

# Plan of Work Business and Entrepreneurship Education – Accounting (N 560)

For examination from 2025

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## Introduction

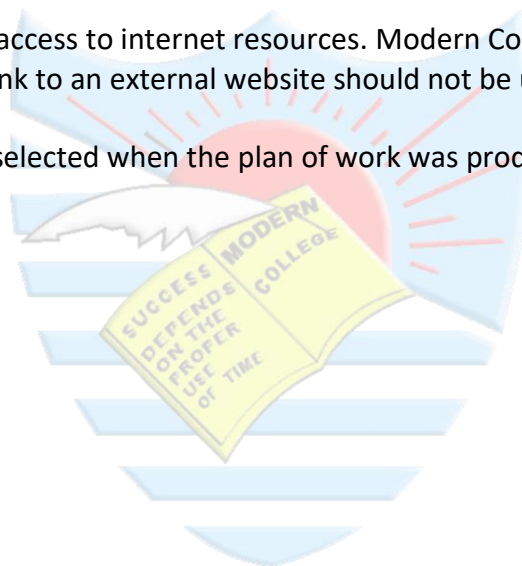
### Prescribed textbooks:

- Business and Entrepreneurship Education (MIE) [Code: BEE]

### Websites and videos

This plan of work includes website links providing direct access to internet resources. Modern College is not responsible for the accuracy or content of information contained in these sites. The inclusion of a link to an external website should not be understood to be an endorsement of that website or the site's owners (or their products/services).

The website pages referenced in this plan of work were selected when the plan of work was produced. Other aspects of the sites were not checked and only the particular resources are recommended.



## FIRST TERM [10/01/2025 – 11/04/2025]

### Topic: Definition of Accounting Terms

Learning Objectives	Worked Examples	Classwork & Homework	Extra Work	Resources
<p><b><i>Students should be able to:</i></b></p> <ul style="list-style-type: none"><li>• Define the following:<ul style="list-style-type: none"><li>- Capital</li><li>- Purchases</li><li>- Sales</li><li>- Expenses</li><li>- Incomes</li><li>- Assets – Non-current assets and current assets</li><li>- Liabilities – Non-current liabilities and current liabilities</li><li>- Drawings</li></ul></li></ul>	Questions 1 and 2 from worksheet 1	MCQs 1 – 15 and Questions 3, 4, 5 and 6 from Worksheet 1		

## Topic: Business transactions

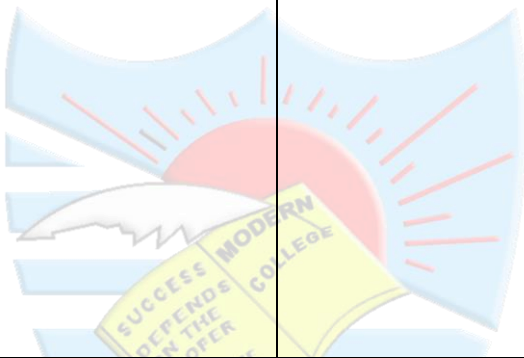
Learning Objectives	Worked Examples	Classwork & Homework	Extra Work	Resources
<b><i>Students should be able to:</i></b> a) Give the three types of business transactions. b) Explain and identify cash, bank and credit transactions.	Questions 1 and 2 from worksheet 2	MCQs 1-13 and Questions 3 and 4 from Worksheet 2  [Book BEE: Pg 125 Activity 1]		

## Topic: 10 Recording transactions in the ledger

Learning Objectives	Worked Examples	Classwork & Homework	Extra Work	Resources
<p><b>Students should be able to:</b></p> <ul style="list-style-type: none"> <li>a) Explain the double entry principle</li> <li>b) Record cash, bank and credit transactions in the ledger</li> </ul>	<p><b>[Book BEE]:</b> Pg 115 – 116 Examples (a), (b), (c) and (d), Pg 119 – 120 Examples (a), (b), (c) and (d), Pg , Pg 123 Example 1, Pg 126 Example 1</p> <p><b>[Book BEE]:</b> Pg 117 - 132 Activity 1, Activity 2, Activity 3, Activity 4, Activity 6, Activity 7, Pg 132 Question 3</p> <p>Structured Questions 4 and 6 from Worksheet 3</p>	<p>MCQs 1-7 and Structured Questions 1, 2, 3, 5 and 7 from Worksheet 3</p> <p><b>[Book BEE]:</b> Pg 128 – 129 Activity 8, Pg 130 - 131 Question 1 and 2</p>		<ul style="list-style-type: none"> <li>• Double entry for bank transactions. <a href="https://youtube.com/watch?v=ra6JGpxb3DM&amp;si=EnSIkaIECMiOmarE">https://youtube.com/watch?v=ra6JGpxb3DM&amp;si=EnSIkaIECMiOmarE</a></li> <li>• Double entry for credit purchase and credit sale   Accounting <a href="https://youtube.com/watch?v=lg1moNJ7CcM&amp;si=EnSIkaIECMiOmarE">https://youtube.com/watch?v=lg1moNJ7CcM&amp;si=EnSIkaIECMiOmarE</a></li> <li>• BEE G9 U10L1 Double Entry Cash Transaction <a href="https://youtube.com/watch?v=evftIJJGkQo&amp;si=EnSIkaIECMiOmarE">https://youtube.com/watch?v=evftIJJGkQo&amp;si=EnSIkaIECMiOmarE</a></li> </ul>

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			<ul style="list-style-type: none"><li>• BEE G9 U10L2 Double Entry Bank Transaction <a href="https://youtube.com/watch?v=3fvByL0ddro&amp;si=EnSIkaIECMiOmarE">https://youtube.com/watch?v=3fvByL0ddro&amp;si=EnSIkaIECMiOmarE</a></li><li>• BEE G9 U10L3 Double Entry Credit Transaction <a href="https://youtube.com/watch?v=KaCby5CQ4U4&amp;si=EnSIkaIECMiOmarE">https://youtube.com/watch?v=KaCby5CQ4U4&amp;si=EnSIkaIECMiOmarE</a></li></ul>
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## Topic: 11 Balancing of accounts in the ledger

Learning Objectives	Worked Examples	Classwork & Homework	Extra Work	Resources
<p><b><i>Students should be able to:</i></b></p> <ul style="list-style-type: none"><li>a) Balance individual accounts</li><li>b) Identify balance carried down and balance brought down.</li></ul>	<p><b>[Book BEE]:</b> Pg 134 – 135 Examples 1, 2, 3, and 4</p> <p><b>Structured Questions</b> 1, 2, 4, 6 and 7 from Worksheet 4</p>	<p><b>[Book BEE]:</b> Pg 135 - 137 Activity 1, 2 and 3 and Pg 138 – 140 Question 1, 2, 3 and 4</p> <p><b>Structured Questions</b> 3, 5 and 8 from Worksheet 4</p>		<ul style="list-style-type: none"><li>• BEE G9 U11L1 Balancing of Accounts in the Ledger <a href="https://youtube.com/watch?v=CSkEftATmKw&amp;si=EnSikaIECMiOmarE">https://youtube.com/watch?v=CSkEftATmKw&amp;si=EnSikaIECMiOmarE</a></li></ul>



## April Assessment

Component	Time Allocation	Type	Maximum Mark
Paper 1	2 hours	Multiple Choice Items, Fill-in-the- blanks, Matching, True/False items, Short Answer Questions and Open-ended Questions based on case study	100

Entrepreneurship Education question paper consists of two sections: A and B. Section A covers Business Entrepreneurship/Economics and Section B covers the Accounting topics. Students are required to answer **ALL** questions from both sections. Section A comprises 5 questions and carry 65 marks. Section B comprises 3 questions presented in a graded fashion in terms of difficulty level. A range of different questions is set which Multiple-Choice items, Matching, Fill in the blanks, Alternative Response (True/False items) and Open-ended questions based on a case study. The use of calculator is allowed in examination.

## SECOND TERM [28/04/2025 – 18/07/2025]

### Topic: 12 Trial Balance

Learning Objectives	Worked Examples	Classwork & Homework	Extra Work	Resources
<b><i>Students should be able to:</i></b> <ul style="list-style-type: none"><li>a) Identify debit and credit items</li><li>b) Draw the trial balance</li><li>c) Prepare a trial balance from ledger balances</li><li>d) Prepare a trial balance from independent figures</li></ul>	<b>[Book BEE]:</b> Pg 145 and 147  <b>[Book BEE]:</b> Pg 146 – 149 Activity 1, 2, and 4  <b>[Book BEE]:</b> Pg 150 – 154 Question 4	<b>[Book BEE]:</b> Pg 146 – 149 Activity 3  <b>[Book BEE]:</b> Pg 150 – 154 Question 1, 2, 3, and 5  MCQs 1 and 2 and Structed Questions 1 from Worksheet 5		<ul style="list-style-type: none"><li>• BEE G9 U12L1 Trial Balance <a href="https://youtube.com/watch?v=uzSNwk3kXVY&amp;si=EnSikaIECMiOmarE">https://youtube.com/watch?v=uzSNwk3kXVY&amp;si=EnSikaIECMiOmarE</a></li></ul>

## Topic: 13 Income Statement

Learning Objectives	Worked Examples	Classwork & Homework	Extra Work	Resources
<p><b>Students should be able to:</b></p> <ul style="list-style-type: none"> <li>a) Outline the different parts of an income statement</li> <li>b) Distinguish items of a trading account and profit and loss account</li> <li>c) Draw the format of an income statement</li> <li>d) Prepare an income statement</li> </ul>	<p><b>[Book BEE]:</b> Pg 157 – 164 Examples 1, 2 and 3</p> <p><b>[Book BEE]:</b> Pg 157 - 165 Activity 1, 2, 3, 4, and 6</p> <p>Structured Questions 1, 2, 3, 4 and 5 from worksheet 6</p>	<p>MCQs 1 - 3 and Structured Questions 6, 7, 8 and 9 from worksheet 6</p> <p><b>[Book BEE]:</b> Pg 166 - 168 Question 1, 2, 3 and 4</p>		<ul style="list-style-type: none"> <li>• BEE G9 U13L1 Different Parts of Income Statement <a href="https://youtube.com/watch?v=0iqXlfALT XU&amp;si=EnSikaIECMiOmarE">https://youtube.com/watch?v=0iqXlfALT XU&amp;si=EnSikaIECMiOmarE</a></li> <li>• BEE G9 U13L2 Profit and Loss Account An Example of a Complete Income Statement <a href="https://youtube.com/watch?v=CiXcPzMJ6j8&amp;si=EnSikaIECMiOmarE">https://youtube.com/watch?v=CiXcPzMJ6j8&amp;si=EnSikaIECMiOmarE</a></li> </ul>

## Topic: 14 Statement of financial position

Learning Objectives	Worked Examples	Classwork & Homework	Extra Work	Resources
<p><b>Students should be able to:</b></p> <ul style="list-style-type: none"> <li>a) Classify items as assets and liabilities</li> <li>b) Prepare simple statement of financial position</li> </ul>	<p><b>[Book BEE]:</b> Pg 172 and 176</p> <p><b>[Book BEE]:</b> Pg 171 – 179 Activity 1, 2, 3, 4, 5 and 6</p> <p>Structed Questions 1, 2, 3, 4 and 5 from worksheet 7</p>	<p><b>[Book BEE]:</b> Pg 180 – 182 Question 1, 2, 3 and 4</p> <p>MCQs 1 - 3 and Structed Questions 6, 7, 8 and 9 from worksheet 7</p>		<ul style="list-style-type: none"> <li>• BEE G9 U14L1 Statement of Financial Position Assets and Liabilities <a href="https://youtube.com/watch?v=iZbfPQ4dYio&amp;si=EnSlkaIECMiOmarE">https://youtube.com/watch?v=iZbfPQ4dYio&amp;si=EnSlkaIECMiOmarE</a></li> <li>• BEE G9 U14L2 Statement of Financial Position Format of statement of Financial position <a href="https://youtube.com/watch?v=-T9OYfO1jZg&amp;si=EnSlkaIECMiOmarE">https://youtube.com/watch?v=-T9OYfO1jZg&amp;si=EnSlkaIECMiOmarE</a></li> </ul>

## July Assessment

Component	Time Allocation	Type	Maximum Mark
Paper 1	2 hours	Multiple Choice Items, Fill-in-the- blanks, Matching, True/False items, Short Answer Questions and Open-ended Questions based on case study	100

Entrepreneurship Education question paper consists of two sections: A and B. Section A covers Business Entrepreneurship/Economics and Section B covers the Accounting topics. Students are required to answer **ALL** questions from both sections. Section A comprises 5 questions and carry 65 marks. Section B comprises 3 questions presented in a graded fashion in terms of difficulty level. A range of different questions is set which Multiple-Choice items, Matching, Fill in the blanks, Alternative Response (True/False items) and Open-ended questions based on a case study. The use of calculator is allowed in examination.

## THIRD TERM [11/08/2025 – 31/10/2025]

### Topic: Revision Past Examination Papers

Week	Paper
1	Specimen MIE
2	Past Paper 2020
3	Past Paper 2021 / 2022
4	Past Paper 2023
5	Past Paper 2024
6	Specimen 1
7	Specimen 2
8	Specimen 3
9	Specimen 4