each other, how we find needed information, work, conduct business, interact with government agencies, and how we manage our social lives. As ICT affect everyday lives, they also impact the macroeconomic growth, which in turn further affects society by enabling infrastructure and standard of living improvements.

Advancement in technology has affected the way things are done in various domains. Accounting is no exception. The traditional books are being replaced by computers. Accounting staff are required to be computer literate and spend more time in front of a computer screen than writing on papers and in books. This is because information and communications technology bring lots of benefits to accounting, among which are: accuracy, speed of processing information, ability to process high volumes of information, security, performing reconciliations, ease and capacity of information storage.

ICT is key to the Rwandan education ambition of developing a knowledge-based and technology-led economy since it provides to students all required knowledge and skills to be used in different learning areas. Therefore, ICT in Accounting is an important subject as it supports other subjects. This ICT in Accounting syllabus provides appropriate skills, attitudes, and values needed by Accountant Technicians.

#### **2.1.2. ICT in Accounting and students**

Students need to have ICT competences in accounting to be effective members of Rwandan society including the ability to record, classify, summarize, interpret, and analyze the common financial transactions and present the financial reports to the different users.

Therefore, ICT in Accounting equips students with knowledge, skills, and attitudes necessary to enable them to succeed in an area of rapid technological growth, production, finance, and socio-economic development. Mastery of ICT ideas makes students confident in accounting problem-solving. It enables the students to be systematic, creative, and self-confident in using ICT in Accounting and techniques to reason logically; think critically; develop imagination, initiatives, and flexibility of mind.

In this regard, learning ICT in Accounting needs to include practical problem-solving activities with opportunities for students to plan their own investigations in order to develop their ICT competence and confidence in Accounting.

As new technologies have had a dramatic impact on all aspects of life, wherever possible in ICT in Accounting, students should have access to ICT equipment, accounting software and applications. With this access, students will acquire experience enabling them to integrate in the rapidly evolving World and Rwandan society and participate in the improvement of the Rwandan financial sector.

## **2.2. Competences**

Competence is defined as the ability to perform a particular task successfully, resulting from having gained an appropriate combination of knowledge, skills, attitudes, and values.

The ICT in Accounting syllabus gives the opportunity to students to develop different competences, including basic competences and generic competences.

Basic competences are addressed in the stated broad subject competences and in key competences highlighted year on year basis and in each learning unit.

The generic competences that must be emphasized and reflected in the learning process, are briefly described below and teachers will ensure that students are exposed to tasks that help them acquire the skills.

### **2.2.1. Generic Competences**

**Critical and problem-solving skills:** By using ICT in Accounting competences, students use different techniques to solve Accounting problems related to production, financial or economic situations. They are engaged in ICT thinking, they construct, symbolize, apply and generalize ICT ideas in Accounting. The acquisition of such skills will help students to think imaginatively and broadly to evaluate and find solutions to problems encountered in all financial situations.

**Creativity and innovation:** The acquisition of such skills will help students to take initiatives and use imagination beyond knowledge provided to generate new ideas and construct new concepts. Students improve these skills through project-based works and skill lab activities in mathematics.

**Research:** This will help students to find answers to questions basing on existing information and concepts and to explain phenomena basing on findings from information gathered.

**Communication skills:** Students effectively communicate their findings through explanations, construction of arguments and drawing relevant conclusions/ decisions.

Teachers, irrespective of not being teachers of language, will ensure the proper use of the language of instruction by students which will help them communicate clearly and confidently and convey ideas effectively through speaking and writing and using the correct language structure and relevant vocabulary.

**Cooperation, interpersonal management and life skills:** Students are engaged in cooperative learning groups to promote higher achievement than do competitive and individual work. This will help them to cooperate with others as a team in whatever task assigned and to practice positive ethical moral values and respect for the rights, feelings, and views of others.

**Lifelong learning:** The acquisition of such skills will help students to update knowledge and skills with minimum external support and to cope with evolution of knowledge for personal fulfillment in areas that need improvement and development.

### 2.2.2. Broad ICT in accounting Competences

During and at the end of the learning process, the student can:

- Prepare business correspondence documents, save them in two different formats: word and pdf
- Use different formulas and functions to perform different financial calculations
- Identify and create a database for a given situation
- Create a static website
- Use different ICT tools in accounting activities

- Operate online transactions
- Configure and manipulate the available accounting software
- Use accounting software namely SAGE 100 and QUICKBOOKS to generate automatically financial reports
- Prepare different presentations about all necessary information and reports

### **2.2.3. ICT in accounting and Developing Competences**

The national policy documents based on national aspirations identify some ‘basic competences’ alongside the ‘Generic competences’ that will develop higher order thinking skills and help students learn subject content and promote application of acquired knowledge and skills.

Through observations, constructions, using symbols, applying, and generalizing ICT ideas in accounting, and presentation of information during the learning process, the student will not only develop deductive and inductive skills but also acquire cooperation and communication, critical thinking, and problem-solving skills. This will be realized when students make presentations leading to interpretations and conclusions at the end of each learning unit. This will be achieved through group work and cooperative learning which in turn will promote interpersonal relations and teamwork.

The acquired knowledge while learning ICT in accounting will develop a responsible citizen who adapts to scientific reasoning and attitudes and develops confidence in independent reasoning. The student should show concern of individual attitudes, environmental protection and comply with the scientific method of reasoning. The scientific method should be applied with the necessary rigor, intellectual honesty to promote critical thinking while systematically pursuing the line of thought.

The selection of types of learning activities must focus on what the students are able to demonstrate as competence throughout and at the end of the learning process.

### **2.3. Pedagogical approach**

The change to a competence-based curriculum is about transforming learning, ensuring that learning is deep, enjoyable, and habit-forming.

In order for secondary school Accounting students to develop 21st century skills and technical accounting skills, the pedagogical structure of skills lab is provided in the learning and teaching activities. Skills lab is an easy method to change teacher's pedagogy from theory-based to competency-based instruction. Skills lab ensures teachers are accountable to completing all the learning activities and projects as outlined in the syllabus and it enables students acquire real life experiences. Students should engage in business clubs to guarantee that they practice real accounting profession.

### **2.3.1. Role of the student**

In the competence-based curriculum, the student is the principal actor of his/her education. He/she is not an empty bottle to fill. Considering the initial capacities and abilities of the student, the syllabus lists under each unit, suggested engaging activities for the student in the learning process.

The teaching and learning process will be tailored towards creating a student friendly environment basing on the capabilities, needs, experience and interests. Therefore, the following are some of the roles or the expectations from the students:

- Students construct the knowledge either individually or in groups in an active way. From the learning theory, students move in their understanding from concrete through pictorial to abstract. Therefore, the opportunities should be given to students to manipulate concrete objects and to use models.
- Students are encouraged to use computers. This stimulates ICT as it is really used, both on job and in accounting calculations. Frequent use of computers can enhance students' understanding and mastering of the accounting software.
- Students work on one competence at a time in form of concrete units with specific learning objectives broken down into knowledge, skills, attitudes, and values.
- Students will be encouraged to do research and present their findings through group work activities.
- A student is cooperative: students work in heterogeneous groups to increase tolerance and understanding.
- Students are responsible for their own participation and ensure the effectiveness of their work.
- Students are encouraged to participate in the creation and the running of the Students Business Club (SBC) in which they will apply all the skills and knowledge got from various Accounting subjects.

- Help is sought from within the group and the teacher is asked for help only when the whole group agrees to ask a question. The students who learn at a faster pace may help others later on.
- Participants ensure the effective contribution of each member, through clear explanation and argumentation to improve the English literacy, to develop a sense of responsibility, to increase self-confidence and the public speech ability, etc.

### **2.3.2. Role of the teacher**

In the competence-based curriculum, the teacher is a facilitator, organizer, advisor, a conflict solver, etc. He/she has to ensure that cross-cutting issues are addressed appropriately in teaching and learning process.

The specific duties of the teacher in a competence-based approach are the following:

- He/she is a facilitator, his/her role is to provide opportunities for students to discuss problems that interest and challenge them and that, with appropriate effort, they can solve them. This requires an elaborated/prepared plan of activities, related learning materials and appropriate learning environment.
- He/she is an organizer: his/her role is to organize the students in the classroom or outside and engage them through participatory and interactive methods during the learning processes as individuals, in pairs or in groups. To ensure that the learning is personalized, active, participative, and co-operative, the teacher must identify the needs of the students, the nature of the learning to be done, and the means to shape learning experiences accordingly.
- He/she is an advisor: he/she provides counseling and guidance for students in need. He/she comforts and encourages students by valuing their contributions in the class activities. Since every student is expected to have a viable business idea from Senior Four, for which he/she will develop a business plan and implement it, teachers are encouraged to provide continuous coaching throughout the entire cycle.
- He/she is a conflict-solver: most of the competence-based activities are performed in groups. The members of a group may have problems such as attribution of tasks; they should find useful and constructive the intervention of the teacher as a unifying element.
- He/she is ethical and preaches by examples, being impartial, being a role-model, and caring for individual needs of students. Slow students and students with physical impairments are provided a special assistance through remedial activities or re-enforcement activities. One should notice that this list is not exhaustive.

### 2.3.3. Special needs education and inclusive approach

All Rwandans have the right to access education regardless of their different needs. The underpinnings of this provision would naturally hold that all citizens benefit from the same menu of educational programs. The possibility of this assumption is the focus of special needs education. The critical issue is that we have students who are totally different in their ways of living and learning. The difference can either be emotional, physical, sensory, and intellectual learning challenged traditionally known as mental retardation.

These students equally have the right to benefit from the free and compulsory basic education in the nearby ordinary/mainstream schools. Therefore, the schools' role is to enroll them and set strategies to provide relevant education to them. The teacher therefore is requested to consider each student's needs during teaching and learning process. Assessment strategies and conditions should also be standardized to the needs of these students. Detailed guidance for each category of students with special educational needs is provided for in the guidance for teachers.

### 2.4. Assessment approach

Assessment is the process of evaluating the teaching and learning processes through collecting and interpreting evidence of individual student's progress in learning and to make a judgment about a student's achievements measured against defined standards. Assessment is an integral part of the teaching and learning processes. In the competence-based curriculum, assessment must also be competence-based; whereby a student is given a complex situation related to his/her everyday life and asked to try to overcome the situation by applying what he/she learned.

Assessment will be organized at the following levels: Comprehensive assessment (School-based assessment, District based assessment, National based assessment) and National examinations.

#### Weighting of items

Types of assessment	Category of assessment	Weight
Comprehensive assessment	School based assessment	10%
	District based assessment	
	National based assessment	
National examination	Practical assessment	90%

### **2.4.1. Structure and format of the examination**

There will be one paper in ICT in Accounting at the end of S6. The paper will be composed of two sections, where the first section will be composed with short answer items or items with short explanations which include the questions testing for knowledge and understanding, quick applications of basic ICT skills in accounting, production, finance, and economics. The second section will be composed with practice questions or answers with constructions, more calculations, interpretation, and report generating. The items for the second section will emphasize on the mastering of accounting software concepts. In this section, the assessment will find out not only what skills and facts have been mastered, but also how well students understand the process of accounting cycle by using accounting software such as SAGE and QUICKBOOKS and whether they can link the application of what they have learned to the context or to the real-life situations.

The following topics must be assessed: Basic computer skills, writing and formatting all business correspondence documents in Ms Word, preparation of cash budget and payroll in Ms Excel, preparation of any presentation in PowerPoint Presentation, creation of a simple database in Ms Access, use and importance of ICT tools in accounting, installation of accounting software (SAGE 100, QUICKBOOKS) and use of them from creation of company profile to presentation of final reports.

### **2.4.2. Types of Assessment**

#### **a) Formative Assessment**

Formative assessment helps to check the efficiency of the process of learning. It is done within the teaching/learning process. Continuous assessment involves formal and informal methods used by schools to check whether learning is taking place. When a teacher is planning his/her lesson, he/she should establish the criteria for performance and behavior changes at the beginning of a unit. Then at the end of every unit, the teacher should ensure that all the students have mastered the stated key unit competences basing on the criteria stated, before going to the next unit.

Additionally, teachers should provide projects to students that will test certain skills that students have acquired. They should also provide feedback to students and remediation before starting the next unit or lesson. The feedback depends on the quality of feedback and how the student receives and ultimately used it.

Projects assessment are practical learning activities (that can be accomplished beyond 1 day, a week, or a month) that the teacher assigns students to undertake after teaching a given lesson or unit (s) to practically demonstrate the mastery of one or several competences.

The teacher will assess how well each student masters both the subject and the generic competences described in the syllabus and from this, the teacher will gain a picture of the all-round progress of the student.

The teacher will use one or a combination of the following:

- Observation
- Pen and paper
- Oral questioning

#### **b) Summative assessment**

When assessment is used to record a judgment of a competence or performance of the student, it serves a summative purpose. Summative assessment gives a picture of a student's competence or progress at any specific moment. The main purpose of summative assessment is to evaluate whether learning objectives have been achieved and to use the results for the ranking or grading of students, for deciding on progression, for selection into the next level of education and for certification. This assessment should have an integrative aspect whereby a student must be able to show mastery of all competences.

Comprehensive assessments average marks by grade (Senior 4 to Senior 6) will contribute 10% of the final national examination but will be progressively increased as teachers gain more experience and confidence in assessment techniques.

#### **2.4.3. Record keeping**

This is gathering facts and evidence from assessment instruments and using them to judge the student's performance by assigning an indicator against the set criteria or standard. Whatever assessment procedures used shall generate data in the form of scores which will be carefully recorded and stored in a portfolio as they will contribute for remedial actions, for alternative instructional strategy and feedback to the student and to the parents, to check the learning progress and to advise accordingly or contribute to the final assessment of the students.

This portfolio is a folder (or binder or even a digital collection) containing the student's work as well as the student's evaluation of the strengths and weaknesses of the work. Portfolios also reflect work produced (such as papers and assignments) or a record of the activities

undertaken over time as part of student learning. Portfolios will serve as a verification tool for each student that he/she attended the whole learning process before undergoing the summative assessment for the subject.

#### **2.4.4. Item writing in summative assessment**

When assessment is used to record a judgment of a competence or performance of the student, it serves a summative purpose. Summative assessment gives a picture of a student's competence or progress at any specific moment. The main purpose of summative assessment is to evaluate whether learning objectives have been achieved and to use the results for the ranking or grading of students, for deciding on progression, for selection into the next level of education and for certification. This assessment should have an integrative aspect whereby a student must be able to show mastery of all competences.

It can be internal school-based assessment or external assessment in the form of national examinations. School based summative assessment should take place once at the end of each term and once at the end of the year. School summative assessment average scores for each subject will be weighted and included in the final national examinations grade. School based assessment average grade will contribute a certain percentage as teachers gain more experience and confidence in assessment techniques and in the third year of the implementation of the new curriculum it will contribute 10% of the final grade but will be progressively increased. Districts will be supported to continue their initiative to organize a common test per class for all the schools to evaluate the performance and the achievement level of students in individual schools. External summative assessment will be done at the end of term 3.

#### **2.4.5. Reporting to Parents**

The wider range of learning in the Competence- based curriculum means that it is necessary to think again about how to share students' progress with parents. A single mark is not sufficient to convey the different expectations of learning highlighted in learning objectives. The most helpful reporting is to share what students are doing well and where they need to improve.

In addition to the school report, student's portfolio containing student's results, behavior, and the report from a team of all concerned teachers about the progress of students will be shared to parents in order to provide feedback to the school administration.

## **2.6. Resources**

### **2.6.1. Materials needed for implementation of this syllabus**

The following list shows the main materials/equipment needed in the learning and teaching process:

- Materials to encourage group work activities and presentations: Books, Computers (Desktops & laptops) and projectors, billing devices, detector and counting machine
- Materials for enhancing research skills: Textbooks and internet (the list of the textbooks to consult is given in the reference at the end of the syllabus and those books can be found in printed or digital copies).
- The technology used in teaching and learning of ICT in Accounting must be regarded as tools to enhance the teaching and learning process and not to replace teachers

### **2.6.2. Human Resource**

The effective implementation of this syllabus needs a joint collaboration of educators at all levels. Given the material requirements, teachers are expected to accomplish their noble role as stated above. On the other hand, school Head Teachers and Directors of studies are required to make a follow-up and assess the teaching and learning process of this subject. These combined efforts will ensure bright future careers and lives for students as well as the contemporary development of the country.

The teacher of ICT in Accounting should have the following skills, values, and qualities:

- Engage students in a variety of learning activities.
- Use multiple teaching and assessment methods, techniques, and approaches.
- Adjust instruction to the level of the students.
- Have creativity and innovation in the teaching and learning process.
- Be a good communicator and organizer.
- Be a guide/ facilitator and a counsellor.

- Manifest passion and impartial love for students in the teaching and learning process.
- Make useful link of ICT in Accounting with other Subjects and real-life situations, especially provide real life application of ICT in relation to accounting, Financial management, auditing, Taxation, Accounting and Entrepreneurship.
- Have a good mastery of accounting and ICT.
- Have good classroom management skills.

### **3. SYLLABUS UNITS**

#### **3.1. Presentation of the structure of the Syllabus Units**

ICT in Accounting is developed to be taught and learnt in advanced level of secondary education, i.e., in S4, S5 and S6 respectively. It means that ICT in Accounting syllabus is developed for Professional Accounting Program. At every grade, the syllabus is structured in Topic Areas, sub-topic Areas and then further broken down into Units to promote the uniformity, effectiveness and efficiency of teaching and learning ICT in Accounting. The units have the following elements:

- Unit is aligned with the Number of Periods.
- Each Unit has a Key Unit Competence whose achievement is pursued by all teaching and learning activities undertaken by both the teacher and the students.
- Each Key Competence of the unit is broken into three types of Learning objectives as follows:
  - a) Type I: Learning objectives relating to knowledge and understanding (Type I Learning objectives are also known as Lower Order Thinking Skills or LOTS)
  - b) Type II and Type III: These are learning objectives relate to acquisition of skills, attitudes, and values (Type II and Type III Learning objectives are also known as Higher Order Thinking Skills or HOTS) – These Learning Objectives are actually considered to be the ones targeted by the Competence Based Curriculum.
- Each unit has a content which indicates the scope of coverage of what to be taught and learnt in line with stated learning objectives
- Each unit suggests a non-exhaustive list of learning activities that are expected to engage, as much as possible, students in an

interactive learning process (student-centered and participatory approaches).

- Finally, each unit is linked to other subjects, its assessment criteria, and the materials (or Resources) that are expected to be used in teaching and learning process.

The ICT in Accounting syllabus for Professional Accounting Program has 2 main topic areas: computer basics and accounting software that are found in S4, S5 and S6. These Topics areas are broken down into different units as follow: 8 units in S4, 9 units in S5 and 10 units in S6.

### **3.2. Senior four**

#### **3.2.1. Key Competences at the end of Secondary Four Accounting**

After completion of secondary 4, the ICT in Accounting syllabus will help the student to:

- Identify various computer security threats and prevent them
- Write different documents format by using tools found in Ms Word
- Perform different calculations and summarize data using Excel provided tools
- Prepare a PowerPoint Presentation
- Create and manipulate a simple database
- Use online means to carry out online business correspondence
- Use different ICT tools in accounting
- Create a static website using HTML tags

### 3.2.2 ICT in Accounting units for Senior Four

<b>Subject:</b> ICT in Accounting		<b>Senior 4</b>	<b>Option :</b> Accounting	
<b>Topic Area:</b> Computer basics		<b>Sub Topic:</b> Computer security		
<b>UNIT 1:</b> Computer security			<b>No. of periods:</b> 16	
<b>Key Unit competence:</b> Identify various computer security threats and prevent them				
Learning objectives			Content	Teaching / Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<ul style="list-style-type: none"> <li>Describe various kinds of attacks and security threats</li> <li>Describe physical and logical security</li> <li>List and describe the importance of computer security in different fields</li> </ul>	<ul style="list-style-type: none"> <li>Identify and distinguish various security threats</li> <li>Set up physical security for computers</li> </ul>	<ul style="list-style-type: none"> <li>Show concern on computer threats</li> <li>Show awareness on hardware and software security</li> <li>Appreciate the importance of computer security</li> </ul>	<ul style="list-style-type: none"> <li>Introduction to computer security</li> <li>Importance of computer security in different fields</li> <li>Computer threats                             <ul style="list-style-type: none"> <li>– Physical threats</li> <li>– Logical threats</li> </ul> </li> <li>Computer virus</li> <li><b>Computer attacks:</b></li> </ul>	<ul style="list-style-type: none"> <li>In group, students write an essay on the importance of computer security</li> <li>Teacher will provide a computer that is infected by virus and ask students to detect and remove (scan) them</li> <li>Students write an essay on computer threats and their solutions</li> <li>In groups, and under the guidance of the teacher, students create username and password on computers</li> </ul>

<ul style="list-style-type: none"> <li>Describe various security mechanism and tools</li> </ul>	<ul style="list-style-type: none"> <li>Apply computer security mechanism against computer threats and configure them properly</li> </ul>		<p>Virus, Trojans, Worms, Website Hacking, Cybercrime, Unwanted content, Pornography and Violence, Computer network, Internet, removable media</p> <ul style="list-style-type: none"> <li><b>Threats protection and precaution:</b> <ul style="list-style-type: none"> <li>Antivirus</li> <li>Anti-spyware</li> <li>Firewall</li> <li>Access Control through username and Password</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>With guidance of the teacher, the student installs an anti-virus.</li> </ul>
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**Assessment criteria:** Students can identify various computer security threats and prevent them

**Link to other subjects:** ICT and Computer sciences

**Resources:** ICT books, computer sciences books

<b>Subject:</b> ICT in Accounting			<b>Senior 4</b>	<b>Option :</b> Accounting
<b>Topic Area:</b> Office programs			<b>Sub Topic:</b> Word processing	
<b>UNIT 2:</b> Word processing				<b>No. of periods:</b> 11
<b>Key Unit competence:</b> Write different documents format by using tools found in Ms Word				
<b>Learning objectives</b>			<b>Content</b>	<b>Teaching / Learning Activities</b>
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>		
<ul style="list-style-type: none"> <li>Recall the use of computer in writing different documents</li> <li>Understand the use of different tools in Word processing and prepare correspondence documents</li> </ul>	<ul style="list-style-type: none"> <li>Use different tools of all Word processing menu and apply them to prepare different documents</li> </ul>	<ul style="list-style-type: none"> <li>Appreciate the word processing as one of the Microsoft office packages that used in writing</li> </ul>	<ul style="list-style-type: none"> <li>Text formatting</li> <li>(Font, text case, bold, italic, underline)</li> <li>Paragraph formatting (text alignment, line and paragraph spacing, indentation, bullets and numbering)</li> <li>Inserting table, picture and shapes</li> <li>Charts and SmartArt</li> <li>Headers, footers and page numbers</li> </ul>	<ul style="list-style-type: none"> <li>In groups, the student analyzes and discuss different tools to apply while writing a document containing objects</li> <li>Individually, the students write a composition about their schools and apply all they learned in word processing</li> </ul> <p><b>Skill lab</b></p> <p>Students apply Word processing skills to prepare a document on the profile of their schools</p>

			<ul style="list-style-type: none"><li>- Insert/delete header and footer</li><li>- Add page number</li><li>• Table of content and table of figures</li></ul>	
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**Assessment criteria:** Student can prepare different document formats including business correspondence documents

**Link to other subjects:** ICT, English

**Resources:** ICT in Accounting books, Computers

<b>Subject:</b> ICT in Accounting			<b>Senior 4</b>	<b>Option :</b> Accounting
<b>Topic Area:</b> Office programs			<b>Sub Topic:</b> Spreadsheet	
<b>UNIT 3:</b> Microsoft Excel				<b>No. of periods:</b> 20
<b>Key Unit competence:</b> Perform different calculations and summarize data using Excel provided tools				
<b>Learning objectives</b>			<b>Content</b>	<b>Teaching / Learning Activities</b>
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>		
<ul style="list-style-type: none"> <li>Recall of some mathematical operators and functions</li> <li>Understanding the use of formulas and functions in Excel</li> <li>Analyse data using different Excel tools</li> </ul>	<ul style="list-style-type: none"> <li>Apply formulas and function to do some calculation</li> <li>To summarize data in table by using different Excel tools</li> </ul>	<ul style="list-style-type: none"> <li>Appreciate the importance of formula and functions in carrying out calculations</li> <li>Develop self-confidence in using of functions in calculation</li> <li>Appreciate how data analysis becomes easy when Excel is used.</li> </ul>	<ul style="list-style-type: none"> <li>Worksheet and workbooks basics (Opening workbooks, Creating, deleting, renaming worksheets, Loan Amortization worksheet template)</li> <li>Cell basics (Alignment , Font )</li> <li>References (Cell References, text alignment, font)</li> <li>Arithmetic operators in formulas (+, -, *, /)</li> <li>The use of functions</li> <li>Table and border design</li> <li>Creation of charts</li> </ul>	<ul style="list-style-type: none"> <li>Teacher explains to students what Spread sheet is and its importance</li> <li>Under the guidance of the teacher, students carry out different tasks like calculations, data entry, ...</li> <li>Skill lab: Every student prepares a budget for an event that will be attended by many the whole school.</li> </ul>

			<ul style="list-style-type: none"> <li>• Data organization (filtering, sorting)</li> <li>• Financial functions <ul style="list-style-type: none"> <li>– Aggregate functions (SUM, AVERAGE, COUNT, MAX, Min, )</li> <li>– Financial function (SL, NPV, FV, DB)</li> </ul> </li> <li>• Conditional Formatting</li> <li>• Data validation in spread sheet</li> <li>• Creation of pivot tables</li> <li>• Creating Excel data entry forms</li> </ul>	
<b>Assessment criteria:</b> Ability to perform different calculations and summarize data using Excel provided tools				
<b>Link to other subjects:</b> ICT, Mathematics, Financial accounting				
<b>Resources:</b> ICT books, Mathematics, computers, projectors				

<b>Subject:</b> ICT in Accounting			<b>Senior 4</b>	<b>Option :</b> Accounting
<b>Topic Area:</b> Office programs			<b>Sub Topic:</b> Presentation	
<b>UNIT 4 :</b> Microsoft Power Point				<b>No. of periods:</b> 11
<b>Key Unit competence:</b> Prepare a PowerPoint Presentation				
<b>Learning objectives</b>			<b>Content</b>	<b>Teaching / Learning Activities</b>
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>		
<ul style="list-style-type: none"> <li>List the strategies to make a good presentation</li> <li>Explain the different use of PowerPoint Presentation</li> </ul>	<ul style="list-style-type: none"> <li>Apply different design while creating a PowerPoint presentation</li> <li>Apply and insert different objects in prepared presentation</li> <li>Apply animation and slide show presentation</li> </ul>	<ul style="list-style-type: none"> <li>Show an interest in exchanging ideas when providing the comments on different presentations</li> <li>Appreciate the way others present their works</li> <li>Develop self-confidence and self-esteem while presenting</li> </ul>	<ul style="list-style-type: none"> <li>Creating a presentation:</li> <li>Organizing slides</li> <li>Applying design themes</li> <li>Inserting objects in presentation (Video, audio, pictures, Chart and table)</li> <li>Apply animation options</li> </ul>	<ul style="list-style-type: none"> <li>Individually, student prepare a presentation about different topics given by teacher</li> <li>Each student by using projector present findings from the topic to the rest of class</li> </ul> <p><b>Skill lab</b></p> <p>The student will prepare a business plan and present it to others</p>
<b>Assessment criteria:</b> The student should be able to prepare a presentation				
<b>Link to other subjects:</b> ICT, Mathematics				
<b>Resources:</b> Laptop, ICT books, projector				

<b>Subject:</b> ICT in Accounting			<b>Senior 4</b>	<b>Option :</b> Accounting
<b>Topic Area:</b> Office programs			<b>Sub Topic:</b> Database	
<b>UNIT 5:</b> Database Management with Access				<b>No. of periods:</b> 14
<b>Key Unit competence:</b> Create and manipulate a simple database				
<b>Learning objectives</b>			<b>Content</b>	<b>Teaching / Learning Activities</b>
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>		
<ul style="list-style-type: none"> <li>• Describe database concepts,</li> <li>• Explain table, record, field, data types, primary key, foreign key, relationship in tables</li> </ul>	<ul style="list-style-type: none"> <li>• Identify important Entities and their Attributes from a given real life situation.</li> <li>• Draw an Entity and their associated Attributes</li> <li>• Create a database with related tables</li> </ul>	<ul style="list-style-type: none"> <li>• Appreciate the role of database in real life</li> <li>• Identity appropriate database for a given situation</li> </ul>	<ul style="list-style-type: none"> <li>• Understanding database (concepts, database approaches: computerized, paperbased)</li> <li>• Key terms <ul style="list-style-type: none"> <li>– Relational database</li> <li>– Relational DBMSs</li> </ul> </li> <li>• Database Design process (Information gathering, identifying entities, etc)</li> <li>• Creating, Saving, opening a database</li> <li>• Creation of table relationships</li> </ul>	<ul style="list-style-type: none"> <li>• Under the guidance of the teacher, students do a research and write an essay on database concepts and Microsoft access</li> <li>• Guided by the teacher, students will identify areas where database can be applied</li> <li>• Under the guidance of the teacher, students design a database</li> <li>• Guided by the teacher, students create forms which allow them to manipulate data</li> </ul>

			<ul style="list-style-type: none"> <li>• Data entry in a database (using a front end interface, using datasheet view table, using an access form)</li> <li>• Querying a database in Design view</li> </ul>	<p><b>Skill lab:</b> Every student creates a database project that will help in the management of his/her business.</p>
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**Assessment criteria:** Ability to create a database for a given situation

**Link to other subjects:** ICT and Financial accounting

**Resources:** ICT books, Accounting book

<b>Subject:</b> ICT in Accounting		<b>Senior 4</b>	<b>Option :</b> Accounting	
<b>Topic Area:</b> ELECTRONIC COMMUNICATION		<b>Sub Topic:</b> Internet and business		
<b>UNIT 6:</b> Online business correspondence			<b>No. of periods:</b> 12	
<b>Key Unit competence:</b> Use online means to carry out online business correspondence				
<b>Learning objectives</b>		<b>Content</b>	<b>Teaching / Learning Activities</b>	
<b>Knowledge and understanding</b>	<b>Skills</b>			<b>Attitudes and values</b>
<ul style="list-style-type: none"> <li>• Illustrate the importance of communication using internet</li> <li>• Summarize the importance of online business</li> </ul>	<ul style="list-style-type: none"> <li>• Distinguish online steps to make business correspondence</li> <li>• Implement the steps of online business correspondence</li> <li>• Apply online purchase and sale process</li> </ul>	<ul style="list-style-type: none"> <li>• Appreciate the way of communicating using email</li> <li>• Develop self-confidence in online business corresponding</li> </ul>	<ul style="list-style-type: none"> <li>• Emails <ul style="list-style-type: none"> <li>– Creation of emails</li> <li>– Sending and receiving email, is a lesson</li> <li>– Attach and download documents</li> </ul> </li> <li>• Search engines</li> <li>• Online sales and purchase process (by using the documents: Inquiry, Quotation, Order, Invoice, Goods delivery note, Good received note)</li> </ul>	<ul style="list-style-type: none"> <li>• With the guidance of the teacher, students search on the internet how to create email</li> <li>• Students communicate among themselves using emails</li> <li>• In groups, students write an essay about E-commerce in daily life</li> </ul> <p><b>Skill lab:</b></p> <ul style="list-style-type: none"> <li>• Forming two groups of students, one group acts as buyer and another group like seller; then using computers: <ul style="list-style-type: none"> <li>– Students draft business correspondence documents,</li> <li>– Exchange corresponding documents via Email</li> </ul> </li> </ul>

			<ul style="list-style-type: none"> <li>• E-Commerce</li> <li>– E-commerce models</li> <li>– E-Commerce shopping malls (Alibaba, Kikuu, Amazon, Vuba vuba)</li> <li>• E-procurement (E-tender, Contracts, Monitoring and evaluation),</li> <li>• E- tax (online declaration),</li> <li>• E-payment (Mobile money)</li> </ul>	
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**Assessment criteria:** Ability to communicate ethically while carrying out online purchases and sales

**Link to other subjects:** ICT and Financial accounting

**Resources:** ICT books, Accounting book

<b>Subject:</b> ICT in Accounting			<b>Senior 4</b>	<b>Option :</b> Accounting
<b>Topic Area:</b> ELECTRONIC COMMUNICATION			<b>Sub Topic:</b> Web designing	
<b>UNIT 7: :</b> Introduction to web designing				<b>No. of periods:</b> 14
<b>Key Unit competence:</b> Create a static website using HTML tags				
<b>Learning objectives</b>			<b>Content</b>	<b>Teaching / Learning Activities</b>
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>		
<ul style="list-style-type: none"> <li>• Explain Website, web page, web application, static web page, dynamic web page</li> <li>• Explain the importance of static web pages</li> <li>• Explain the relationship between Back end and Front end</li> </ul>	<ul style="list-style-type: none"> <li>• Differentiate static web page from dynamic web page</li> <li>• Create a static web pages using HTML tags</li> <li>• Differentiate Back end from Front end</li> </ul>	<ul style="list-style-type: none"> <li>• Appreciate the use of different tags used to create a web page</li> <li>• Have awareness of not visiting the web sites that can harm and influence them negatively</li> </ul>	<ul style="list-style-type: none"> <li>• Introduction to web designing <b>Key terms:</b> Website, web page, web application, static web page, dynamic web page</li> <li>• Introduction to HTML</li> <li>• HTML syntax and HTML page structure</li> <li>• Design a static web page using HTML tags and hyperlinks <ul style="list-style-type: none"> <li>– Tags that identify and name documents &lt;doctype&gt;,&lt;html&gt;, &lt;head&gt;, &lt;title&gt;, &lt;body&gt;</li> <li>– Tags that organize web page contents &lt;iframe&gt;, &lt;img&gt;, &lt;form&gt;, &lt;header&gt;, &lt;input&gt; &lt;label&gt;, etc</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• In groups, students discuss the difference between website, web application, webpage and list the most popular websites which cannot harm and influence them negatively.</li> </ul> <p><b>Skills lab:</b> Individually, each student creates a static web site</p>

			<ul style="list-style-type: none"><li>• HTML Frame and table tags</li><li>• HTML Forms</li><li>• Creation of links: Internal link, External link, Local link, Download</li><li>• Back end vs Front end</li></ul>	
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**Assessment criteria:** Ability to design a static web site

**Link to other subjects:** Computer Sciences and ICT.

**Resources:** Projector and Books

<b>Subject:</b> ICT in Accounting			<b>Senior 4</b>	<b>Option :</b> Accounting
<b>Topic Area:</b> TECHNOLOGY IN BANKING			<b>Sub Topic:</b> Currency Counting	
<b>UNIT 8: : ICT tools in accounting</b>				<b>No. of periods: 8</b>
<b>Key Unit competence: : Use different ICT tools in accounting</b>				
<b>Learning objectives</b>			<b>Content</b>	<b>Teaching / Learning Activities</b>
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>		
<ul style="list-style-type: none"> <li>Describe different ICT tools in accounting</li> </ul>	<ul style="list-style-type: none"> <li>Utilize different tools in accounting or business</li> </ul>	<ul style="list-style-type: none"> <li>Appreciate the use of ICT tools in accounting and business</li> </ul>	<ul style="list-style-type: none"> <li>Counting machines               <ul style="list-style-type: none"> <li>Banknotes only counter</li> <li>Coin sorters and coin counters</li> </ul> </li> <li>Billing machines               <ul style="list-style-type: none"> <li>Parts of a billing machine</li> <li>Types of billing machines</li> <li>-Operating a billing machine</li> </ul> </li> <li>Note Detector</li> <li>Automatic Teller Machine (Parts, How to withdraw and deposit)</li> </ul>	<ul style="list-style-type: none"> <li>The teacher will ask students to write an essay on positive and negative impact of ICT in accounting</li> </ul> <p><b>Skill lab:</b> Students use different ICT tools in accounting and perform activities like counting money, detecting fake money, withdrawing using ATM cards</p>
<b>Assessment criteria:</b> Students should be able to use different ICT tools in accounting				
<b>Link to other subjects:</b> ICT and Computer sciences				
<b>Resources:</b> ICT books, computer sciences books, different Accounting tools				

### **3.3. Secondary five**

#### **3.3.1. Key Competences at the end of Secondary Five**

- Install and customize SAGE 100 accounting software
- Create a company profile using SAGE 100.
- Create charts of accounts and S/P charts with the codes in SAGE 100
- Apply the entry of journal codes in SAGE 100
- Process transactions in different journals using double entry bookkeeping system
- Present and interpret the trial balance.
- Process and present the income statement
- Prepare the balance sheet

### 3.3.2. ICT in Accounting units for Secondary Five

<b>Subject:</b> ICT in Accounting		<b>Senior 5</b>	<b>Option :</b> Accounting	
<b>Topic Area:</b> Computer basics		<b>Sub Topic:</b> Accounting Software-SAGE 100		
<b>UNIT 1:</b> Use of Accounting software			<b>No. of periods:</b> 18	
<b>Key Unit competence:</b> Install and customize SAGE 100 accounting software				
<b>Learning objectives</b>		<b>Content</b>	<b>Teaching / Learning Activities</b>	
<b>Knowledge and understanding</b>	<b>Skills</b>			<b>Attitudes and values</b>
<ul style="list-style-type: none"> <li>Identify the different types of accounting software.</li> <li>Explain the process of installing the Accounting software SAGE 100.</li> <li>Explain the importance of different configurations while installing SAGE 100</li> </ul>	<ul style="list-style-type: none"> <li>Manipulate the available software from different sources.</li> <li>Install SAGE 100</li> <li>Customize SAGE 100 accounting software.</li> </ul>	<ul style="list-style-type: none"> <li>Appreciate the importance of accounting software in daily activity of an accountant</li> <li>Be aware of how to install SAGE accounting software and how to manage a disk.</li> <li>Recognize the effect of customizing SAGE 100 Accounting software</li> </ul>	<ul style="list-style-type: none"> <li>Definition of Accounting software</li> <li>Classification of accounting software</li> <li>Role of accounting software (in daily work of an accountant)</li> <li>Strengths and weaknesses of accounting software</li> <li>Accounting software SAGE 100 installation process</li> <li>Uninstallation of Accounting software SAGE 100</li> </ul>	<ul style="list-style-type: none"> <li>Brainstorming on accounting software.</li> <li>In group discussions students detect the role of Accounting software in day to day work of an accountant</li> <li>Teacher demonstrates all steps of SAGE 100 accounting software installation and gives a similar task to groups of students.</li> <li>Teacher customizes SAGE 100 software and asks students to do so</li> </ul>

			<ul style="list-style-type: none"> <li>• Application software: <ul style="list-style-type: none"> <li>– general purpose</li> <li>– special purpose</li> <li>– custom application software</li> </ul> </li> <li>• Configuration of software;</li> <li>• Operating period</li> <li>• Length of codes</li> <li>• System defaults (VAT codes, year-end etc.)</li> <li>• Creation of a wizard mode</li> <li>• Package parameters</li> <li>• VAT and currency rates; exchange rates</li> </ul>	<ul style="list-style-type: none"> <li>• Teacher provides a computer and a copy of any necessary software.</li> </ul>
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**Assessment criteria:** The student should be able to install and customize SAGE 100 accounting software.

**Link to other subjects:** ICT, Computer Science

**Resources:** Computers, projector, any external memory, SAGE 100 installation setup

<b>Subject:</b> ICT in Accounting			<b>Senior 5</b>	<b>Option :</b> Accounting
<b>Topic Area:</b> : Computerized Accounting			<b>Sub Topic:</b> Accounting Software-SAGE 100	
<b>UNIT 2:</b> Creation of a company profile				<b>No. of periods: 9</b>
<b>Key Unit competence:</b> : Create a company profile using SAGE 100				
<b>Learning objectives</b>			<b>Content</b>	<b>Teaching / Learning Activities</b>
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>		
<ul style="list-style-type: none"> <li>Identify different techniques and strategies for the creation of company profile and identification.</li> </ul>	<ul style="list-style-type: none"> <li>Enter a company profile data in SAGE Accounting software</li> <li>Use the appropriate address to set up Business or organization profile</li> </ul>	<ul style="list-style-type: none"> <li>Recognize the importance of properly setting the company profile</li> </ul>	<ul style="list-style-type: none"> <li>Characteristics of accounting data: <ul style="list-style-type: none"> <li>– Unique</li> <li>– References,</li> <li>– codes,</li> <li>– Statutory requirements,</li> <li>– Editing restrictions, ...</li> </ul> </li> <li>Use of data entry form and wizard (to create the capital and income accounts, expenses accounts and asset accounts</li> <li>Add/amend record (customer record, supplier record, nominal ledger, stock record and all other third parties accounts)</li> <li>Check data records using IT tools,</li> <li>Making corrections</li> </ul>	<ul style="list-style-type: none"> <li>In groups, student brainstorm the various relevant approaches and techniques that are used in creation of company profile</li> <li>Individually and facilitated by the teacher, student practice different tasks related to creation of company profile and identification</li> </ul>
<b>Assessment criteria:</b> Student should be able to create a company profile.				
<b>Link to other subjects:</b> ICT, Financial Accounting				
<b>Resources:</b> Computers with SAGE 100 installed, projector				

<b>Subject:</b> ICT in Accounting		<b>Senior 5</b>	<b>Option :</b> Accounting	
<b>Topic Area:</b> Computerized accounting		<b>Sub Topic:</b> Accounting Software-SAGE 100		
<b>UNIT 3:</b> Creation of charts of accounts			<b>No. of periods:</b> 12	
<b>Key Unit competence:</b> Create charts of accounts and S/P charts with the codes in SAGE 100				
Learning objectives			Content	Teaching / Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<ul style="list-style-type: none"> <li>Identify different techniques and strategies for the creation of charts of account and S/P charts.</li> </ul>	<ul style="list-style-type: none"> <li>Describe what information is required and how to present it.</li> <li>Use the appropriate codes to set up Business or organization accounts</li> </ul>	<ul style="list-style-type: none"> <li>Recognize the effective use of different charts of account and codes</li> </ul>	<ul style="list-style-type: none"> <li>The capital and income accounts and their codes.</li> <li>The assets accounts and their codes</li> <li>Add/amend the stock account and their codes</li> <li>The third party               <ul style="list-style-type: none"> <li>– Debtors</li> <li>– Creditors</li> <li>– Employees</li> </ul> </li> <li>Cash and bank account and their codes</li> <li>Expense accounts and their codes.</li> </ul>	<ul style="list-style-type: none"> <li>In groups, students brainstorm the various relevant approaches and techniques that are used in creation of charts accounts.</li> <li>Individually, facilitated by teacher, students practice different tasks related to creation of charts of account and their codes</li> </ul>
<b>Assessment criteria:</b> Ability to create charts of accounts and S/P charts with the codes by using SAGE 100				
<b>Link to other subjects:</b> ICT and Financial Accounting				
<b>Resources:</b> Computer with SAGE installed, projector				

<b>Subject:</b> ICT in Accounting		<b>Senior 5</b>	<b>Option :</b> Accounting
<b>Topic Area:</b> Computerized Accounting		<b>Sub Topic:</b> Accounting Software-SAGE 100	
<b>UNIT 4:</b> Creation of Journal codes			<b>No. of periods: 9</b>
<b>Key Unit competence:</b> Apply the entry of journal codes in SAGE 100			
<b>Learning objectives</b>			<b>Content</b>
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>	<b>Teaching / Learning Activities</b>
<ul style="list-style-type: none"> <li>Identify different techniques and strategies for the creation of journal codes</li> </ul>	<ul style="list-style-type: none"> <li>Use the appropriate codes to set up Business or organization journals.</li> </ul>	<ul style="list-style-type: none"> <li>Appreciate the effective use of different journal codes</li> </ul>	<ul style="list-style-type: none"> <li>Characteristics of accounting data               <ul style="list-style-type: none"> <li>– unique references,</li> <li>– codes,</li> <li>– statutory requirements,</li> <li>– editing restrictions, ...</li> </ul> </li> <li>Use of data entry form and wizard to create the purchase journal.</li> <li>Add/amend the sales journal</li> <li>Create the returns journal</li> <li>The cash journal</li> </ul>
<b>Assessment criteria:</b> Student should be able to create journal codes of any company by using SAGE 100			
<b>Link to other subjects:</b> ICT and Financial Accounting			
<b>Resources:</b> Computer with SAGE installed, projector, textbooks for the subject			

<b>Subject:</b> ICT in Accounting			<b>Senior 5</b>	<b>Option :</b> Accounting
<b>Topic Area:</b> Accounting software			<b>Sub Topic:</b> Accounting Software-SAGE 100	
<b>UNIT 5:</b> Recording transactions in Journals			<b>No. of periods:</b> 23	
<b>Key Unit competence:</b> Process transactions in different journals using double entry bookkeeping system				
Learning objectives			Content	Teaching / Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<ul style="list-style-type: none"> <li>Identify the journal in which a transaction is to be recorded.</li> <li>Explain the balances in trial balances</li> </ul>	<ul style="list-style-type: none"> <li>Analyze the aspects to be observed during lesson delivery</li> <li>Record the transactions in the different journals.</li> <li>Present the balances in trial balances</li> </ul>	<ul style="list-style-type: none"> <li>Share ideas and respect others' views during group discussions and presentation</li> <li>Appreciate the lesson delivered</li> </ul>	<ul style="list-style-type: none"> <li>Use the cash journal.</li> <li>Process the credit purchase and sales transactions.</li> <li>The returns in and outwards. The credit sales and purchase of fixed assets</li> </ul>	<ul style="list-style-type: none"> <li>Teacher demonstrates the process of recording in the journal (double entry) to the whole class</li> </ul> <p><b>Skill lab:</b></p> <ul style="list-style-type: none"> <li>Using written practical exercises or case studies reflecting transactions that happen in Manufacturing, banking, and trading companies, students in groups record transactions in the appropriate journals. Students will present their journals and reports through software (SAGE 100) or <b>power point</b>.</li> <li>Each group presents its work</li> <li>Individually, student records transactions in different journal by respecting the rules of double entry</li> <li>The teacher shares views on the lesson delivered and the performance of students.</li> </ul>
<b>Assessment criteria:</b> Ability to record financial transactions in Journals respecting the rules of bookkeeping system.				
<b>Link to other subjects:</b> ICT and Financial Accounting				
<b>Resources:</b> Textbooks, Computers with SAGE installed, Charts accounts, projector				

<b>Subject:</b> ICT in Accounting		<b>Senior 5</b>	<b>Option :</b> Accounting
<b>Topic Area:</b> Computerized accounting		<b>Sub Topic:</b> Accounting Software-SAGE 100	
<b>UNIT 6:</b> The trial balance			<b>No. of periods:</b> 15
<b>Key Unit competence:</b> Present and interpret the trial balance.			
<b>Learning objectives</b>			<b>Content</b>
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>	
<ul style="list-style-type: none"> <li>Differentiate techniques and strategies for presenting and interpreting the trial balance.</li> </ul>	<ul style="list-style-type: none"> <li>Demonstrate the required information and present it in a trial balance.</li> <li>Check whether both debit and credit sides of trial balance are equal.</li> </ul>	<ul style="list-style-type: none"> <li>Appreciating the matching balances of debit and credit sides of trial balance.</li> </ul>	<ul style="list-style-type: none"> <li>Analysis of characteristics of account balances (Debit and credit)</li> <li>Assets and expenses accounts of trial balance</li> <li>The income/revenue and liabilities accounts of trial balance</li> </ul>
<b>Teaching / Learning Activities</b>  Individually and facilitated by the teacher, students practice different tasks related to presentation and interpretation of trial balance.  In groups, students brainstorm the various relevant approaches and techniques that are used in presentation and interpretation of trial balance			
<b>Assessment criteria:</b> Ability to present and interpret the trial balance generated by accounting software SAGE 100			
<b>Link to other subjects:</b> ICT and Financial Accounting			
<b>Resources:</b> Computer with installed software, projector.			

<b>Subject:</b> ICT in Accounting		<b>Senior 5</b>	<b>Option :</b> Accounting	
<b>Topic Area:</b> Accounting Software		<b>Sub Topic:</b> Accounting Software-SAGE 100		
<b>UNIT 7 :</b> Income statement			<b>No. of periods:</b> 10	
<b>Key Unit competence:</b> Process and present the income statement.				
<b>Learning objectives</b>		<b>Content</b>	<b>Teaching / Learning Activities</b>	
<b>Knowledge and understanding</b>	<b>Skills</b>			<b>Attitudes and values</b>
<ul style="list-style-type: none"> <li>• Explain different techniques of inserting the components of Trading, profit and loss account.</li> </ul>	<ul style="list-style-type: none"> <li>• Apply the steps of calculating the profit or loss</li> <li>• To transfer the profit or loss on the balance sheet</li> <li>• Demonstrate an appropriate calculation of profit or loss.</li> </ul>	<ul style="list-style-type: none"> <li>• Exchange ideas during teaching</li> <li>• Appreciate the ideas given during teaching</li> <li>• Develop self-confidence and self esteem</li> </ul>	<ul style="list-style-type: none"> <li>• Introduction to components and formulas of income statement</li> <li>• Proper preparation of income statement</li> <li>• Interpretation and presentation of income statement</li> </ul>	<ul style="list-style-type: none"> <li>• Teacher demonstrates the process of preparing income statement</li> <li>• In group, students through the trial balance prepare the income statement.</li> <li>• Individually, student posts the balances in final income statement by respecting the formulas.</li> <li>• Together with the teacher, students share views on the lesson and the performance regarding their presentations.</li> </ul>
<b>Assessment criteria:</b> Students should be able to prepare the income statement				
<b>Link to other subjects:</b> ICT and Financial Accounting				
<b>Resources:</b> Textbooks, computers with SAGE installed and with internet, charts accounts, projector				

<b>Subject:</b> ICT in Accounting		<b>Senior 5</b>	<b>Option :</b> Accounting	
<b>Topic Area:</b> Computerized accounting		<b>Sub Topic:</b> Accounting Software-SAGE 100		
<b>UNIT 8:</b> Balance sheet			<b>No. of periods:</b> 12	
<b>Key Unit competence:</b> Prepare the balance sheet.				
<b>Learning objectives</b>		<b>Content</b>	<b>Teaching / Learning Activities</b>	
<b>Knowledge and understanding</b>	<b>Skills</b>			<b>Attitudes and values</b>
<ul style="list-style-type: none"> <li>Identify the components of balance sheet.</li> <li>Explain different technics of inserting the components of assets, equity and liability</li> </ul>	<ul style="list-style-type: none"> <li>Implement the steps of calculating the value of total assets.</li> <li>Interpret the effects of profit or loss on the balance sheet.</li> <li>Balancing the assets with the liabilities.</li> <li>Apply the technics of inserting the components of assets, equity and liabilities.</li> <li>Demonstrate appropriate calculation of assets that</li> </ul>	<ul style="list-style-type: none"> <li>Appreciate the use of accounting software to prepare the balance sheet</li> <li>Develop self-confidence and self esteem</li> </ul>	<ul style="list-style-type: none"> <li>The assets (fixed and current)</li> <li>Proper transfer of profit/ loss to the equity.</li> <li>Long term and current liabilities</li> <li>Equality of assets and liabilities</li> </ul>	<ul style="list-style-type: none"> <li>Teacher demonstrates the process of preparing balance sheet.</li> <li>Individually, student posts the balances in balance sheet by respecting the accounting equation.</li> <li>The teachers share views on the lesson delivered and the performance of students.</li> </ul> <p><b>Skill lab:</b></p> <p>In groups, given a prepared (written) trial balance, students prepare the balance sheet.</p>
<b>Assessment criteria:</b> Ability to prepare and present the balance sheet,				
<b>Link to other subjects:</b> ICT and Financial Accounting				
<b>Resources:</b> Textbooks, computers with SAGE installed and with internet, Projector				

### **3.4 Secondary six**

#### **3.4.1. Key Competences at the end of Secondary Six Accounting**

- Create a company profile in QUICKBOOKS
- Create charts of accounts in QUICKBOOKS
- Prepare the bill by entering all good/Service received on the appropriate date using QUICKBOOK
- Apply the rules of cash, cheques, credit sales and account receivable transactions in QUICKBOOKS
- Apply the rules of cash, cheques, credit sales and account payables transactions in QUICKBOOKS
- Correct errors in the account balances using QUICKBOOKS software
- Operate using either cash or accrual methods of accounting in QUICKBOOKS
- Prepare the bank reconciliation using QUICKBOOKS
- Prepare the final reports after making the required adjustments using QUICKBOOK
- Import and export data to/from other system and software

### 3.4.2 ICT in Accounting units for Secondary Six

<b>Subject:</b> ICT in Accounting			<b>Senior 6</b>	<b>Option :</b> Accounting
<b>Topic Area:</b> Accounting Software			<b>Sub Topic:</b> Quick books	
<b>UNIT 1:</b> Introduction to QUICKBOOKS				<b>No. of periods:</b> 12
<b>Key Unit competence:</b> Create company profile in QUICKBOOKS software				
Learning objectives			Content	Teaching / Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<ul style="list-style-type: none"> <li>• Install QUICKBOOKS software</li> <li>• Describe QUICKBOOKS features.</li> <li>• Describe the importance of QUICKBOOKS in accounting.</li> <li>• Create a company profile in QUICK BOOKS software.</li> </ul>	<ul style="list-style-type: none"> <li>• Install QUICKBOOKS using its setup</li> <li>• Demonstrate the company profile in QUICK BOOKS software.</li> <li>• Use QUICKBOOKS to open, backup and store company file</li> </ul>	<ul style="list-style-type: none"> <li>• Appreciate the features and use of QUICKBOOKS software</li> <li>• Appreciate the use of QUICKBOOKS in accounting</li> </ul>	<ul style="list-style-type: none"> <li>• Introduction to QUICK BOOK</li> <li>• Overview of QUICKBOOKS features</li> <li>• Overview of general accounting</li> <li>• Installation of QUICKBOOKS software</li> <li>• Start creating company profile in QUICKBOOKS</li> <li>• Open, backup and store company file</li> <li>• Easy setup of company profile interview</li> <li>• Creation of company chart of account</li> </ul>	<ul style="list-style-type: none"> <li>• The teacher brainstorm on QUICK BOOKS Software.</li> <li>• With guidance of the teacher, the group of students install QUICKBOOKS in computers</li> <li>• Individually, the student creates company profile in QUICK BOOK software.</li> </ul>

			<ul style="list-style-type: none"> <li>• Set up company information and start date</li> <li>• QUICKBOOKS setting up: <ul style="list-style-type: none"> <li>– Customers</li> <li>– Vendors</li> <li>– Employees</li> </ul> </li> <li>• Customization of company preferences</li> </ul>	
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**Assessment criteria:** Students should be able to install QUICK BOOKS software and create a company profile.

**Link to other subjects:** ICT and financial accounting.

**Resources:** Computes, QUICK BOOK set up, projector and subject related books....

<b>Subject:</b> ICT in Accounting			<b>Senior 6</b>	<b>Option :</b> Accounting
<b>Topic Area :</b> Accounting software (quick books)			<b>Sub Topic:</b> Data entry	
<b>UNIT 2:</b> Creation of Accounts and items				<b>No. of periods:</b> 12
<b>Key Unit competence:</b> Create charts of accounts in QUICKBOOKS.				
<b>Learning objectives</b>			<b>Content</b>	<b>Teaching / Learning Activities</b>
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>		
<ul style="list-style-type: none"> <li>Identify different techniques and strategies for customizing the charts of accounts and adjusting entry.</li> </ul>	<ul style="list-style-type: none"> <li>Use the appropriate technics to customize the charts of accounts.</li> <li>Adjust the entries.</li> </ul>	<ul style="list-style-type: none"> <li>Recognize the effective use of recording sales transaction in the appropriate journal.</li> </ul>	<ul style="list-style-type: none"> <li>Changing charts of account names</li> <li>Deleting unnecessary accounts</li> <li>Making accounts inactive</li> <li>Adjust the depreciation of an asset, the prepaid expenses, ...</li> <li>Owner withdrawals and investments</li> <li>Transfer of net Income to the owner's capital account.</li> </ul>	<ul style="list-style-type: none"> <li>Individually and facilitated by the teacher, students practice different tasks related to customization of charts of account and adjusting entries.</li> </ul>
<b>Assessment criteria:</b> Student should be able to create and customize the charts of account by using QUICKBOOKS				
<b>Link to other subjects:</b> ICT, Financial Accounting				
<b>Resources:</b> Computer and installed software, projector...				

<b>Subject:</b> ICT in Accounting			<b>Senior 6</b>	<b>Option :</b> Accounting
<b>Topic Area:</b> Accounting Software (QUICK BOOKS)			<b>Sub Topic:</b> Data entry	
<b>UNIT 3 :</b> Receiving items and entering the bill				<b>No. of periods:</b> 6
<b>Key Unit competence:</b> Prepare the bill by entering all goods/ services received on the appropriate date using QUICKBOOKS				
<b>Learning objectives</b>			<b>Content</b>	<b>Teaching / Learning Activities</b>
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>		
<ul style="list-style-type: none"> <li>Identify the received goods and service on different date.</li> </ul>	<ul style="list-style-type: none"> <li>Use the appropriate technics to record the items received.</li> </ul>	<ul style="list-style-type: none"> <li>Recognize the effect of receiving items and entering the bills.</li> </ul>	<p>The steps of receiving items and entering the bills.</p> <ul style="list-style-type: none"> <li>Enter the vendor's name.</li> <li>Enter bill for received Items.</li> <li>Choose the item receipt for the bill</li> <li>Entering the different details of the bills</li> </ul>	<ul style="list-style-type: none"> <li>Individually, facilitated by teacher, students practice different tasks related to the receipt of goods and enter the bills in system.</li> </ul>
<b>Assessment criteria:</b> Ability to prepare the bills after receiving items by using QUICKBOOKS software.				
<b>Link to other subjects:</b> ICT, Financial Accounting				
<b>Resources:</b> Computer and installed software, projector...				

<b>Subject:</b> ICT in Accounting			<b>Senior 6</b>	<b>Option :</b> Accounting
<b>Topic Area:</b> Accounting Software (QUICK BOOKS)			<b>Sub Topic:</b> Data processing	
<b>UNIT4 :</b> Sales and Receivables				<b>No. of periods:</b> 6
<b>Key Unit competence:</b> Apply the rules of cash, cheques, credit sales and account receivable transactions in QUICKBOOKS				
<b>Learning objectives</b>			<b>Content</b>	<b>Teaching / Learning Activities</b>
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>		
<ul style="list-style-type: none"> <li>Identify different techniques and strategies for recording sales of goods /service</li> </ul>	<ul style="list-style-type: none"> <li>Interpret the information on source documents related to sales.</li> <li>Use the appropriate journal to record sales transactions.</li> </ul>	<ul style="list-style-type: none"> <li>Recognize the effective use recording a sales transaction in appropriate journal.</li> </ul>	<ul style="list-style-type: none"> <li>Record a credit sale</li> <li>Sales invoice function Chart of accounts function</li> <li>Record a cash sale</li> <li>Sales receipt functions</li> </ul>	<ul style="list-style-type: none"> <li>Individually, facilitated by teacher, students practice different tasks related to completing a receipt just replacing a sales journal.</li> <li>In groups, students will practice the sales and purchase of goods and services and record the invoice and receipts as purchase and sales journal.</li> </ul>
<b>Assessment criteria:</b> Student should be able to record transactions relating to sales of goods or services by using QUICKBOOKS software.				
<b>Link to other subjects:</b> ICT, Financial Accounting				
<b>Resources:</b> Computer and installed software, projector,...				

<b>Subject:</b> ICT in Accounting			<b>Senior 6</b>	<b>Option :</b> Accounting
<b>Topic Area:</b> Accounting Software (QUICK BOOKS)			<b>Sub Topic:</b> data processing	
<b>UNIT 5 :</b> Purchases and Payables				<b>No. of periods:</b> 9
<b>Key Unit competence:</b> Apply the rules of cash, cheques, credit sales and account payables transactions in QUICKBOOKS				
Learning objectives			Content	Teaching / Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<ul style="list-style-type: none"> <li>Identify different techniques and strategies for recording purchase of goods /service</li> </ul>	<ul style="list-style-type: none"> <li>Interpret information on source document related to purchase.</li> <li>Use the appropriate journal to record a purchase transaction.</li> </ul>	<ul style="list-style-type: none"> <li>Recognize the effective use recording a purchase transaction in appropriate journal.</li> </ul>	<ul style="list-style-type: none"> <li>Record a purchase.</li> <li>A bill functions</li> <li>Use a Vendor list for the Accounts Payable Ledger.</li> <li>Record a cash purchase: <ul style="list-style-type: none"> <li>– by creating a check</li> <li>– by using Petty Cash.</li> </ul> </li> <li>Checks function as a replacement of the Cash Disbursements Journal.</li> </ul>	<ul style="list-style-type: none"> <li>Individually and facilitated by the teacher, students practice different tasks related to completing a bill just replacing a purchase journal.</li> <li>In groups, students will practice the sales and purchase of goods and services and record the invoice and receipts as purchase and sales journal.</li> </ul>
<b>Assessment criteria:</b> The ability to record transactions related to purchase of goods or services by using QUICKBOOKS software.				
<b>Link to other subjects:</b> ICT, Auditing and Financial Accounting				
<b>Resources:</b> Computer with QUICKBOOKS installed, projector,...				

<b>Subject:</b> ICT in Accounting			<b>Senior 6</b>	<b>Option :</b> Accounting
<b>Topic</b> Accounting Software (QUICK BOOKS)			<b>Sub Topic:</b> Data processing	
<b>UNIT6 :</b> Finding and correcting omission and misstatements				<b>No. of periods: 9</b>
<b>Key Unit competence:</b> Correct errors in the account balances using QUICKBOOKS software.				
<b>Learning objectives</b>			<b>Content</b>	<b>Teaching / Learning Activities</b>
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>		
<ul style="list-style-type: none"> <li>Identify the errors.</li> <li>Describe the methods to correct errors and misstatements.</li> </ul>	<ul style="list-style-type: none"> <li>Apply the technics for correcting the errors and misstatements.</li> </ul>	<ul style="list-style-type: none"> <li>Appreciate the effects of correcting the omission and misstatements.</li> </ul>	<ul style="list-style-type: none"> <li>The errors that can affect the trial balance: <ul style="list-style-type: none"> <li>Omission,</li> <li>Commission</li> <li>Principal</li> <li>Complete reversal</li> </ul> </li> <li>Detection of errors</li> <li>Correction of errors</li> </ul>	<ul style="list-style-type: none"> <li>Individually, facilitated by teacher, students find the errors in the accounts and correct them.</li> </ul>
<b>Assessment criteria:</b> The student should be able to find errors in the accounts and correct them using QUICKBOOKS software.				
<b>Link to other subjects:</b> ICT, Auditing and Financial Accounting				
<b>Resources:</b> Computer and installed software, projector...				

<b>Subject:</b> ICT in Accounting			<b>Senior 6</b>	<b>Option :</b> Accounting
<b>Topic Area:</b> Accounting Software (QUICK BOOKS)			<b>Sub Topic:</b> Data processing	
<b>UNIT 7:</b> Accounting methods				<b>No. of periods:</b> 15
<b>Key Unit competence:</b> Operate using either cash or accrual methods of accounting in QUICKBOOKS				
<b>Learning objectives</b>			<b>Content</b>	<b>Teaching / Learning Activities</b>
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>		
<ul style="list-style-type: none"> <li>Identify the accrual and pre-payment methods of accounting</li> <li>Explain the cash method of accounting</li> </ul>	<ul style="list-style-type: none"> <li>Apply both cash method and accrual method in preparation of financial statements using quick books software.</li> <li>Compare the revenues from expenses</li> </ul>	<ul style="list-style-type: none"> <li>Recognize the importance of using different methods of accounting basis.</li> </ul>	<ul style="list-style-type: none"> <li>Revenues vs expenses <ul style="list-style-type: none"> <li>– Recoding of revenues</li> <li>– Recording of expenses</li> </ul> </li> <li>Pre-payment method</li> <li>Accrual method <ul style="list-style-type: none"> <li>– Recording received cash</li> <li>– Recording paid cash</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>In groups, students will record financial transactions but the much emphasis will be on the identification of methods to use. Either cash or accrual.</li> </ul>
<b>Assessment criteria:</b> Student should be able to operate using either cash or accrual methods of accounting by using QUICKBOOKS.				
<b>Link to other subjects:</b> ICT, Auditing and Financial Accounting				
<b>Resources:</b> Computer with QUICKBOOK installed, projector				

<b>Subject:</b> ICT in Accounting			<b>Senior 6</b>	<b>Option :</b> Accounting
<b>Topic Area:</b> Accounting software (QUICK BOOKS)			<b>Sub Topic:</b> Reporting	
<b>UNIT 8:</b> Bank Reconciliation				<b>No. of periods:</b> 15
<b>Key Unit competence:</b> Prepare the bank reconciliation using QUICKBOOKS				
<b>Learning objectives</b>			<b>Content</b>	<b>Teaching / Learning Activities</b>
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>		
<ul style="list-style-type: none"> <li>Describe the process of preparing the bank reconciliation statements.</li> <li>Explain the causes of difference between the cash book and bank statement balances.</li> </ul>	<ul style="list-style-type: none"> <li>Apply all the required technics to prepare a bank reconciliation statement using quick books software.</li> </ul>	<ul style="list-style-type: none"> <li>Appreciate the preparation of bank reconciliation statement.</li> </ul>	<ul style="list-style-type: none"> <li>Meaning of Bank reconciliation</li> <li>Causes of difference between the cash book and bank statement balances: <ul style="list-style-type: none"> <li>– Interest earned</li> <li>– Service charges</li> <li>– Record automatic payments</li> <li>– Closing entry</li> </ul> </li> <li>Reconciliation steps</li> </ul>	<p><b>Skill lab:</b></p> <p>In groups, students will have different integrated situations showing their cash books and bank statements. They prepare the bank reconciliation statement using software.</p>
<b>Assessment criteria:</b> Ability to use QUICKBOOKS to process bank reconciliation statements.				
<b>Link to other subjects:</b> ICT, Auditing and Financial Accounting				
<b>Resources:</b> Computer and installed software, projector				

<b>Subject:</b> ICT in Accounting			<b>Senior 6</b>	<b>Option :</b> Accounting
<b>Topic Area:</b> Accounting Software (QUICK BOOKS)			<b>Sub Topic:</b> Reporting	
<b>UNIT 9 :</b> Final reports				<b>No. of periods:</b> 15
<b>Key Unit competence:</b> : Prepare the final reports after making the required adjustments using QUICKBOOK				
<b>Learning objectives</b>			<b>Content</b>	<b>Teaching / Learning Activities</b>
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>		
<ul style="list-style-type: none"> <li>• Describe trial balance</li> <li>• Explain the process of preparing profit and loss account</li> <li>• Explain the process of preparing a balance sheet</li> </ul>	<ul style="list-style-type: none"> <li>• Apply the technics of preparing the end of period financial statements.</li> <li>• Apply all the required technics to process and present final reports using quick books software.</li> </ul>	<ul style="list-style-type: none"> <li>• Appreciate the preparation and presentation of final reports.</li> </ul>	<ul style="list-style-type: none"> <li>• Cash Flow Forecast <ul style="list-style-type: none"> <li>o analyze cash requirements</li> <li>o Statement of Cash Flows <ul style="list-style-type: none"> <li>– Cash inflows</li> <li>– Cash outflows</li> <li>– Surplus vs deficit</li> </ul> </li> <li>• Profit &amp; Loss <ul style="list-style-type: none"> <li>o Calculate the net profit or loss</li> <li>o Transfer the results to the balance sheet.</li> <li>• Balance Sheet <ul style="list-style-type: none"> <li>o Assets</li> <li>o Owner’s equity and liabilities</li> </ul> </li> </ul> </li> </ul> </li> </ul>	<p><b>Skill lab:</b></p> <ul style="list-style-type: none"> <li>– In groups, students will have different integrated situations that require the exchange of goods /services between the groups, including the adjustments. At the end of the day, each group will prepare the accounting document required from the recording up to the preparation and presentation of final reports.</li> <li>– Individually, the student will have a written case study containing financial transactions. Every student must deal with the whole accounting cycle using computer with QuickBooks software.</li> </ul>

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|--|--|--|--|--|
|  | <ul style="list-style-type: none"><li>• Demonstrate appropriate calculation of profit or loss and transfer the result to the owners' equity.</li></ul> |  |  |  |
|--|--|--|--|--|

**Assessment criteria:**

**Link to other subjects:**

**Resources:**

<b>Subject:</b> ICT in Accounting			<b>Senior 6</b>	<b>Option :</b> Accounting
<b>Topic Area:</b> Accounting Software (QUICK BOOKS)			<b>Sub Topic:</b> Data entry	
<b>UNIT 10 :</b> import and export data to/from other systems and software				<b>No. of periods:</b> 9
<b>Key Unit competence:</b> Import and export data to/from other system and software.				
<b>Learning objectives</b>			<b>Content</b>	<b>Teaching / Learning Activities</b>
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>		
<ul style="list-style-type: none"> <li>• Explain the difference between data import and data export</li> <li>• Identify the systems and software to import from or to export to.</li> </ul>	<ul style="list-style-type: none"> <li>• Apply the appropriate technics to export and import data.</li> </ul>	<ul style="list-style-type: none"> <li>• Recognize the effect of data import and export to other systems and software.</li> </ul>	<ul style="list-style-type: none"> <li>• Data import <ul style="list-style-type: none"> <li>– Meaning</li> <li>– Transactions to be imported</li> <li>– Process to import and Export</li> </ul> </li> <li>• From excel</li> <li>• Customers and vendors <ul style="list-style-type: none"> <li>– Steps</li> </ul> </li> <li>• Data export <ul style="list-style-type: none"> <li>– Meaning</li> <li>– Steps</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Individually and facilitated by teacher, students practice different tasks related to import and export of data</li> </ul>
<b>Assessment criteria:</b> Student should be able to import and export data to and from other systems and software.				
<b>Link to other subjects:</b> ICT and Financial Accounting				
<b>Resources:</b> Computer and installed software, projector...				

#### 4. REFERENCES

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6. MySQL Documentation, Oracle , Retrieved March 2014, [http://docs.oracle.com/cd/E17952\\_01/index.html](http://docs.oracle.com/cd/E17952_01/index.html)
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## 5. Appendices

### 5.1 ANNEX 1: SUBJECTS AND WEEKLY TIME ALLOCATION FOR ACCOUNTING

	Number of periods		
	(Period= 40 minutes)		
	S4	S5	S6
1. Financial Accounting	7	7	7
2. Management Accounting	7	7	7
3. Taxation	7	7	
4. Auditing			7
5. General Studies and Communication Skills	3	3	3
6. Subsidiary Mathematics	3	3	3
7. Entrepreneurship	3	3	3
8. English	3	3	3
<b>Sub total</b>	<b>33</b>	<b>33</b>	<b>33</b>
II. Core Subject examinable at School level			
9. ICT IN ACCOUNTING	3	3	3
10. Kinyarwanda	3	3	3
11. Physical Education and Sports	2	2	2
12. French	3	3	3
<b>Sub-total 2</b>	<b>11</b>	<b>11</b>	<b>11</b>
III. Co-curricular activities (compulsory)	6	6	6
Total number of contact periods per week	50	50	50
Total number of contact hours/week	33.3	33.3	33.3
<b>Total number of contact hours per year (39 weeks)</b>	<b>1300</b>	<b>1300</b>	<b>1300</b>

## 5.2 ANNEX2: CONTENT OVERVIEW: ICT IN ACCOUNTING

TOPIC AREA	SUBTOPIC AREA	KEY UNIT COMPETENCE			Period
		SENIOR 4 UNITS	SENIOR 5 UNITS	SENIOR 6 UNITS	
COMPUTER BASICS	Computer Security	Identify various computer security threats and prevent them			16 periods
MICROSOFT OFFICE PACKAGE	Word Processing	Write different documents format by using tools found in Microsoft Office Word			11 periods
	Spreadsheet	Perform different calculations and summarize data using Excel provided tools			20 periods
	Presentation	Prepare a PowerPoint presentation			11 periods
	Database	Create and manipulate a simple database			14 periods
ELECTRONIC COMMUNICATION	Internet and Business	Use online means to carry out online business correspondence			12 periods
	Web designing	Create a static website using HTML tags			14 periods
TECHNOLOGY IN BANKING	Currency Counting	Use different ICT tools in Accounting			8 periods

COMPUTERIZED ACCOUNTING	Accounting Software-Sage 100		Install and customize SAGE 100 accounting software		18 periods
			Create a company profile using SAGE 100		9 periods
			Create charts of accounts and S/P charts with the codes in SAGE 100		12 periods
			Apply the entry of journal codes in SAGE 100		9 periods
			Process transactions in different journals using double entry bookkeeping system		23 periods
			Present and interpret the trial balance		15 periods
			Process and present the income statement.		10 periods
			Prepare the balance sheet		12 periods

COMPUTERIZED ACCOUNTING	Accounting Software -QUICKBOOKS			- Install QUICKBOOKS - Create company profile in QUICKBOOKS software	12
				Create charts of accounts in QUICKBOOKS	12
				Prepare the bill by entering all good/ Service received on the appropriate date using QUICKBOOK	6
				Apply the rules of cash, cheques, credit sales and account receivable transactions in QUICKBOOKS	6
				Apply the rules of cash, cheques, credit sales and account payables transactions in QUICKBOOKS	9

				Correct errors in the account balances using QUICKBOOKS software	9
				Operate using either cash or accrual methods of accounting in QUICKBOOKS	15
				Prepare the bank reconciliation using QUICKBOOKS	15
				Prepare the final reports after making the required adjustments using QUICKBOOK	15
				Import and export data to/from other system and software	9

