

ICT IN ACCOUNTING

ACCOUNTING PROFESSION OPTION

For Rwandan Schools

Senior

5

Teacher's Guide

EXPERIMENTAL VERSION

Kigali 2023



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FOREWORD

Dear Student,

Rwanda Basic Education Board (REB) is honoured to present Senior 5 ICT in Accounting book for the students of Accounting Profession Option which serves as a guide to competence-based teaching and learning to ensure consistency and coherence in the learning of the ICT in Accounting. The Rwandan educational philosophy is to ensure that you achieve full potential at every level of education which will prepare you to be well integrated in society and exploit employment opportunities.

The government of Rwanda emphasizes the importance of aligning teaching and learning materials with the syllabus to facilitate your learning process. Many factors influence what you learn, how well you learn and the competences you acquire. Those factors include the relevance of the specific content, the quality of teachers' pedagogical approaches, the assessment strategies and the instructional materials available. In this book, we paid special attention to the activities that facilitate the learning process in which you can develop your ideas and make new discoveries during concrete activities carried out individually or in groups.

In competence-based curriculum, learning is considered as a process of active building and developing knowledge and meanings by the learner where concepts are mainly introduced by an activity, situation or scenario that helps the learner to construct knowledge, develop skills and acquire positive attitudes and values.

For efficient use of this textbook, your role is to:

- Work on given activities which lead to the development of skills;
- Share relevant information with other learners through presentations, discussions, group work and other active learning techniques such as role play, case studies, investigation and research in the library, on internet or outside;
- Participate and take responsibility for your own learning;
- Draw conclusions based on the findings from the learning activities.

To facilitate you in doing activities, the content of this book is self-explanatory so that you can easily use it yourself, acquire and assess your competences. The book is made of units as presented in the syllabus. Each unit has the following structure: the unit title and key unit competence are given and they are followed by the introductory activity before the development of ICT in Accounting concepts that are connected to real world problems more especially to finance and economics.

The development of each concept has the following points:

- Learning activity which is a well set and simple activity to be done by students in order to generate the concept to be learnt;
- Main elements of the content to be emphasized;
- Worked examples; and
- Application activities to be done by the user to consolidate competences or to assess the achievement of objectives.

Even though the book has some worked examples, you will succeed on the application activities depending on your ways of reading, questioning, thinking and handling calculations problems not by searching for similar-looking worked out examples.

Furthermore, to succeed ICT in Accounting, you are asked to keep trying; sometimes you will find concepts that need to be worked at before you completely understand. The only way to really grasp such a concept is to think about it and work related problems found in other reference books.

I wish to sincerely express my appreciation to the people who contributed towards the development of this book, particularly, REB staff, development partners, Universities Lecturers and secondary school teachers for their technical support. A word of gratitude goes to Secondary Schools Head Teachers, Administration of different Universities and development partners who availed their staff for various activities.

Any comment or contribution for the improvement of this textbook for the next edition is welcome.

Dr. MBARUSHIMANA Nelson

Director General, REB.

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Joan MURUNGI

Head of CTLR Department

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PART I. GENERAL INTRODUCTION

I.0. About the teacher's guide

This book is a teacher's guide for ICT in Accounting subject for Senior Five in Accounting program. It is designed to complement and accompany the student book and intends to help teachers in the implementation of the competence based curriculum specifically ICT in Accounting syllabus.

As the name says, it is a guide that teachers can refer to when preparing their lessons. Teachers may prefer to adopt the guidance provided but they are also expected to be more creative and consider their specific classes' contexts and prepare accordingly.

I.1. The structure of the guide

This section presents the overall structure, the unit and sub-heading structure to help teachers to understand the different sections of this guide and what they will find in each section.

Overall structure

The whole guide has three main parts as follows:

- **Part I: General Introduction.**

This part provides general guidance on how to develop the generic competences, how to integrate cross cutting issues, how to cater for students with special educational needs, active methods and techniques of ICT and guidance on assessment.

- **Part II: Sample lesson plan**

This part provides a sample lesson plan, developed and designed to help the teacher develop their own lesson plans.

- **Part III: Unit development**

This is the core part of the guide. Each unit is developed following the structure below. The guide ends with references.

Each unit is made of the following sections:

- **Unit title:** from the syllabus
- **Key unit competence:** from the syllabus
- **Prerequisites** (knowledge, skills, attitudes and values)

This section indicates knowledge, skills and attitudes required for the success of the unit.

The competence-based approach calls for connections between units/topics within a subject and interconnections between different subjects. The teacher will find an indication of those prerequisites and guidance on how to establish connections.

– **Cross-cutting issues to be addressed**

This section suggests cross cutting issues that can be addressed depending on the unit content. It provides guidance on how to come up with the integration of the issue. Note that the issue indicated is a suggestion; teachers are free to take another cross-cutting issue taking into consideration the learning environment.

– **Guidance on the introductory activity**

Each unit starts with an introductory activity in the teacher’s book. This section of the teacher’s guide provides guidance on how to conduct this activity and related answers. Note that students may not be able to find the right solution but they are invited to predict possible solutions or answers. Solutions are provided by students gradually through discovery activities organized at the beginning of lessons or during the lesson.

– **List of lessons/sub-heading**

This section presents in a table suggestion on the list of lessons, lesson objectives copied or adapted from the syllabus and duration for each lesson. Each lesson /subheading is then developed.

– **End of each unit**

At the end of each unit the teacher provides the following sections:

- Summary of the unit which provides the key points of content developed in the teacher’s book.
- Additional information which provides additional content compared to the student book for the teacher to have a deeper understanding of the topic.
- End unit assessment which provides answers to questions of the end unit assessment in the teacher’s book and suggests additional questions and related answers to assess the key unit competence.
- **Additional activities:** (remedial, consolidation and extended activities). The purpose of these activities is to accommodate each student (slow, average and gifted) based on the end of unit assessment results.

Structure of each sub heading

Each lesson/sub-heading is made of the following sections:

Lesson /Sub heading title 1:

– Prerequisites/Revision/Introduction:

This section gives a clear instruction to teacher on how to start the lesson.

– Teaching resources

This section suggests the teaching aids or other resources needed in line with the activities to achieve the learning objectives. Teachers are encouraged to replace the suggested teaching aids by the available ones in their respective schools and based on the learning environment.

– Learning activities

This section provides a short description of the methodology and any important aspect to consider. It provides also answers to learning activities with cross reference to student's book.

– Exercises/application activities

This provides questions and answers for exercises/ application activities.

I.2. Methodological guidance

I.2.1. Developing competences

Since 2015 Rwanda shifted from a knowledge based to a competence based curriculum for pre-primary, primary and general secondary education. For Accounting, it is in 2021 that the competence based curriculum was embraced. This called for changing the way of learning by shifting from teacher centered to a learner centered approach. Teachers are not only responsible for knowledge transfer but also for fostering teacher's learning achievement, and creating safe and supportive learning environment. It implies also that a student has to demonstrate what he/she is able to do using the knowledge, skills, values and attitude acquired in a new or different or given situation.

The competence-based curriculum employs an approach of teaching and learning based on discrete skills rather than dwelling on only knowledge or the cognitive domain of learning. It focuses on what learner can do rather than what learners know. Students develop basic competences through specific subject unit competences with specific learning objectives broken down into knowledge, skills and attitudes. These competences are developed through learning activities disseminated in learner-centered rather than the traditional didactic approach. The students are evaluated against set standards to achieve before moving on.

In addition to specific subject competences, students also develop generic

competences which are transferable throughout a range of learning areas and situations in life. Below are examples of how generic competences can be developed in ICT in Accounting:

Generic competence	Examples of activities that develop generic competences
Critical thinking	<ul style="list-style-type: none"> – Describe the relationship and interdependence of sciences – Observe, record, interpret data recorded during experiments – Identify and use the applications of ICT in Accounting concepts to solve problems of life and society
Research and Problem solving	<ul style="list-style-type: none"> – Research using internet or books from the library – Design a project for making bioplastics – Design a questionnaire for data collection during field visit
Innovation and creativity	<ul style="list-style-type: none"> – Create an experiment procedure to prove a point – Develop a graph to illustrate information – Design a data collection survey/questionnaire – Conduct experiments with objectives, methodology, observations, results, conclusions – Identify local problems and ways to resolve them
Cooperation, Personal and Interpersonal management and life skills	<ul style="list-style-type: none"> – Work in Pairs – Small group work – Large group work
Communication	<ul style="list-style-type: none"> – Organize and present in writing and verbally a complete and clear report of an experiment – Observe, record, interpret the results of a measurement accurately. – Select and use appropriate formats and presentations, such as tables, graphs and diagrams.
Lifelong learning	<ul style="list-style-type: none"> – Exploit all opportunities available to improve on knowledge and skills. Reading scientific journals to keep updated.

I.2.2. Addressing cross cutting issues

Among the changes in the competence based curriculum is the integration of cross cutting issues as an integral part of the teaching learning process-as they relate to and must be considered within all subjects to be appropriately addressed. The eight cross cutting issues identified in the national curriculum framework are: genocide studies, environment and sustainability, gender, Comprehensive Sexuality Education (CSE), Peace and Values Education, Financial Education, standardization Culture and Inclusive Education.

Some cross cutting issues may seem specific to particular learning areas or subjects but the teacher needs to address all of them whenever an opportunity arises. In addition, student should always be given an opportunity during the learning process to address these cross cutting issues both within and out of the classroom so as to progressively develop related attitudes and values.

Below are examples on how crosscutting issues can be addressed in ICT in Accounting:

Cross-cutting issues	Examples on how to integrate the cross-cutting issues
Inclusive education	Involve all students in all activities without any bias. Eg: Allow a student with physical disability (using wheelchair) to take notes or lead the team during an experiment.
Gender	Involve both girls and boys in all activities: No activity is reserved only to girls or boys. Teacher should ensure equal participation of both girls and boys during experiments as well as during cleaning and tidying up related activities after experiments.
Peace and Values Education	During group activities, debates and presentations, the teacher will encourage students to help each other and to respect opinions of colleagues.
Standardization culture	Most ICT in Accounting require the use of software. Students should always be aware to use standard software products and use standard software In addition, when using the different software students have to record data accurately. For tasks involving calculations, they have to always present accurate results.

Environment and sustainability	In order to avoid the environment pollution, students avoid throwing ICT materials away anywhere; special places or appropriate containers should be used. Students also have to be aware of the impacts of the use of some products like cartridges, plastic components of ICT tools on the environment.
Financial Education	When performing experiments, students are encouraged to avoid wasting chemicals by using the quantities that are just required. They are required to also avoid spoiling equipments and other materials...

1.2.5. Attention to special educational needs specific to each subject

In the classroom, students learn in different ways depending to their learning pace, needs or any other special problem they might have. However, the teacher has the responsibility to know how to adopt his/her methodologies and approaches in order to meet the learning needs of each student in the classroom. Also the teacher must understand that students with special needs need to be taught differently or need some accommodations to enhance the learning environment. This will be done depending on the subject and the nature of the lesson.

In order to create a well-rounded learning atmosphere, the teacher needs to:

- Remember that students learn in different ways so they have to offer a variety of activities (e.g. role-play, music and singing, word games and quizzes, and outdoor activities).
- Maintain an organized classroom and limits distraction. This will help students with special needs to stay on track during lesson and follow instruction easily.
- Vary the pace of teaching to meet the needs of each student. Some students process information and learn more slowly than others.
- Break down instructions into smaller, manageable tasks. Students with special needs often have difficulty understanding long-winded or several instructions at once. It is better to use simple, concrete sentences in order to facilitate them understand what you are asking.
- Use clear consistent language to explain the meaning (and demonstrate or show pictures) if you introduce new words or concepts.
- Make full use of facial expressions, gestures and body language.

- Pair a student who has a disability with a friend. Let them do things together and learn from each other. Make sure the friend is not over protective and does not do everything for the student. Both students will benefit from this strategy.
- Use multi-sensory strategies. As all students learn in different ways, it is important to make every lesson as multi-sensory as possible. Students with learning disabilities might have difficulty in one area, while they might excel in another. For example, use both visual and auditory cues.

Below are general strategies related to each main category of disabilities and how to deal with every situation that may arise in the classroom. However, the list is not exhaustive because each student is unique with different needs and that should be handled differently.

Strategy to help students with developmental impairment:

- Use simple words and sentences when giving instructions.
- Use real objects that the student can feel and handle, rather than just working abstractly with pen and paper.
- Break a task down into small steps or learning objectives. The student should start with an activity that she/he can do already before moving on to something that is more difficult.
- Gradually give the student less help.
- Let the student work in the same group with those without disability.

Strategy to help students with visual impairment:

- Help students to use their other senses (hearing, touch, smell and taste) to play and carry out activities that will promote their learning and development.
- Use simple, clear and consistent language.
- Use tactile objects to help explain a concept.
- If the students have some sight, ask them what they can see. Get information from parents/caregivers on how the student manages their remaining sight at home.
- Make sure the student has a group of friends who are helpful and who allow the students to be as independent as possible.
- Plan activities so that students work in pairs or groups whenever possible.

Strategy to help students with hearing impairment:

- Strategies to help students with hearing disabilities or communication difficulties
- Always get the students attention before you begin to speak.
- Encourage the student to look at your face.
- Use gestures, body language and facial expressions.
- Use pictures and objects as much as possible.
- Ask the parents/caregivers to show you the signs they use at home for communication use the same signs yourself and encourage other students to also use them.
- Keep background noise to a minimum.

Strategies to help children with physical disabilities or mobility difficulties:

- Adapt activities so that student who use wheelchairs or other mobility aids, or other students who have difficulty moving, can participate.
- Ask parents/caregivers to assist with adapting furniture e.g. The height of a table may need to be changed to make it easier for a student to reach it or fit their legs or wheelchair under.
- Encourage peer support friends can help friends.
- Get advice from parents or a health professional about assistive devices.

1.2.5. Guidance on assessment

Each unit in the teacher's guide provides additional activities to help students achieve the key unit competence. Results from assessment inform the teacher which student needs remedial, consolidation or extension activities. These activities are designed to cater for the needs of all categories of learners; slow, average and gifted learners respectively.

Assessment is an integral part of teaching and learning process. The main purpose of assessment is for improvement. Assessment for learning/**Continuous/ formative assessment** intends to improve students' learning and teacher's teaching whereas assessment of learning/summative assessment intends to improve the entire school's performance and education system in general.

Continuous/ formative assessment

It is an ongoing process that arises out of interaction during teaching and learning process. It includes lesson evaluation and end of sub unit assessment. This formative assessment plays a big role in teaching and learning process. The teacher should encourage individual, peer and group evaluation of the work

done in the classroom and uses appropriate competence-based assessment approaches and methods.

In Senior Five textbook, formative assessment principle is applied through application activities that are planned in each lesson to ensure that lesson objectives are achieved before moving on. At the end of each unit, the end unit assessment is formative when it is done to give information on the progress of students and from there decide what adjustments need to be done. Assessment standards are taken into consideration when setting tasks.

Summative assessment

The assessment done at the end of the term, end of year, is considered as summative. The teacher, school and parents are informed on the achievement of educational objectives and think of improvement strategies. There is also end of level/ cycle assessment in form of national examinations.

I.2.5. Students' learning styles and strategies to conduct teaching and learning process

There are different teaching styles and techniques that should be catered for. The selection of teaching method should be done with the greatest care and some of the factors to be considered are: the uniqueness of subjects, the type of lessons, the particular learning objectives to be achieved, the allocated time to achieve the objective, instructional materials available, the physical/sitting arrangement of the classroom, individual students' needs, abilities and learning styles.

There are mainly four different learning styles as explained below:

a. Active and reflective learners

Active learners tend to retain and understand information best by doing something active with it, discussing or applying it or explaining it to others. Reflective learners prefer to think about it quietly first.

b. Sensing and intuitive learners

Sensing learners tend to like learning facts while intuitive learners often prefer discovering possibilities and relationships. Sensors often like solving problems by well-established methods and dislike complications and surprises; intuitive learners like innovation and dislike repetition.

c. Visual and verbal learners

Visual learners remember best what they see (pictures, diagrams, flow charts, time lines, films, demonstrations, etc); verbal learners get more out of words (written and spoken explanations).

d. Sequential and global learners

Sequential learners tend to gain understanding in linear steps, with each step following logically from the previous one. Global learners tend to learn in large jumps, absorbing material almost randomly without seeing connections, and then suddenly “getting it.”

1.2.6. Teaching methods and techniques that promote the active learning

The different student learning styles mentioned above can be catered for, if the teacher uses active learning whereby students are really engaged in the learning process.

What is Active learning?

Active learning is a pedagogical approach that engages students in doing things and thinking about the things they are doing. In active learning, learners are encouraged to bring their own experience and knowledge into the learning process.

The role of the teacher in active learning

- The teacher engages students through active learning methods such as inquiry methods, group discussions, research, investigative activities and group and individual work activities.
- He/she encourages individual, peer and group evaluation of the work done in the classroom and uses appropriate competence-based assessment approaches and methods.
- He provides supervised opportunities for students to develop different competences by giving tasks which enhance critical thinking, problem solving, research, creativity and innovation, communication and cooperation.
- Teacher supports and facilitates the learning process by valuing students’ contributions in the class activities.

The role of learners in active learning

Learners are key in the active learning process. They are not empty vessels to fill but people with ideas, capacity and skills to build on for effective learning.

A learner engaged in active learning:

- Communicates and shares relevant information with other learners through presentations, discussions, group work and other learner-centred activities (role play, case studies, project work, research and investigation)
- Actively participates and takes responsibility for their own learning
- Develops knowledge and skills in active ways
- Carries out research/investigation by consulting print/online documents and resourceful people, and presents their findings
- Ensures the effective contribution of each group member in assigned tasks through clear explanation and arguments, critical thinking, responsibility and confidence in public speaking
- Draws conclusions based on the findings from the learning activities.

Some active techniques that can be used in ICT in Accounting

The teaching methods strongly emphasized in the competence Based Curriculum (CBC) are active methods. Below are some active techniques that apply in sciences:

A. Practical work/ experiments:

Many of the activities suggested in ICT in Accounting curriculum as well as in the teacher's book are practical works or experiments.

Practical work is vital in learning ICT in Accounting; this method gives the student the opportunity to implement a series of activities and leads to the development of both cognitive and hands-on skills. The experiments and questions given should target the development of the following skills in students: Observation, Recording and Report writing, Manipulation, Measuring, Planning and designing.

A practical lesson/Experiment is done in three main stages:

- **Preparation of experiment:** Checking materials to ensure they are available and at good state; try the experiment before the lesson; think of safety rules and give instructions to lab technician if you have any.
- **Performance of experiment:** Sitting or standing arrangement of students; introduction of the experiment: aims and objectives; setting up the apparatus; performing the experiment; write and record the data.
- **Discussion:** Observations and interpreting data; make generalizations and assignment: writing out the experiment report and further practice and research.

In some cases, demonstration by the teacher is recommended when for example the experiment requires the use of sophisticated materials or very expensive materials or when safety is a major factor like dangerous experiments and it needs specific skills to be learnt first.

In case your school does not have enough laboratory materials and chemicals, experiments can be done in groups but make sure every student participates. You can also make arrangements with the neighboring science school and take your students there for a number of experiments.

B. Research work

Each student or group of students is given a research topic. They have to gather information from internet, available books in the library or ask experienced people and then the results are presented in verbal or written form and discussed in class.

C. Project work

ICT in Accounting teachers are encouraged to sample and prepare project works and engage their students in as many as possible. Students in groups or individually are engaged in a self-directed work for an extended period of time to investigate and respond to a complex question, problem, or challenge. The work can be presented to classmates or other people beyond the school. Projects are based on real-world problems that capture the students' interest. This technique develops higher order thinking as the students acquire and apply new knowledge in a problem-solving context.

D. Field trip

One of the main aims of teaching ICT in Accounting in Rwanda is to apply its knowledge for development. To achieve this aim we need to show to students the relationship between classroom science lessons and applied sciences. This helps them see the link between science principles and technological applications.

To be successful, the field visit should be well prepared and well exploited after the visit:

Before the visit, the teacher and student:

- Agree on aims and objectives
- Gather relevant information prior to visit
- Brainstorm on key questions and share responsibilities
- Discuss materials needed and other logistical and administrative issues
- Discuss and agree on accepted behaviors during the visit

- Visit the area before the trip if possible to familiarize yourself with the place

After the visit

When students come back from trip, the teacher should plan for follow-up. The follow-up should allow students to share experiences and relate them to the prior science knowledge. This can be done in several ways; either: Students write a report individually or in groups and give to the teacher for marking. The teacher then arranges for discussion to explain possible misconceptions and fill gaps. Or students write reports in groups and display them on the class notice board for everyone to read.

Main steps for a lesson in active learning approach

All the principles and characteristics of the active learning process highlighted above are reflected in steps of a lesson as displayed below. Generally, the lesson is divided into three main parts whereby each one is divided into smaller steps to make sure that students are involved in the learning process. Below are those main parts and their small steps:

1. Introduction

Introduction is a part where the teacher makes connection between the current and previous lesson through appropriate technique. The teacher opens short discussions to encourage students to think about the previous learning experience and connect it with the current instructional objective. The teacher reviews the prior knowledge, skills and attitudes which have a link with the new concepts to create good foundation and logical sequencings.

2. Development of the new lesson

The development of a lesson that introduces a new concept will go through the following small steps: discovery activities, presentation of students' findings, exploitation, synthesis/summary and exercises/application activities, explained below:

- **Discovery activity**

Step 1

- The teacher discusses convincingly with students to take responsibility of their learning
- He/she distributes the task/activity and gives instructions related to the tasks (working in groups, pairs, or individual to instigate collaborative learning, to discover knowledge to be learned)

Step 2

- The teacher let the students work collaboratively on the task.
- During this period the teacher refrains to intervene directly on the knowledge
- He/she then monitors how the students are progressing towards the knowledge to be learned and boost those who are still behind (but without communicating to them the knowledge).
- **Presentation of students' productions**
 - In this episode, the teacher invites representatives of groups to present the students' productions/findings.
 - After three/four or an acceptable number of presentations, the teacher decides to engage the class into exploitation of the students' productions.
- **Exploitation of student's productions**
 - The teacher asks the students to evaluate the productions: which ones are correct, incomplete or false
 - Then the teacher judges the logic of the students' products, corrects those which are false, completes those which are incomplete, and confirms those which are correct.
- **Institutionalization (summary/conclusion/ and examples)**
 - The teacher summarizes the learned knowledge and gives examples which illustrate the learned content.
- **Exercises/Application activities**
 - Exercises of applying processes and products/objects related to learned unit/sub-unit
 - Exercises in real life contexts
 - Teacher guides students to make the connection of what they learnt to real life situations. At this level, the role of the teacher is to monitor the fixation of process and product/object being learned.

3. Assessment

In this step the teacher asks some questions to assess achievement of instructional objective. During assessment activity, students work individually on the task/activity. The teacher avoids intervening directly. In fact, results from this assessment inform the teacher on next steps for the whole class and individuals. In some cases, the teacher can end with a homework assignment.

PART II: SAMPLE LESSON PLANS

School Name:

Teacher's name:

Term	Date	Subject	Class	Unit N°	Lesson N°	Duration	Class size
I	..././...	ICT in Accounting	S5	2	1 of 2	80	40 students
Type of Special Educational Needs to be catered for in this lesson and number of learners in each category				One learner with visual impairment (low vision). One learner with physical handicap.			
Unit title	Installing and uninstalling accounting software (Sage line 100)						
Key Unit Competence:	Install and Uninstall the accounting software sage line 100						
Title of the lesson	Installing accounting software (Sage line 100)						
Instructional Objective	Using computers and external disk containing sage line 100 accounting software, learners should be able to explain the process of installing and install the sage line 100 accounting software successfully.						
Plan for this Class (location: in / outside)	In the computer laboratory						
Learning Materials (for all learners)	Students will need computers in the computer lab, external hard disk or flash disk or CD, projector for demonstrating examples to the class, student's book and internet connection for doing additional research.						
References	S5 Student textbook						

Timing for each step	Description of teaching and learning activity		Generic competences and cross cutting issues to be addressed + a short explanation
	Using computers and external disk containing sage line 100 accounting software, learners will install sage line 100 following the demonstration done by the teacher.		
	Teacher activities	Learner activities	
1. Introduction 10 min	The teacher asks questions related to the previous lesson.	Learners answer to the questions.	Communication skills is developed as students answer the questions.
2. Development of the lesson : 60min a) Discovery activity	The teacher tasks learners to activity 2.1	Learners read the activity and answer the questions. They discover the steps of installing sage line 100 accounting software.	<ul style="list-style-type: none"> Financial education: When choosing accounting software, students are encouraged to buy the one which is cost effective yet more efficient depending on the type of the business.

b) Presentation and exploitation of learner's productions	<p>Guide learners on how to install sage line 100 step by step.</p> <p>As learners have already seen the steps of installing the software, the teacher uses a projector to demonstrate the steps of installation.</p> <p>As the installation progresses, the teacher explains the menus of the software.</p>	<p>Students follow the demonstration of teacher then install the sage line 100 accounting software in their computers.</p> <p>Using a projector learners show their files.</p>	<ul style="list-style-type: none"> • Gender education: All students must get involved in class activities regardless of gender. • Inclusive Education: Learners with and without disabilities participate together in the same classe during teaching and learning process.
c) Summary/ conclusion	<p>With students, make a summary of how to install sage line 100 accounting software.</p>	<p>Students give the procedure to install sage line 100 accounting software.</p>	
5. Assessment 10 min	<p>The teacher uninstalls the software from the learners' computers and ask them to install sage line 100 accounting software in their computers</p>	<p>Learners install sage line 100 accounting software in their computers</p>	<p>.</p>
Teacher self- evaluation	<p>If all students can install the sage 100 accounting software then the lesson was understood.</p>		

PART III: UNIT DEVELOPMENT

Unit

1

INTRODUCTION TO ACCOUNTING SOFTWARE (8 Periods)

1.1. Key Unit competence:

Identify and classify the accounting software

1.2 Prerequisite knowledge and skills

Students have already learned about computer protection, difference between computer software and hardware, application software such as MS Word and Excel. The knowledge acquired from Senior Four on the installation of antivirus is helpful in installing and uninstalling the accounting software.

1.3. Cross-cutting issues to be addressed

- **Standardization culture:**

Students should always be aware to use standard software products and use standard software, in addition, when using the different software students have to record data accurately. For tasks involving calculations, they have to always present accurate results.

- **Gender:**

Both girls and boys should get involved in all activities: no activity is reserved only to girls or boys. There should be equal participation of both girls and boys during installation and uninstallation of accounting software.

- **Financial Education:**

When choosing accounting software, students are encouraged to buy the one which is cost effective yet more efficient depending on the type of the business.

1.4. Guidance on the introductory activity 1

- The teacher organizes students in small groups in order to do the unit's introductory activity.
- The teacher asks students to do the introductory activity in their respective groups.

- The teacher moves around to see how students are working and provides guidance where it is needed.
- The teacher invites some groups to presents their findings to the class
- The teacher asks students to evaluate the findings.
- The teacher tells students that in the coming lessons they will have complete answers.

Answers to introductory activity 1

Answer 1. As many other companies of high scale of sales and revenue, is mostly because of the adaptation on the new technology changes in which can help them to bit the market share, it is in that regards that my company can be recommended to use the digitalized software for well tracking all transactions made in daily basis towards financial management. What type of accounting software that you can recommend to your company?

Answer 2. I can recommend my company to use the SAGE-LINE-100 Accounting Software Type because the Accounting software is a computer program that maintains account books on computers, including recording transactions and account balances. It is faster, simpler, more powerful, more integrated and more accurate than manual accounting.

1.5 List of lessons

No	Lesson title	Learning objectives	Number of periods
1	Classification of Accounting Software	Categorize the accounting Software	1
2	Types of Application software and examples	Differentiate the types of application Software and examples for each	1
3	Types of Software required for business activities	Explain the types of accounting Software required for the business	1
4	Use of Accounting Software	Clarify the use of accounting Software, advantages and disadvantages	1

5	Manual and computerized Accounting Methods	Differentiate manual accounting from computerized accounting	1
6	Characteristics of accounting data	Explain the characteristics of accounting data	1
7	Role, strengths and weaknesses of accounting software	Explain the role, strengths and weaknesses of accounting software	1
	End unit assessment		1
	Total number of periods		8

Lesson 1: Classification of Accounting Software

a) Learning objectives

Categorize the accounting Software

b) Teaching resources:

For this lesson to be effective students will need to have student books and computers with internet connectivity for doing research in order to understand different types of accounting software.

c) Prerequisites

The students have seen in Senior Four the difference between computer software and hardware and computer applications software such as MS Word and Excel.

d) Learning activity:

• Guidance:

- The lesson starts by reading the case study in learning activity 2.1
- The learners analyze questions in the learning activity 1.1. If answers can't be found, students are told that by the end of the lesson they will be able to answer them
- Guided by the teacher, learners identify the different types of accounting software.
- The teacher gives guidance on how to do the questions in the application activity 2.1
- Students do the questions in the learning activity 2.1 that were not answered at the beginning.

Answers to learning activity 2.1

1. The accounting software is classified into the following four categories detailed in the Student Book for Senior Five in the section Classification of Accounting Software. The four categories are Spreadsheets, Commercial Accounting Software, Enterprise Accounting Software and Custom Accounting Software

e) Application activity 2.1 answers:

An example of an Accounting Software: NetSuite. Students do research to explain what they can do with the software they have given as an example.

Lesson 2: Types of Application software and examples

a) Learning objectives

Differentiate the types of application Software and examples for each

b) Teaching resources

Resources needed are student's book and computers with internet connection to facilitate research which is very necessary for identifying the difference between types of application software and able to provide examples.

c) Prerequisites

- Learners are now familiar with the different types of accounting software and examples.
- Task learners in pairs to share their views on the effects of such a problem in Rwanda.

d) Learning activity 1.2

- **Guidance:**
 - Start the lesson by grouping student in pairs
 - In pairs students discuss the scenario in Learning activity 1.2, present their findings and the whole class discuss on the findings.
 - With the guidance of the teacher the class discusses the difference between types of application software.
 - As students have now got answers, they evaluate their findings that they presented at the beginning of the lesson
 - The teacher gives guidance on how to do the application activity 1.2

Answers to learning activity 1.2

1. As stated in the Senior Five Student Book, Accounting software is a computer program that maintains account books on computers, including recording transactions and account balances.
2. **Three types of Accounting software are:** Spreadsheets, Commercial Accounting Software, Enterprise Accounting Software

Examples of Accounting software:

Spreadsheets: Microsoft Excel, Commercial Accounting Software: QuickBooks, Enterprise Accounting Software: NetSuite

Answers to application activity 1.2

- a) **Word Processing Software:** Google Docs, Microsoft Word, WordPad and Notepad.
- b) **Database Software:** MySQL, Microsoft SQL Server, Microsoft Access, Oracle, IBM DB2 and FoxPro.
- c) **Spreadsheet Software:** Google Sheets, Apple Numbers and Microsoft Excel.

Lesson 3: Types of Accounting Software required for business activities.

a) Learning objective

Explain the types of accounting Software required for the business

b) Teaching resources:

Resources needed for this lesson are: student's book and computers with internet connection for doing additional research.

c) Prerequisites

Students have some understanding on data entry and manipulation from Senior Four and different types of accounting software got from the lesson three of this unit and can apply it in learning easily this lesson.

d) Learning activity 1.3

- **Guidance:**
 - Start the lesson by grouping student in groups of three
 - In groups students discuss the questions in Learning activity 1.3, present their findings and the whole class discuss on the findings.

- With the guidance of the teacher the class discuss the types of software needed for business activities
- As students have now got answers, they evaluate their findings that they presented at the beginning of the lesson
- The teacher gives guidance on how to do the application activity 1.3

Answers to learning activity 1.3

1. The types of software needed are: Accounting software, Inventory management software, Software CRM, Software HRM, Software ERP (Enterprise Resource Planning). Details on these software are available in the student book in the section “1.3. Types of Software Required for Business Activities”

Answers to application activity 1.3

1. Students do research and discover that ERP stands for Enterprise Resource Planning (ERP). This is a kind of software that organizations use to manage their businesses and activities like accounting, procurement, etc
2. Examples of ERP SOFTWARE: Oracle NetSuite ERP, Microsoft Dynamics 365

Lesson 4: Use of Accounting Software

a) Learning objective

Clarify the use of accounting Software, advantages and disadvantages

b) Teaching resources:

Teacher and students will need learner’s book and internet connection.

c) Prerequisites

Students have learnt the meaning and types of accounting software; they will find it easy to know the use of accounting software.

d) Learning activity:

- **Guidance:**
 - This lesson is started by grouping student in group of 4 then asking them to read the case study in learning activity 1.4 and answer the questions.
 - Under the guidance of the teacher, discuss about the strengths and weaknesses of accounting software.

- Students present their findings
- Students do the questions in the learning activity 1.4 that were not answered at the beginning.

Answers to learning activity 1.4

1. The problems that prevented Kamana from assuming his responsibilities timely and effectively are:

Kamana uses manual accounting; manual accounting implies that employees perform the whole accounting cycle manually on a periodic basis: they calculate trial balances, journalize transactions, prepare financial statement reports and other routines. Of course it takes much time, resources and effort in large organizations.

2. The negative impacts of using manual method of keeping and maintaining accounting records for Tuzamurane rice processing company are:
 - Risk of losing some data
 - Not getting financial reports on time
 - High costs and places of keeping physical documents
 - Manual accounting is prone to human error.
3. Tuzamurane ltd company would help Kamana to perform well his duties by doing the following:

The company would adopt the use of computerized accounting. The computerized accounting means that “the books” of business are managed in a computer. It is simply the management of books of a business in the computer. This is done through the use of accounting software. Accounting software is a computer program that maintains account books on computers, including recording transactions and account balances. It is faster, simpler, more powerful, more integrated and more accurate than manual accounting.

e) Application activity 1.4

1. The meaning of an application software is provided in the Student Book of Senior 5. How will you explain him the meaning of application software?
2. The kind of software to recommend to Rukundo are those that are used in Accounting such as SAGE, QUICKBOOK. Apart from these specialized Microsoft Excel can also be used as it has some functionalities that can be used in Accounting.

Lesson 5: Manual and computerized Accounting Methods

a) Learning objectives

Differentiate manual accounting from computerized accounting.

b) Teaching resources

Resources needed are student's book and computers with internet connection to facilitate research which is very necessary for identifying the difference between manual and computerized accounting.

c) Prerequisites

Learners are now familiar with the different types of accounting software.

Task learners in pairs to share their views on the effects of such a problem in Rwanda.

d) Learning activity 1.5:

- **Guidance:**
 - Start the lesson by grouping student in pairs
 - In pairs students discuss the scenario in learning activity 1.5, present their findings and the whole class discuss on the findings.
 - With the guidance of the teacher the class discusses the difference between manual accounting and computerized accounting.
 - As students have now got answers, they evaluate their findings that they presented at the beginning of the lesson
 - The teacher gives guidance on how to do the application activity 1.5

Answers to learning activity 1.5

1. Manual accounting uses pens and books to record accounting data while computerized accounting uses computer software to record and process accounting information.
2. Advantages of manual accounting:
 - Cheap for startup business
 - Manual invoices cannot be hacked
 - Convenient and easily accessed
 - No worry about power or internet outages
 - Correcting entries is easy

Disadvantages of manual accounting:

- Time consuming
- No access to the most up-to-date information
- Papers can be lost, damaged or stolen easily.

Advantages of computerized accounting:

- Documents are stored in well-designed database,
- Sharing them easily to the manager of the company,
- Preparing income statement, cash flow statement and balance sheet easily.
- Automatic and correct calculations
- Easy access to data files when you need them
- Quick data processing and access to your accounts

Disadvantages of computerized accounting:

- the lack of power which stops business work sometimes,
- Damages of computer operating system which causes the business to lose some data
- Fear that other people may hack the user name and password and access the data.
- Lack of skills to use accounting software
- High cost of computers and accounting software

e) Answers to application activity 1.6

1. **Manual Accounting:** The process in which the accountants prepare paper-based handwritten accounts in a register in the form of ledgers, subsidiary books, and journals to record the financial transactions is called **Manual Accounting**. Manual accounting is time taking process, and it is not quickly done. The chances of human error in recording the data are high in manual accounting, and it needs an employee to perform such a job. It is also cost-effective and may not require any highly expensive equipment, like computers. The data is much more secure and protected against all cyber-attacks or online thefts, as it does not require the internet.

2. **Computerized Accounting:** The process in which the financial accounts are systematically accounted for using specially developed computer accounting software automatically in the form of PDF, Tally, and Excel spreadsheet documents is called Computerized Accounting. It is a very quick process, as everything is systematically automated using accounting software. It requires a computer and an operator to perform such operations. The chance of having any calculation error is very less or null, and it gives precise output as the software is designed with full automation like auto entries, organized framework, calculations, etc. It helps in maintaining the financial records and all transactional information easily and produces account statements, tax liabilities, and other financial reports, which can be used to analyze the company's operations, etc.
3. Answers for question three are found in the student book. For answers that cannot be immediately found the teacher helps students do further documentation or search for them on the internet.

Lesson 6: Characteristics of Accounting data

a) Learning objective

Explain the characteristics of accounting data

b) Teaching resources:

Resources needed for this lesson are: student's book and computers with internet connection for doing additional research.

c) Prerequisites

Students have some understanding on data entry and manipulation from Senior Four and different types of accounting software got from the lesson one of this unit and can apply it in learning easily this lesson.

d) Learning activity 1.6

• Guidance:

- Start the lesson by grouping student in groups. The size of the groups will depend on the size of the class.
- In groups students discuss the questions in learning activity 1.6, present their findings and the whole class discuss on the findings.
- With the guidance of the teacher the class discusses the Characteristics of accounting data

- As students have now got answers, they evaluate their findings that they presented at the beginning of the lesson
- The teacher gives guidance on how to do the application activity 1.6

Answers to Learning activity 1.6

1. According to Mary McMahon,

Accounting data is a body of financial documentation that backs an accounting statement. People use such data to prepare financial statements and declarations, and auditors can review it to confirm the accuracy of a statement. People with disputes about their accounts with a bank or company can also ask to see accounting information to determine how the company arrived at a given conclusion or balance. Other data are not related to accounting.

2. The accounting data must have Codes, References, Uniqueness, etc. as discussed in learner's book.
3. To keep your data safely,
 - Use of multifactor authentication to access cloud services (user name and password)
 - Install firewalls and antivirus software and ensure that this is kept up to date
 - Secure removable devices
 - Train employees
 - Control sensitive data transfers, etc.

e) Answers to application activity 1.6

Find answers in student's book section 1.6 characteristics of accounting data.

Lesson 7: Role, strengths and weaknesses of accounting software

a) Learning objective

Explain the role, strengths and weaknesses of accounting software

b) Teaching resources:

Teacher and students will need learner's book and internet connection.

c) Prerequisites

Students have learnt the meaning and types of accounting software; they will find it easy to analyze its strengths and weaknesses.

d) Learning activity:

• Guidance:

- This lesson is started by grouping student in groups, asking them to read the case study in learning activity 1.7 and answer the questions.
- Under the guidance of the teacher, discuss the strengths and weaknesses of accounting software.
- Students present their findings
- Students do the questions in the learning activity 1.7 that were not answered at the beginning.

Answers to Learning activity 1.7

1. Computerized accounting automates processes, generates reports for you, streamlines tax filing, organizes your records, helps you save time and money, reduces errors and makes it easy to share financial information.
2. The challenges include among others loss of data or Service, incorrect information, system configuration, cost and Fraud (Information stored electronically may be manipulated)

e) Answers to application activity 1.7

1. Accounting software is used to maintain account books on computers, including recording transactions and account balances.
2. The answer cannot be immediately found in the student book and is not exhaustive. The teacher helps students refine the answers or do further documentation or search for them on the internet.

1.6. End unit assessment answers

Part I: Written

1. Difference between Manual accounting and Computerized accounting:

Point of difference	Manual Accounting	Computerized Accounting
1. Recording	Financial transactions are recorded in the books of original entry by the use of pens	Data content of these transactions is stored in well-designed data base.
2. Classification	Transactions recorded in the books of original entry are further classified by posting them into ledger accounts. This results in transaction data duplicity.	No such data duplications is made
5. Summarizing	Transactions are summarized to produce trial balance by ascertaining the balances of various accounts.	The generation of ledger accounts is not necessary condition for trial balance.
5. Adjusting	Adjusting entries are made to adhere to the principle of matching	There is nothing like making adjusting entries for errors and rectifications.
6. Financial statements	The preparation of financial statements assumes the availability of trial balance.	The preparation of financial statements is independent of producing the trial balance.

2. Accounting software is a computer program that maintains account books on computers, including recording transactions and account balances. Accounting software describes a type of application software that records and processes accounting transactions within functional modules such as accounts payable, accounts receivable, payroll, and trial balance. It functions as an accounting information system. The software program records and processes business transactions and keep them in well-designed database.

3. The role of accounting software can be explained as follow:

a) Can store large volume of transactions

In the present-day business environment, the transactions of a business are normally large in volume. The accounting software can store and process such voluminous transactions with speed and accuracy.

b) Scalability

Accounting software is scalable to handle the growing transactions.

c) Ensures security of data

The accounting data under the computerized environment is safer than the accounting data under the manual system. The data can be kept secure by using a password, *i.e.*, allowing only authorized users to access the data.

d) Timely Reporting

Availability of reports on time enables the management to take quick decisions, which is an important element for the success of an enterprise. Accounting software makes these reports available as and when required.

e) Lower Cost

The cost of maintaining books of accounts under the computerized process using accounting software is lower than in comparison to the manual process.

f) Less Paper Work

Under the computerized process, there is less paper work as compared to the paper work in the manual process. Information can be shared digitally without printing hard copies.

g) Flexible Reporting

Reporting under the computerized process is flexible in comparison to the manual process. The database can be processed further to obtain the desired report. For example, data relating to debtors can be analyzed to ascertain the list of customers to whom sales above certain balance has been made in an accounting year or of the regular customers of the enterprises and so on.

h) Queries

Replies to queries based on external factors can be obtained easily under a computerized process. For example, list of debtors who have not paid on time can be taken out by processing the database.

i) Accurate

Computer statements are far more accurate in comparison to manual statements.

j) Updating:

Updating and treatment of wrong transactions are easily done.

k) Financial Statements

From the day book, the Voucher Posting software can manage the general ledger, trial balance and balance sheet.

4. Advantages:

- Access Accounting Data Any Time, Anywhere.
- Simple data entry
- Save Time With Automation
- Improved Accounting Security
- Improved Accounting & Bookkeeping Accuracy
- Real-time Reporting
- Reduce Costs & Save Money
- Reduce Paperwork and Improve Sustainability
- Improved Invoicing
- Simplified Tax Compliance
- Reduction of errors

Disadvantages:

- The package cost, although small in relation to your other costs, is higher than a paper-based system.
- Difficult set up of accounting software.
- When a business is reliant on accounting software, any loss of service due to a power or computer outage could cause a work disruption.
- Incorrect information may lead to incorrect financial results.
- While customization is available for many programs, it may cause downtime and potential inaccuracies if not done correctly.
- High cost of maintenance, customization, training and computer hardware.
- Information stored electronically can be manipulated and accessed by a wrong person if proper controls and security measures are not in place.

5. Spreadsheets

To help with bookkeeping, businesses often use spreadsheet programs such as Microsoft Excel or Google Spreadsheets. It can be used to almost any basic accounting need.

For example, It can be used to list expenses, sales or other relevant financial data, and even to handle more advanced accounting functions. Generally, only a very simple business should rely solely on spreadsheets to handle accounting; for most others, spreadsheets usually compliment other accounting processes.

- Commercial Accounting Software

Commercial accounting software such as QuickBooks or Peachtree can handle most, if not all, of a small- to mid-size business’s accounting needs. Accounting software work with almost any business, and allow you to create customized functions to fit your specific needs.

- Enterprise Accounting Software

Larger companies may have enormously complex operations, and enterprise accounting software helps in managing this complexity. Accounting software for larger enterprises often integrates accounting with other services provided by the software, such as workflow management, business intelligence and project planning.

- Custom Accounting Software

Sometimes, a business creates its own accounting software.

Most popular accounting software are QuickBooks, Sage line (50, 100,200, 1000), Tally, Sage Pastel, Best books, Cash flow manager, Xero, Fresh books, SAP and AccountMate.

6. Find the answers in learner’ book
7. Find the answers in learner’ book
8. Find the answers in learner’ book

1.7 Additional activities

1.7.1 Consolidation activities and answers

1. 1.You want to start business and choose the method of accounting to use. Basing on the knowledge acquired from unit one, which method would you prefer and why?

Answer:

Let learners give their views basing on points in the Learner’s Book on advantages and disadvantages of each method of accounting.

2.1 Key Unit competence:

Install and Uninstall the accounting software sage line 100

2.2 Prerequisite knowledge and skills

Learners have already different types of accounting software in which included sage line 100 accounting software in unit one of student's book. In addition, they learnt from Senior Four to use file menu in MS Word and Excel. They can now learn how to use sage line 100 starting with creation of installing accounting software in their computers.

2.3 Cross-cutting issues to be addressed:

- **Financial education:** When choosing accounting software, students are encouraged to buy the one which is cost effective yet more efficient depending on the type of the business.
- **Gender education:** All students must get involved in class activities regardless of gender
- **Inclusive Education:** Learners with and without disabilities participate together in the same classes during teaching and learning process.

2.4 Guidance on introductory activity

- The teacher Lets learners sit in pairs and discuss about the case study in introductory activity.
- Teacher asks some pairs to present their findings.
- The teacher asks students to evaluate the findings.
- The teacher tells students that in the coming lessons they will have complete answers.

Answers to introductory activity 2

1. The processes of installing the accounting software SAGE LINE 100 are discussed in student's book.
2. The importance of keeping company's basic information in your accounting software are given in the answers students book.

2.5 List of lessons

No	Lesson title	Learning objectives	Number of periods
1	Installing accounting software, SAGE line 100	<ul style="list-style-type: none">– Explain the processes of uninstalling the accounting software sage 100– Install the SAGE Line 100	2
2	Uninstalling the accounting software SAGE line 100	<ul style="list-style-type: none">– Explain the processes of uninstalling the accounting software sage 100– Uninstall Sage Line 100 from a computer	2
	End unit assessment		1
	Total number of units		5

Lesson 1: Installing Accounting software (Sage line 100)

a) Learning objectives

- Explain the processes of uninstalling the accounting software sage 100
- Install the SAGE Line 100

b) Teaching resources:

Students will need computers in the computer lab, external hard disk or flash disk or CD, projector for demonstrating examples to the class, student's book and internet connection for doing additional research.

c) Prerequisites

Students have learnt from Senior Four the installation of antivirus; they will find it easy to apply the same skill in this new lesson.

d) Learning activity 2.1

- **Guidance:**

- This lesson is started by asking questions on previous lessons.
- The teacher asks learners to read the text book and then brainstorms on question one.
- The teacher demonstrates the steps of installing accounting software sage 100 in the computer,
- learners follow on the projector, and explains in few words the menus of sage 100.
- Guided by the teacher, learners install SAGE 100 in their computers
- The teacher gives guidance on how to do the lesson's application activity which is in the student's book

Answers to learning activity 2.1

1. Ask the school manager to buy sage 100 accounting software and then install it in your computer. The steps to go through in installing that software are available in the Student Book.
2. The following are steps of installing Sage 100 software:
 - Insert a CD or flash disk containing an installation setup (or software)
 - Open CD/flash disk
 - First open Sage English set up file and double click on set up
 - After you are welcomed to install Shield wizard for Sage line 100 windows appeared and then click on next.
 - Tick on Accounting 100V 11.00 and then click next
 - Click **next** to select the destination folder where you want to locate Sage line 100 software components and click next again. By default, Sage line 100 is located on local Disk C-Program files(x86)-Maestria
 - Enter **authenticity keys** that ensures that your software is authentic Sage software: **2668H 1CSJK UTVLO**
 - Click **next** and then click **yes** to confirm if you accept the terms and conditions of utilisation of Sage line 100 software.
 - Click **next** and then click **yes** to confirm if you accept the terms and conditions of utilisation of Sage line 100 software.
 - Click next and confirm whether you will use telebanking software to transfer payment via modem to your bank by clicking **yes** or **no** and then click **next-next-next-next** and then you fill the information about your company.

- Fill the identification of the manager of the company and the user's identification and click next
- Click next, click yes or No to confirm if you have an auditor or not, click next to explain whether the product was recommended to you by the bank or not, and lastly click next and the software start processing the installation.
- You open the SAGE line 100 to enter access code before starting to use it by clicking on start button, then programs (or all programs), click on SAGE-Accounting 100-Accounting 100
- Click on access code and enter the following code: **1E0CFABF2F2E2F74**
- This code can also be viewed from SAGE English folder in CLES Sage excel file.
- After entering access code, you can start using your software.

e) Answers to application activity 2.1

1. Find the answers in the learner's book, section uninstalling sage line 100.
2. Let earners install sage 100 in their computers. The process on how to do it is available in the student book.
3. Answers for this question are found in the student book.

Lesson 2: Uninstalling Accounting software (Sage line 100)

a) Learning objectives

- Explain the processes of uninstalling the accounting software sage 100
- Uninstall Sage Line 100 from a computer

b) Teaching resources:

Students will need computers in the computer with sage 100 installed in them lab, projector for demonstrating examples to the class, student's book and internet connection for doing more research.

c) Prerequisites

Students have installed sage 100 in their computers; they will find it easy to apply the same skill in this new lesson about uninstalling SAGE Line 100 from a computer.

d) Learning activity:

- **Guidance:**

- This lesson is started by brainstorming the circumstances under which Sage 100 software may need to be removed from a computer.
- The teacher demonstrates the uninstallation process of Sage 100 software.
- Under the guidance of the teacher, learners uninstall the accounting software Sage 100 in their computers.
- The teacher gives guidance on how to do application activity 2.2

Answers to learning activity 2.2

1. Yes sage line 100 accounting software can be removed from a computer in the following cases:
 - It is no longer needed
 - It is incompatible with other software you want to install in your computer
 - Your computer need to be formatted
 - It is corrupted and needs to be removed for a fresh install
2. Steps to uninstall SAGE line 100 accounting software:
 - Click on **Start** then on **Control panel**
 - After clicking on **Uninstall a program**, you find a list of programs installed into your computer then you click on **Accounting 100**, then click on **Uninstall/change**
 - After clicking on uninstall a program, you get the message asking you to confirm file deletion and click **Yes** to accept that you want to completely remove the selected application and all of its components from your computer.
 - Click Yes again then the program start running uninstallation process.

e) Answers to application activity 2.2

1. The steps to follow while uninstalling Sage 100 from a computer are found in the section 2.2.1

2.6. End unit assessment answers

For both Part I and Part II, the student can refer to the Student book to answer them. If answers are not found there, additional researches using internet or other books can be used.

3.1 Key Unit competence:

Create a company profile using SAGE 100

3.2 Prerequisite knowledge and skills

Learners have already installed sage line 100 accounting software in their computers. In addition, they learnt from Senior Four to use file menu in MS Word and Excel. They can now learn how to use sage line 100 starting with creation of a company profile.

3.3 Cross-cutting issues to be addressed:

- **Financial education:** When choosing accounting software, students are encouraged to buy the one which is cost effective yet more efficient depending on the type of the business.
- **Gender education:** All students must get involved in class activities regardless of gender
- **Inclusive Education:** Learners with and without disabilities participate together in the same classes during teaching and learning process.

3.4 Guidance on introductory activity

- The teacher Lets learners sit in pairs and discuss about the case study in introductory activity.
- Teacher asks some pairs to present their findings.
- The teacher asks students to evaluate the findings.
- The teacher tells students that in the coming lessons they will have complete answers.

Answers to introductory activity 3

1. The process of creating the company profile are discussed in the student book, section 3.1
2. The importance of keeping company's basic information in your accounting software are not exhaustive however basic content on this is provided in the Student in the section 3.1

3.5 List of lessons

No	Lesson title	Learning objectives	Number of periods
1	Creation of accounting file	Create accounting file by among others setting names, saving, setting account length	2
2	Configuration of Accounting software(Sage line 100)	Configure SAGE before its use by setting System defaults, Package parameters, VAT and different rates	2
3	Use of wizard mode (to create the capital and income accounts, expenses accounts and asset accounts)	Create capital and income accounts, expenses and asset accounts by using the wizard mode	2
4	Use of maintenance tool	Use maintenance tool to resolve issues in the Sage software	2
5	Add/Amend records	Add and Amend customer records, supplier records and other accounts	2
6	Check data records using IT tools	Check and correct errors identified by Sage software	2
	End unit assessment		1
	Total number of units		13

Lesson 1: Creation of accounting file

a) Learning objective

Create accounting file by among others setting names, saving, setting account length

b) Teaching resources

Instructional materials required for teaching and learning this lesson are Computers, projector, text books and the internet

c) Prerequisites

Students have prior knowledge about creating file and saving their documents in files.

d) Learning activity

• Guidance

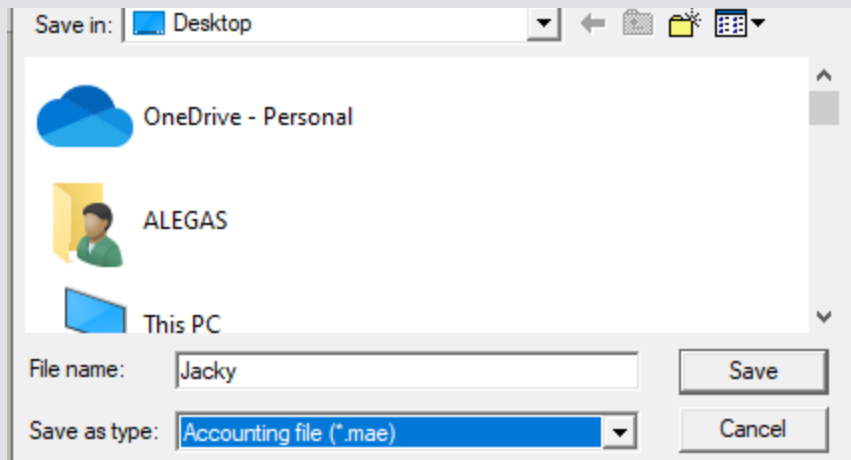
- Under the teacher's guidance students sit in pairs
- Teacher tells students in group to switch on their computers and do the questions in Learning activity 3.1
- Under the teacher's guidance students create an accounting file.

Answers to Learning activity 3.1

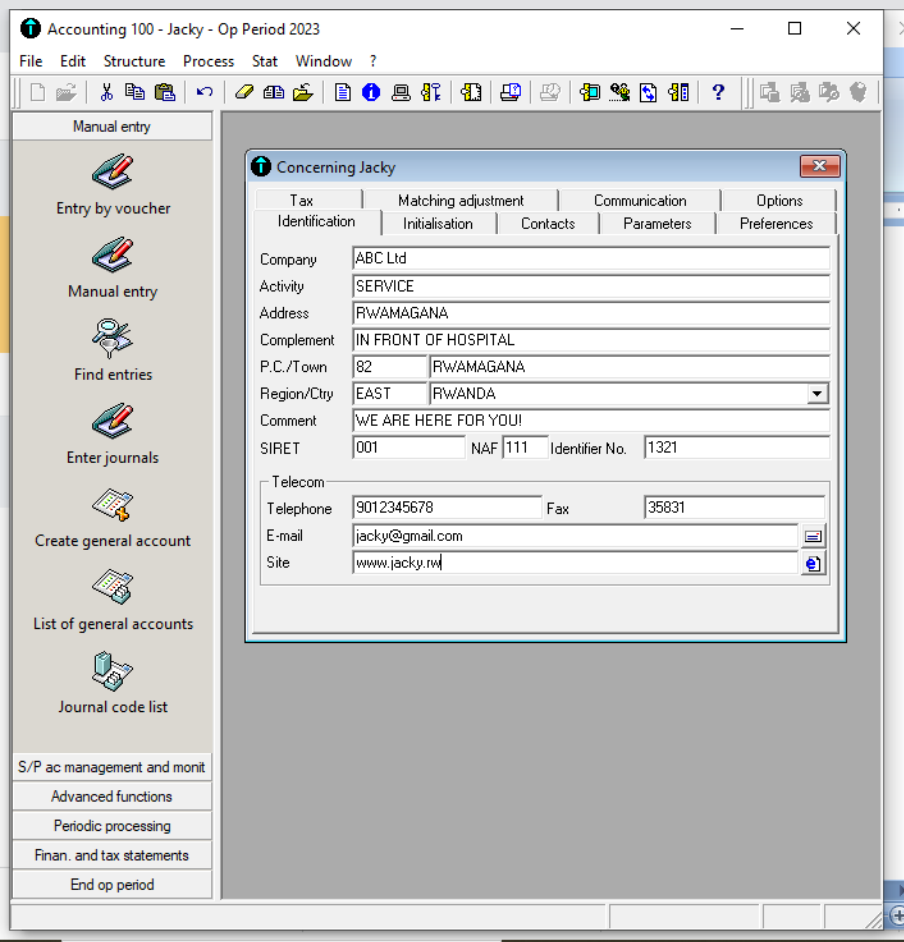
1. The configuration of software depends on the type of the business. In our activity it is a church. The church's records include weekly offerings and tenths from believers, different other contributions from church members and invited guests, church expenses including water and electricity bills, taxes and salaries.
2. The importance of configuring accounting software are:
 - It is the basis for recording a company date.
 - Data are easily accessed.
 - It helps in communicating with the business stakeholders.
 - It facilitates online marketing.

e) Answer to Application activities 3.1

1. To save a file in Sage the following window is used:



2.



Lesson 2: Configuration of accounting software (Sage line 100)

a) Learning objectives

Configure SAGE before its use by setting System defaults, Package parameters, VAT and different rates

b) Teaching resources

Computers, projector, soft documents, text books, and the internet

c) Prerequisites

Students have prior knowledge about creating accounting file and company profile.

d) Learning activities

- **Guidance:**
 - Under the teacher’s guidance students in pairs.
 - Teacher tells students to do Learning activity 3.2 which is in the student book.
 - Teacher demonstrates how to perform different configurations shown in the learner’s book and students follow.
 - Learners make configurations as instructed by the teacher.
 - Teacher moves around to help student that may be having difficulties.

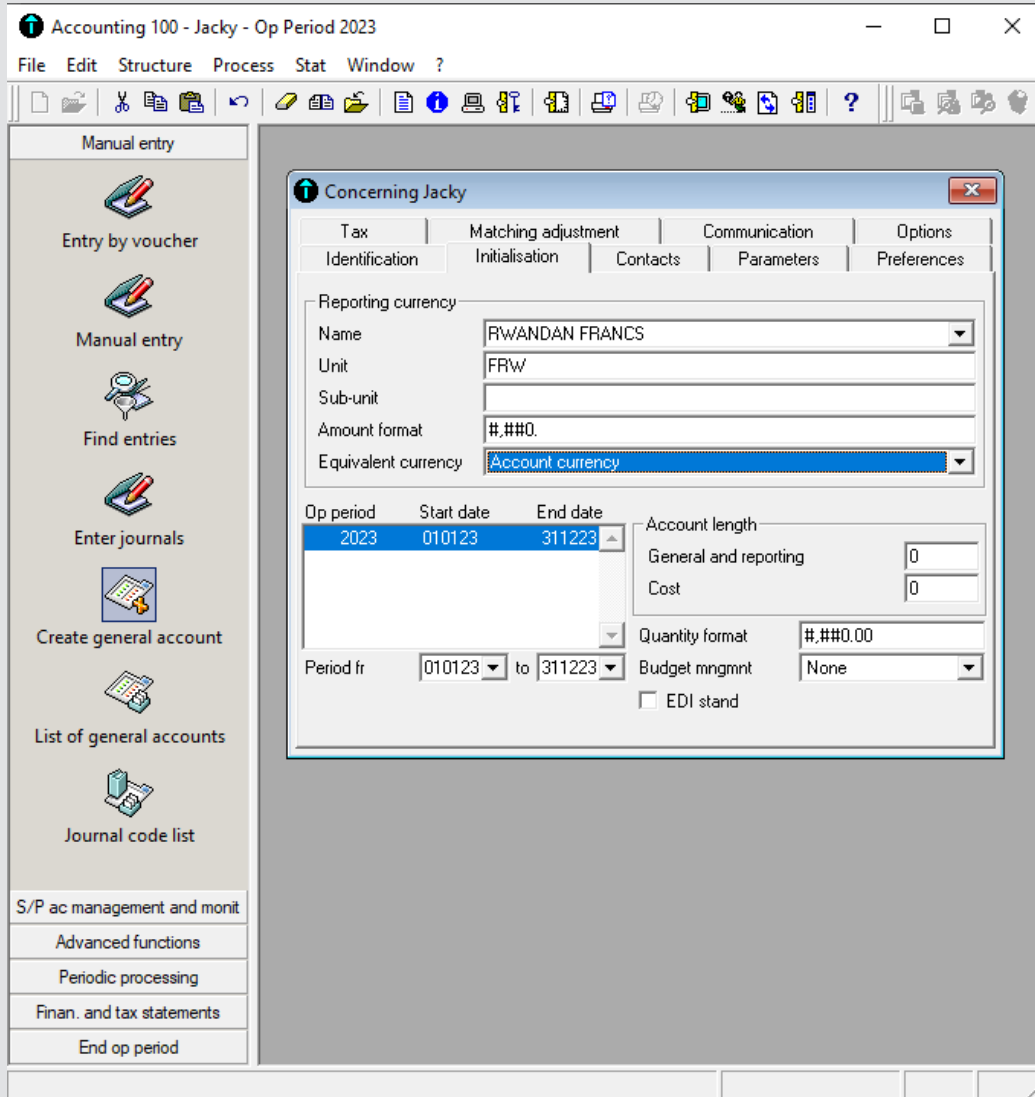
Answers to Learning activity 3.2

1. Refer to student’s book, section 3.2
2. Configuration allows the software to support your unique business processes.
 - It helps to change some defaults set in a package parameter so as to use accounting software depending on what is needed in the company.
 - It enables the business software to arrange the financial records in a particular configuration.

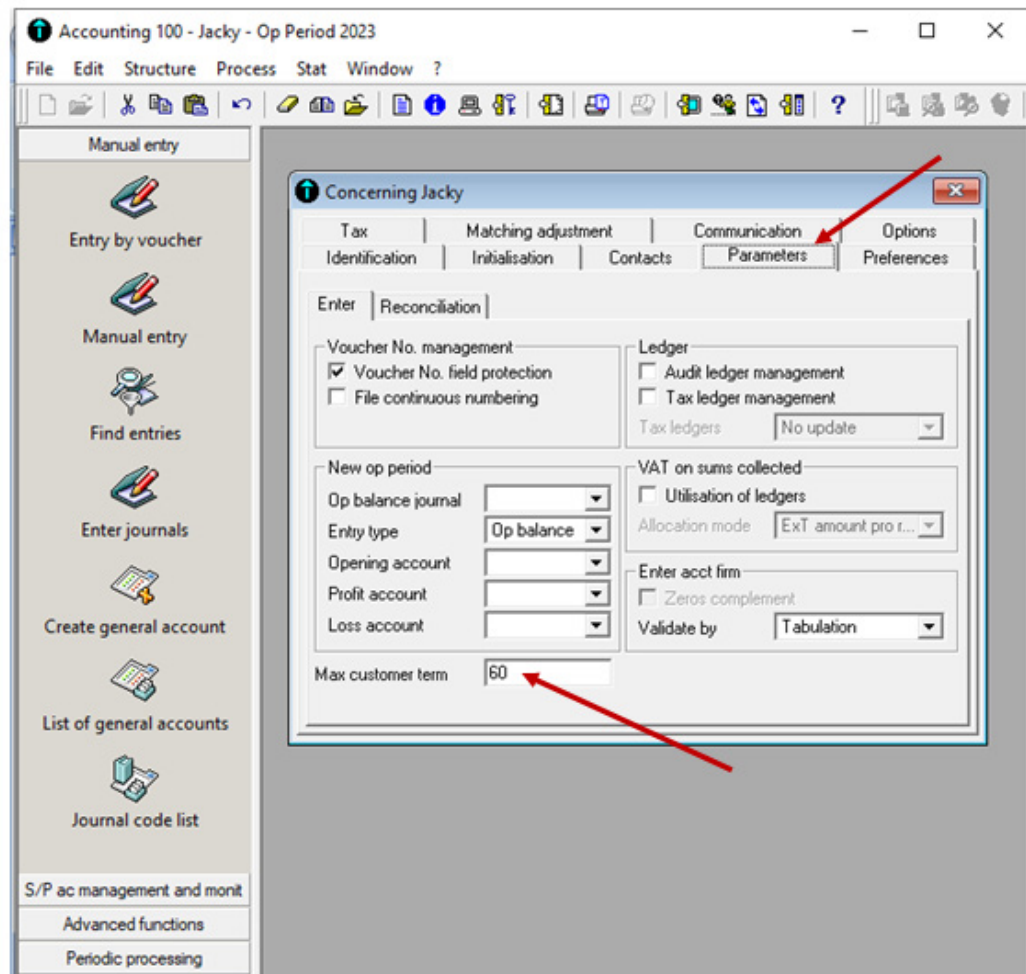
e) Answers to application activity 3.2

1. Refer to student b book under the section 3.2
2. The purpose of setting maximum customer term is to fix the maturity date (maximum number of days within which a customer must pay the debt).

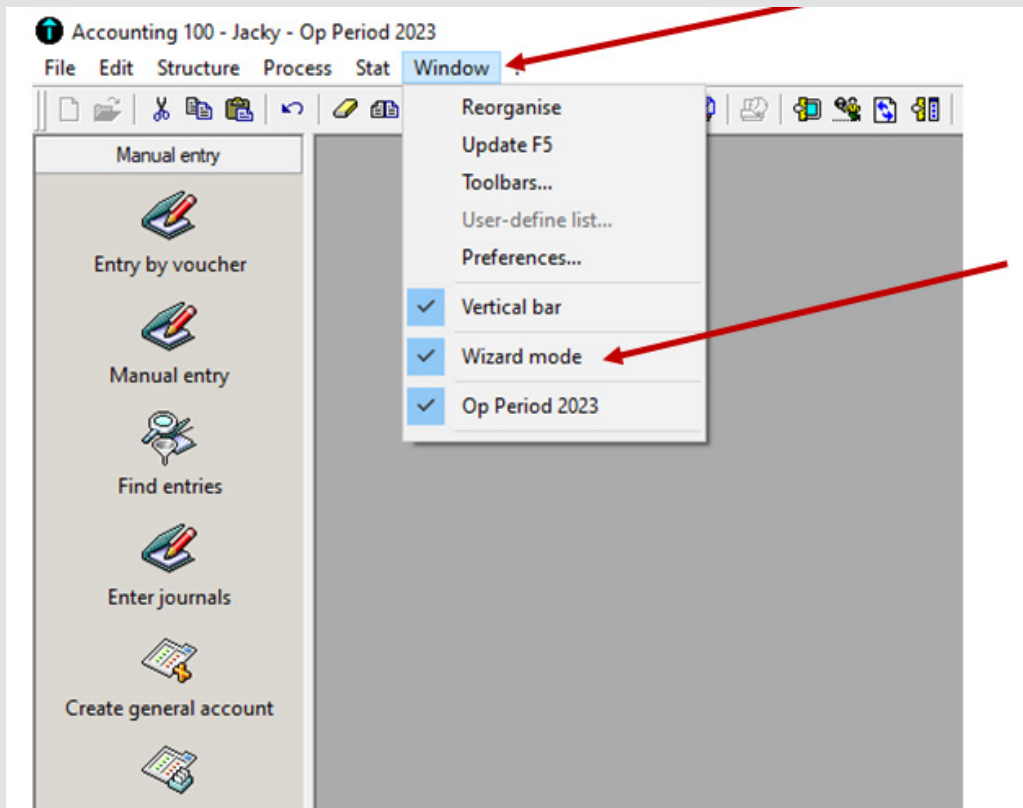
3. a) click on *initialization* and then set the reporting currency (Rwandan francs) as shown below:



b) Click on *parameters* and set maximum customer term (60)

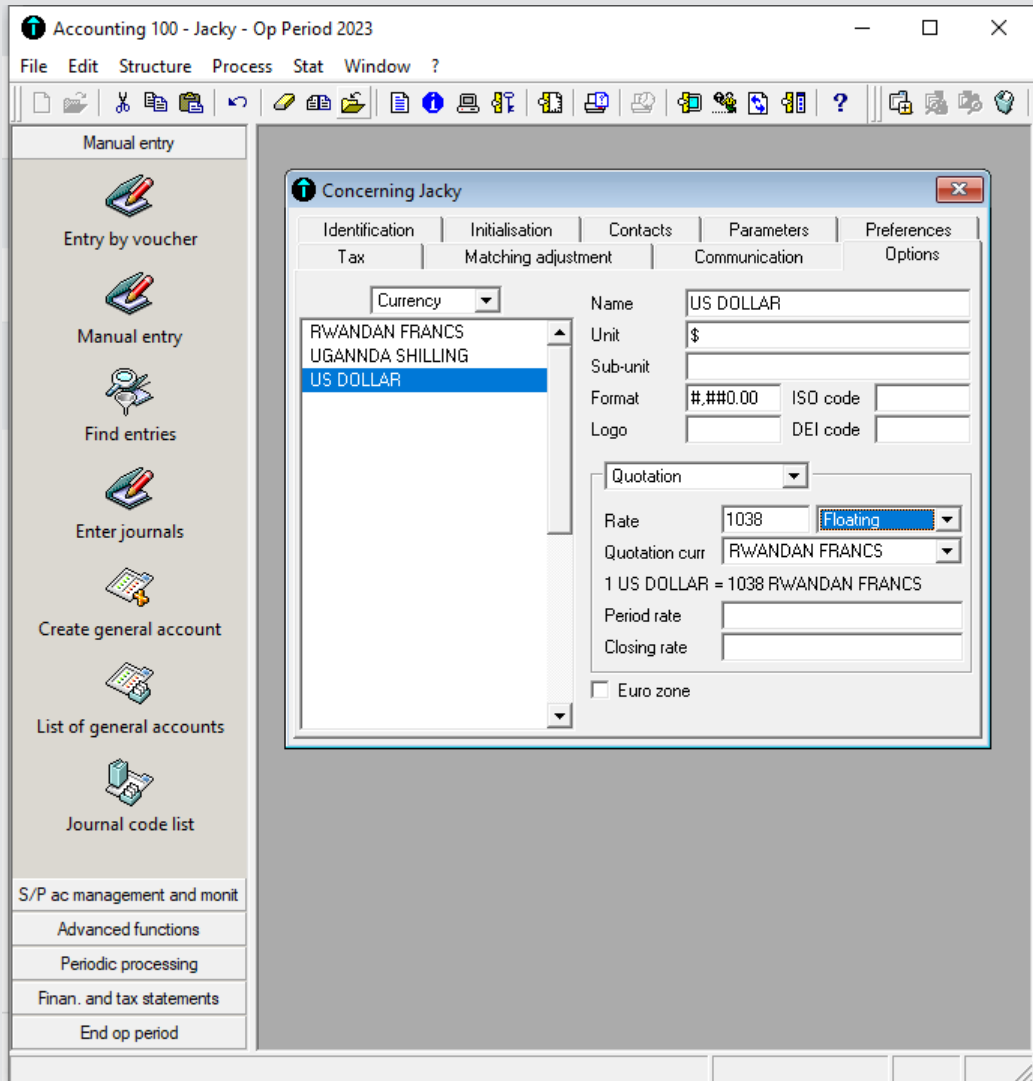


c) Click on **Window** then tick **Wizard mode**.

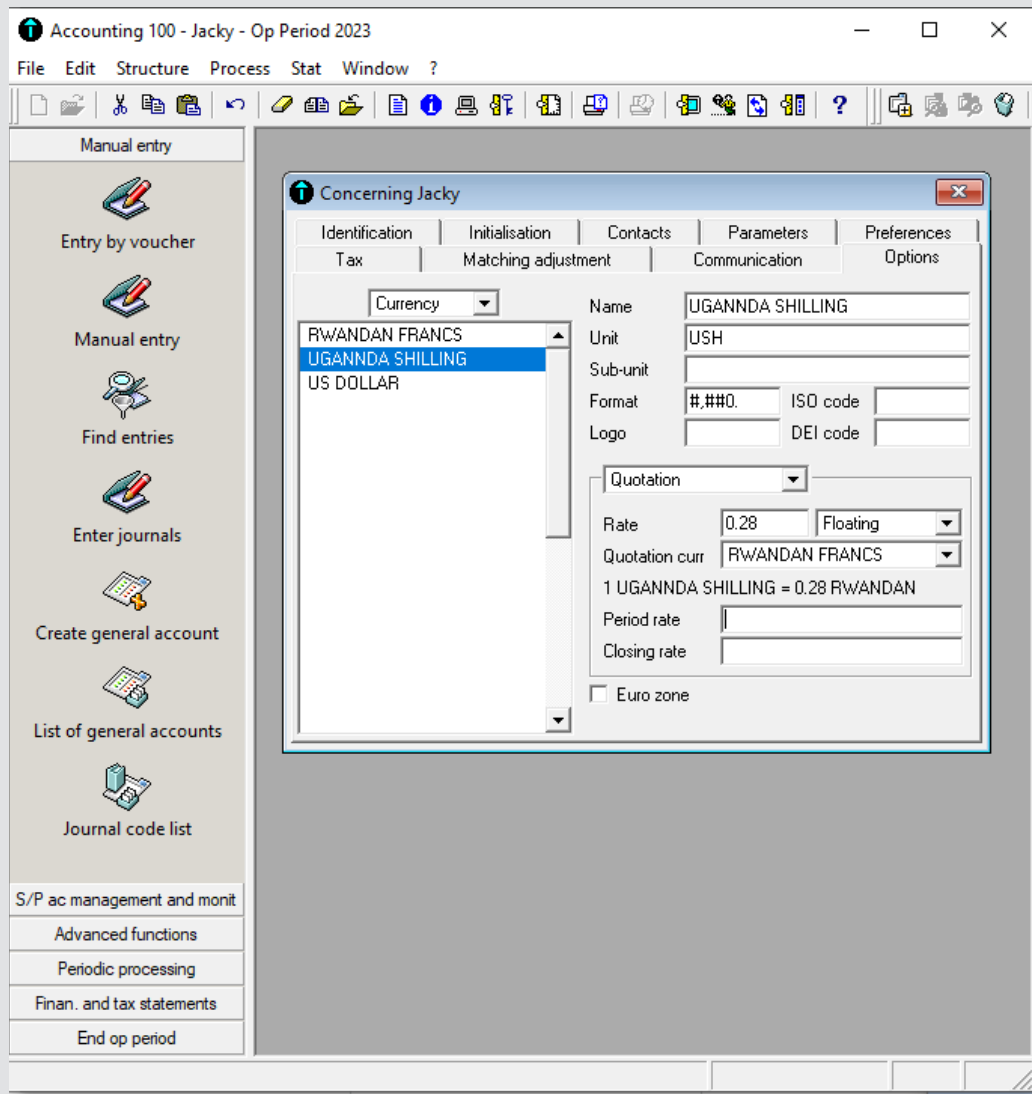


d) Click options –currency-name of currency-write the rate. Please activate floating

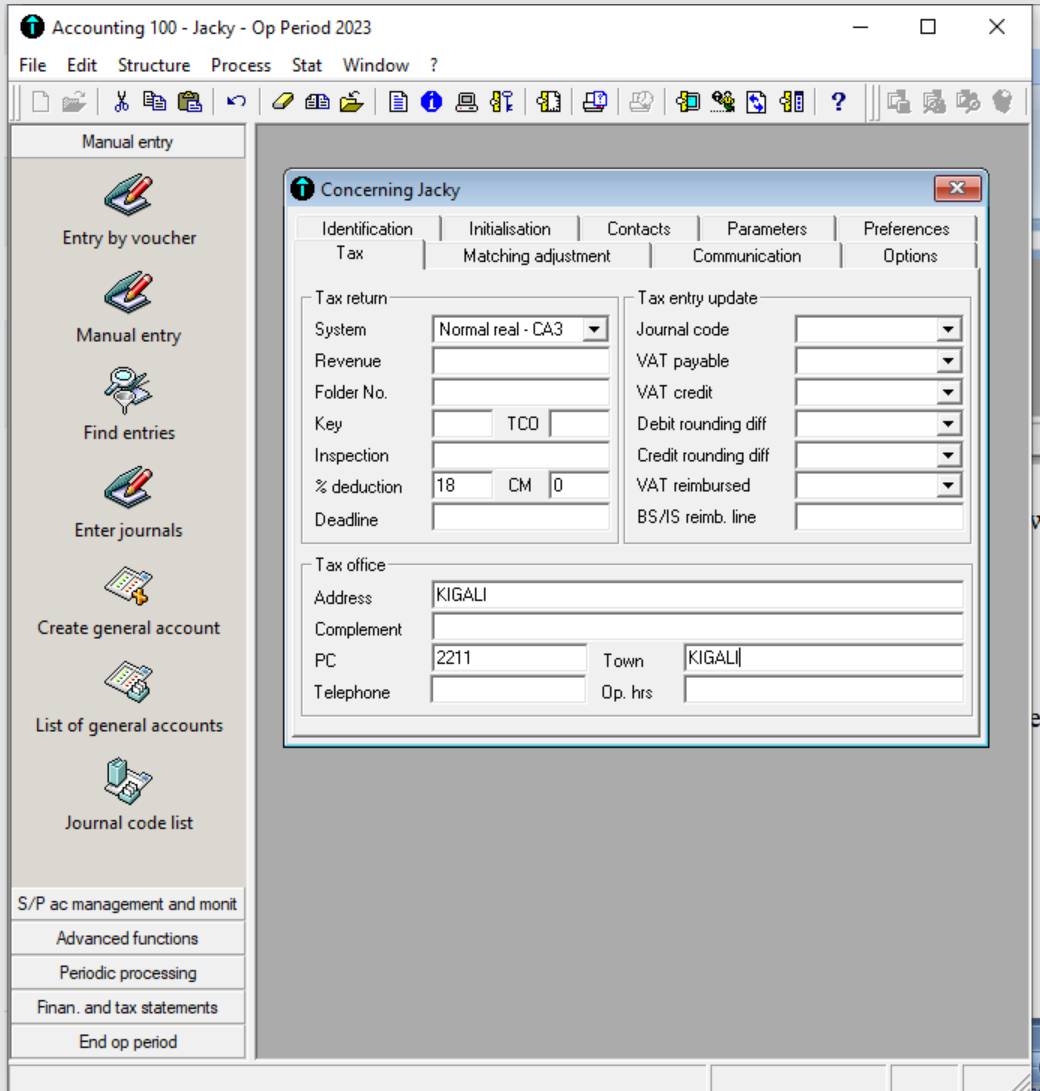
i) For \$1=1038FRW it will appear like the following:



ii) For 1uganda shilling=0.28 it will appear like the following:



- e) Click on **Tax** then fill % deduction space and tax office address. The following will appear:



Lesson 3: Use of wizard mode (to create the capital and income accounts, expenses accounts and asset accounts)

a) Learning objective

Create capital and income accounts, expenses and asset accounts by using the wizard mode

b) Teaching resources

Computers, projector, text books, and the internet connection.

c) Prerequisites

Students have knowledge about configuration of accounting software.

d) Learning activities

• Guidance

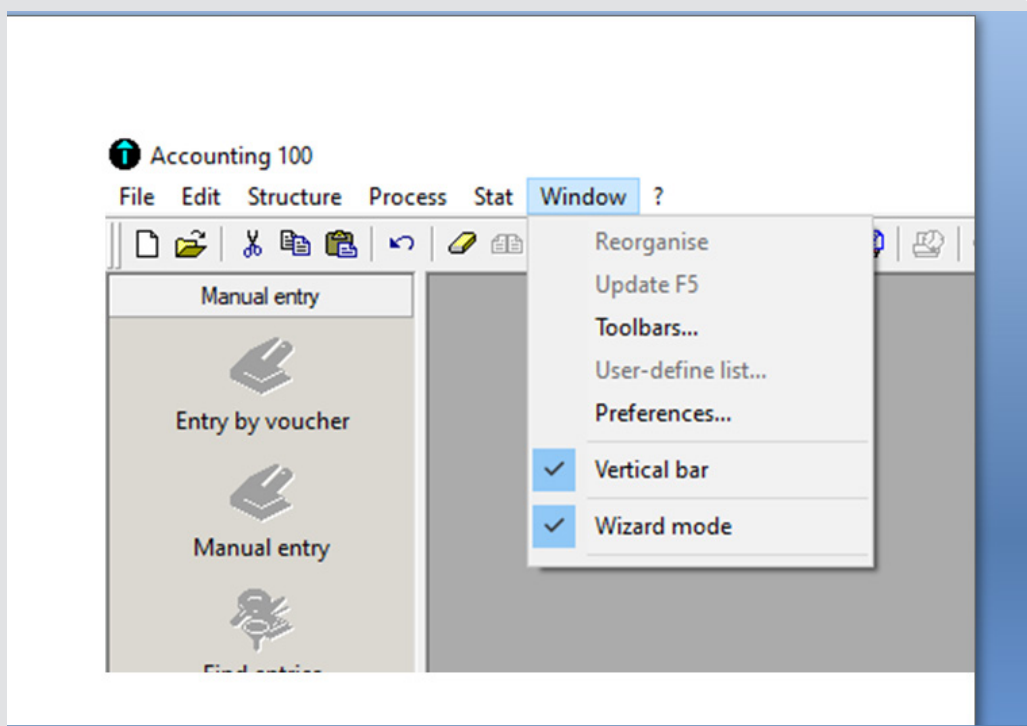
- In groups, student brainstorm the various relevant approaches and techniques that are used in creation of company profile.
- Teacher demonstrates how to create the capital and income accounts, expenses accounts and asset accounts using wizard mode.
- Teacher provides the resources to facilitate students.
- Individually and facilitated by the teacher, student practice different tasks related to use of wizard mode.
- Teacher moves around to help student that may be having difficulties.

Answers to Learning Activity 3.3

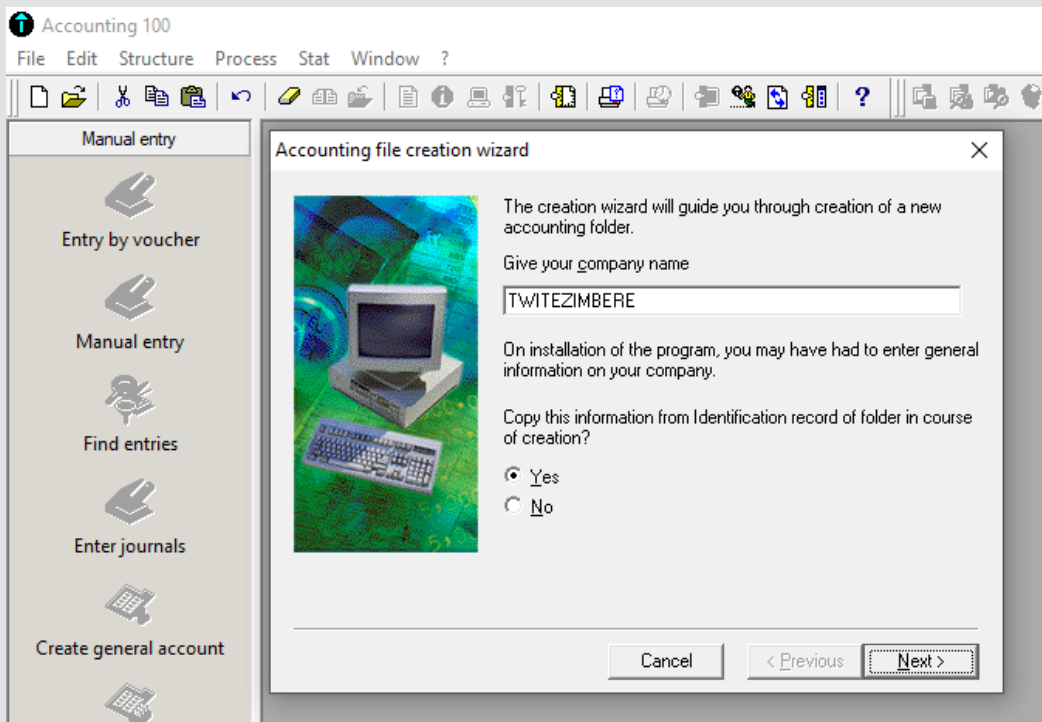
1. Refer to learner's book. Creation of wizard mode.
2. Learners will give their own views and support their positions.

e) Answer to Application activities 3.3

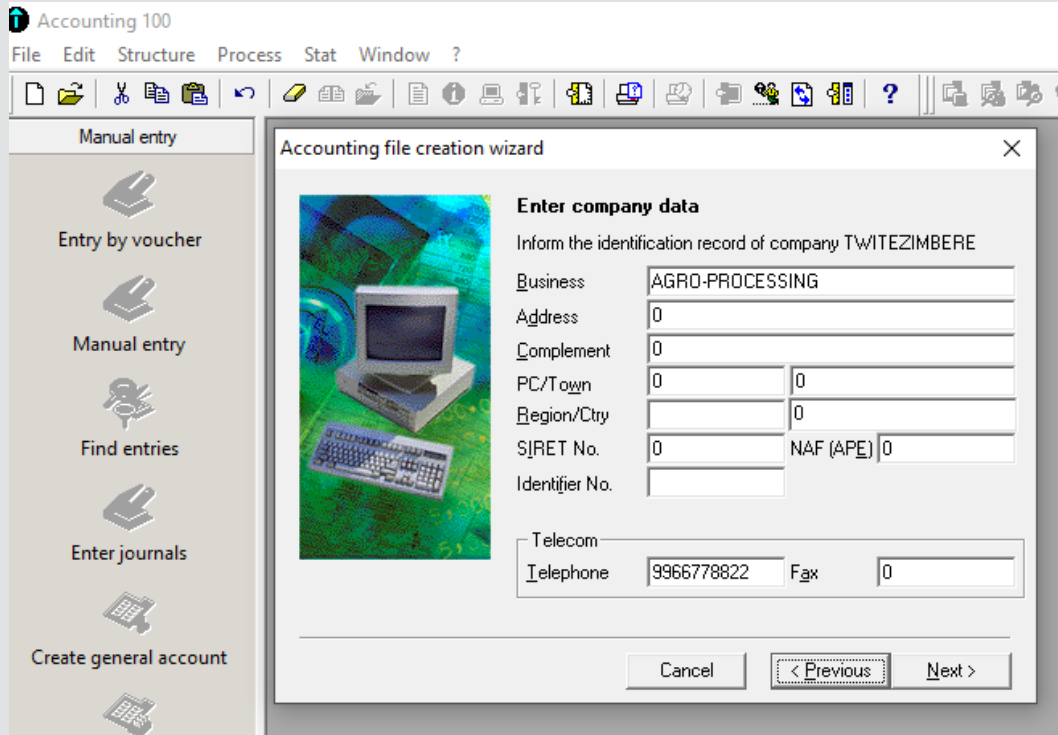
- Open a new sage line100 document
- Go to windows and activate wizard mode as follows:



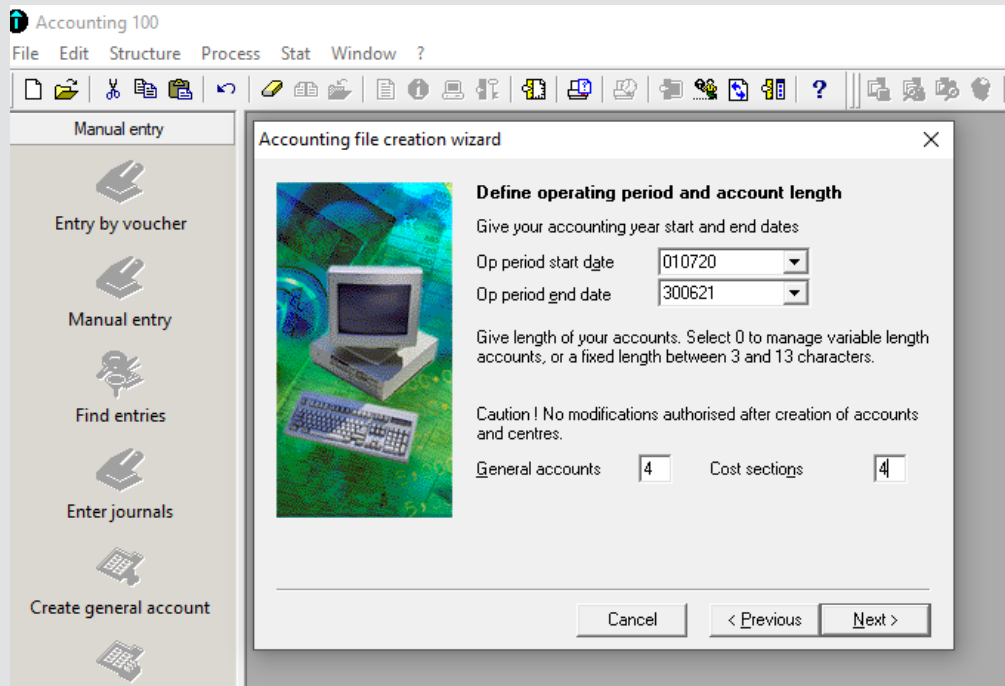
– Click **File** then **New** –fill the file name and click on **Next**



- Fill the activity (AGRO-PROCESSING) and telephone in the provided space as follows:



- Click **Next** to set start and end date and account length as follows:



Lesson 4: Use of maintenance tool

a) Learning objective

Use maintenance tool to resolve issues in the Sage software

b) Teaching resources

Computers, projector, text books, and the internet.

c) Prerequisites

Students have knowledge about opening sage line 100 and access a document from the file where it has been saved.

d) Learning activities

• Guidance

- Under the teacher’s guidance students organize a small group (pair or three).
- Teacher tells students to observe the do learning activity 3.4 in learner’ book.
- Teacher demonstrates the process of using maintenance tool and students follow suit.
- Individually and facilitated by the teacher, student practice different tasks related to use of maintenance tool.
- Teacher moves around to help student that may be having difficulties.

Answers to learning Activity 3.4

1. When the user opens the folder and receives the notification stating that ‘the folder is already open, close the folder or use the maintenance tool’, the maintenance tool has to be used.
2. Failure to use maintenance tool when it is needed will lead to the loss of a document and all the date saved in it.

e) Answers to application activity 3.4

1. Refer to learner’s book.
2. The process of using maintenance tool is the following:
 - Click on **Start button**
 - Click on **Programs**
 - Click on **Sage**
 - Click on **Maintenance**

Lesson 5: Add/Amend records

a) Learning objective

Add and Amend customer records, supplier records and other accounts

b) Teaching resources

Computers, projector, text books, and the internet

c) Prerequisites

In previous lessons, student learnt how to add some data in Sage Line 100. This will facilitate them to update or amend the information.

d) Learning activity 3.5

• Guidance

- Teacher organizes Class into pairs depending on how they are sitting in the computer lab
- Teacher tasks students to the learning activity 3.5 to discover the topic
- using an example, teacher uses projector to demonstrate how to update some records
- some records given by the teacher
- Learners do the learning activity 3.5 in the student book.

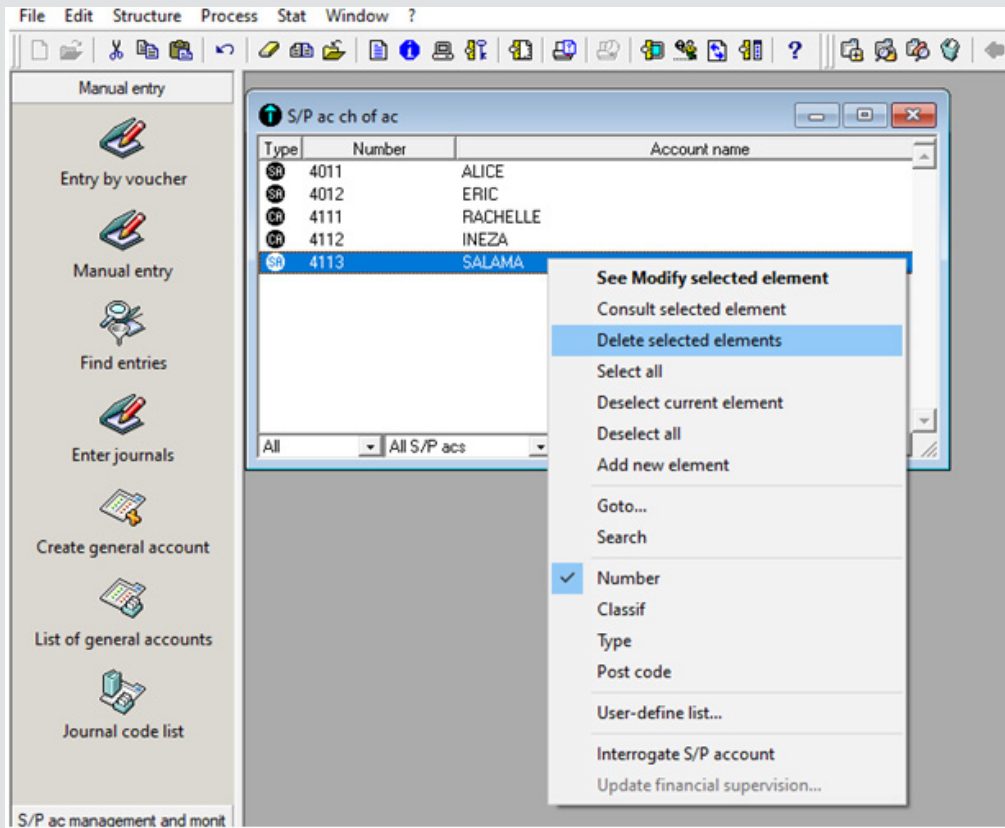
Answers to Learning activity 3.5

1. Amendments may be necessary to rectify some data wrongly recorded such as wrong company name, wrong customer/supplier name or account, etc
2. it is important to update records in accounting software because it helps to match the information with current situation.

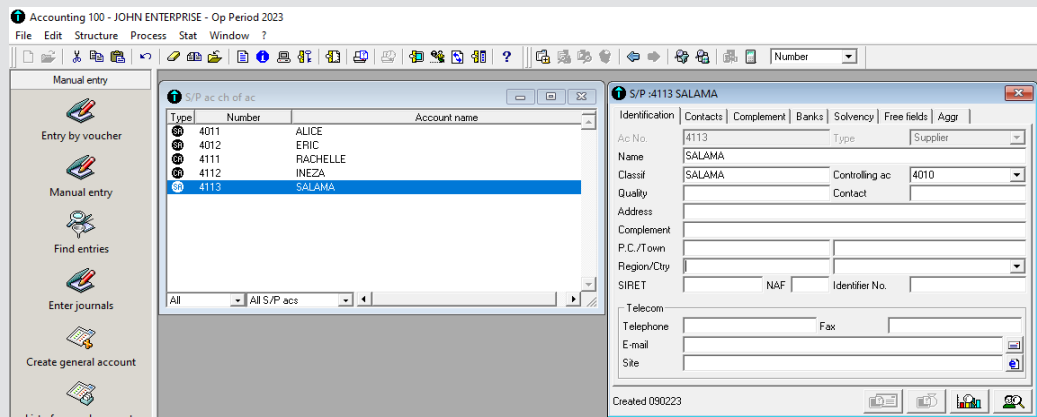
e) Answers to application activity 3.5

To update SALAMA's information, do the following:

- Right click on SALAMA in s/p chart- delete selected element.



- Right click- add new element- use the corrected information:



Lesson 6: Check data records using IT tools.

a) Learning objectives

Check and correct errors identified by Sage software

b) Teaching resources

In teaching and learning this lesson, computers, projector, text books, and the internet for research are needed for effective learning.

c) Prerequisites

Learners have already created company account and recorded some basic information concerning the company. They have also amended records. This knowledge can help the learner how to check data records using IT tools.

d) Learning activity 3.6

• Guidance

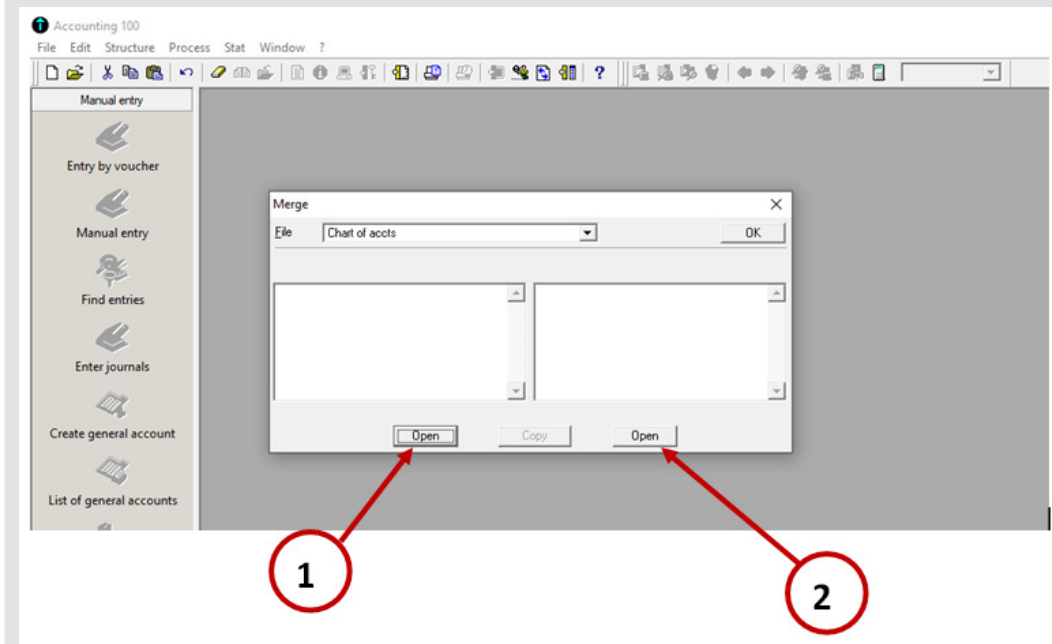
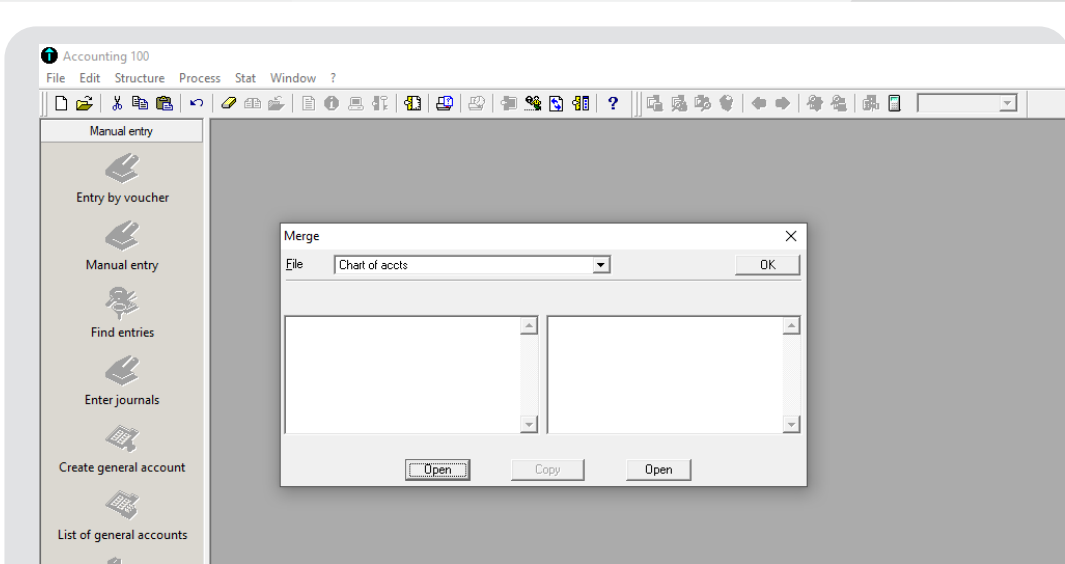
- Teacher brainstorms on some errors that can be discovered by software
- Teacher asks them to suggest how such errors can be corrected.
- Using projector, teacher demonstrate step by step the process of handling such a problem
- Learners practice.

Answers to learning activity 3.6

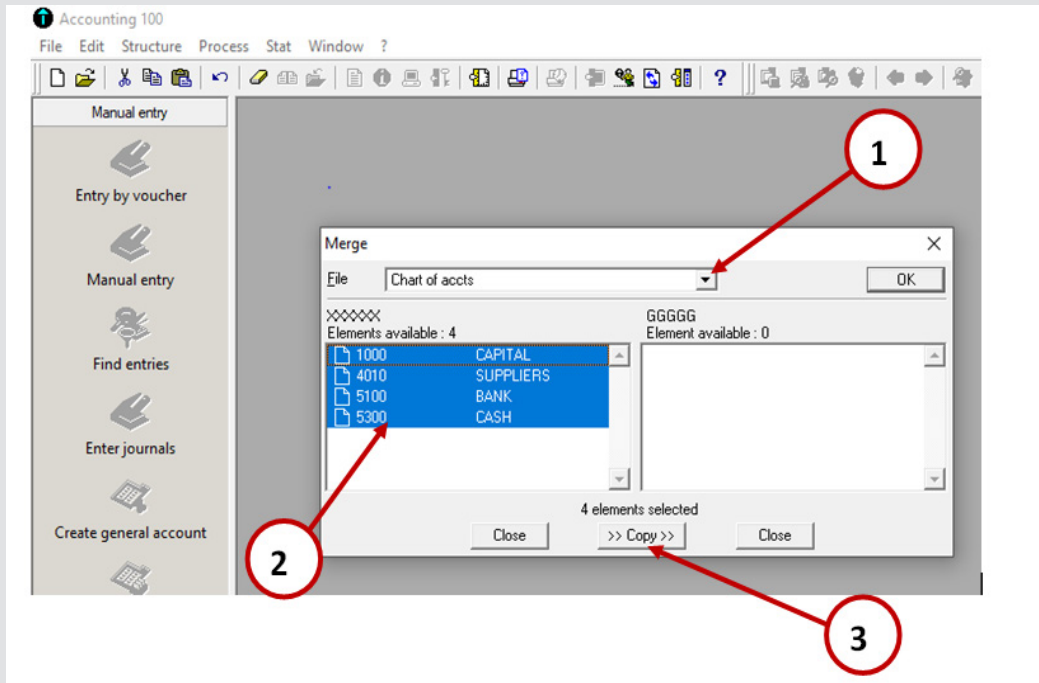
1. Example of some errors you may make when using accounting software:
 - Entering the wrong account number when creating a chart of account
 - Entering text in place of account number while creating chart of account
 - Writing numbers(figures) in the place reserved for account name
 - Etc
2. Refer to the learner's book.

e) Answer to Application activity 3.6

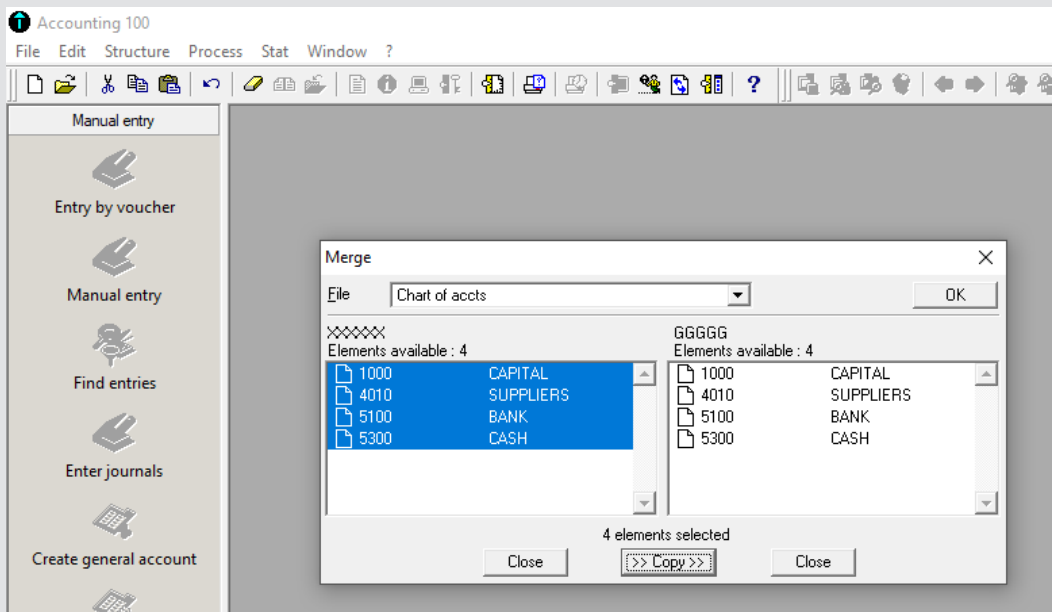
1. The recorded data may be checked using the software since there can be some errors when entering the data in the system.
2. When you have already created company name but you find that you have recorded wrong accounting period, close it and open another one with the correct accounting period and merge them. To merge two companies, click on structure- merge; the merge window appears:



Click on **Open** 1 and select the company with wrong accounting period and 2 to select the one with the correct accounting period.



Select the file to import (1), select some or all the items to import (2), click on copy (3).



Finally, close the two windows.

3.6 Answers to end unit assessment 2

1. It is necessary to create the file name because you need to have accounting file where the accounting records will be kept. It is also necessary to create the company profile because the basic information of the company using the accounting software, since this information should appear on different and of period reports.
2. Refer to the steps followed in creating company profile in Unit 3
3. The window below illustrates the Creation of the currency rates for USA dollar, for \$1=1076 FRW

The screenshot shows a software window titled "Concerning SILAS" with a "Parameters" tab selected. On the left, a list of currencies includes "RWANDAN FRANC" which is highlighted. The main form fields are as follows:

- Name:** USA DOLLAR
- Unit:** DOLLAR
- Sub-unit:** CENT
- Format:** #,##0.00
- Logo:** \$
- Quotation:** Floating (selected from a dropdown)
- Rate:** 1076
- Quotation curr:** RWANDAN FRANC (selected from a dropdown)
- Text:** 1 USA DOLLAR = 1076 RWANDAN FRANC
- Period rate:** (empty field)
- Closing rate:** (empty field)
- Euro zone:** (unchecked checkbox)

3.7 Additional activities

3.7.1 Remedial activities

1. When and how is maintenance tool used?

Answer:

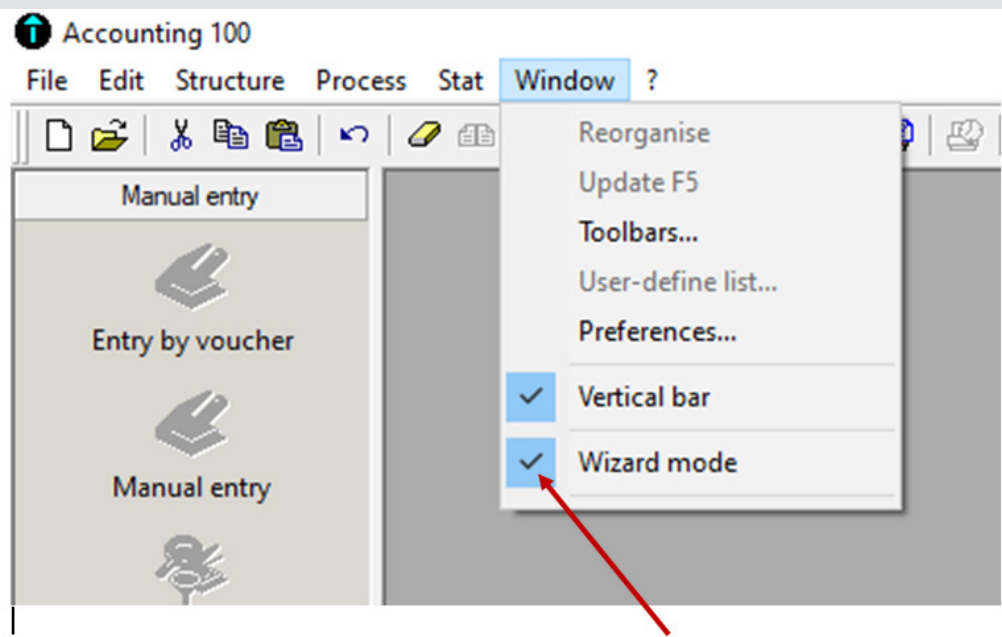
refer to learner's book.

2. In wizard mode, create the accounting file and company profile, using the information below:

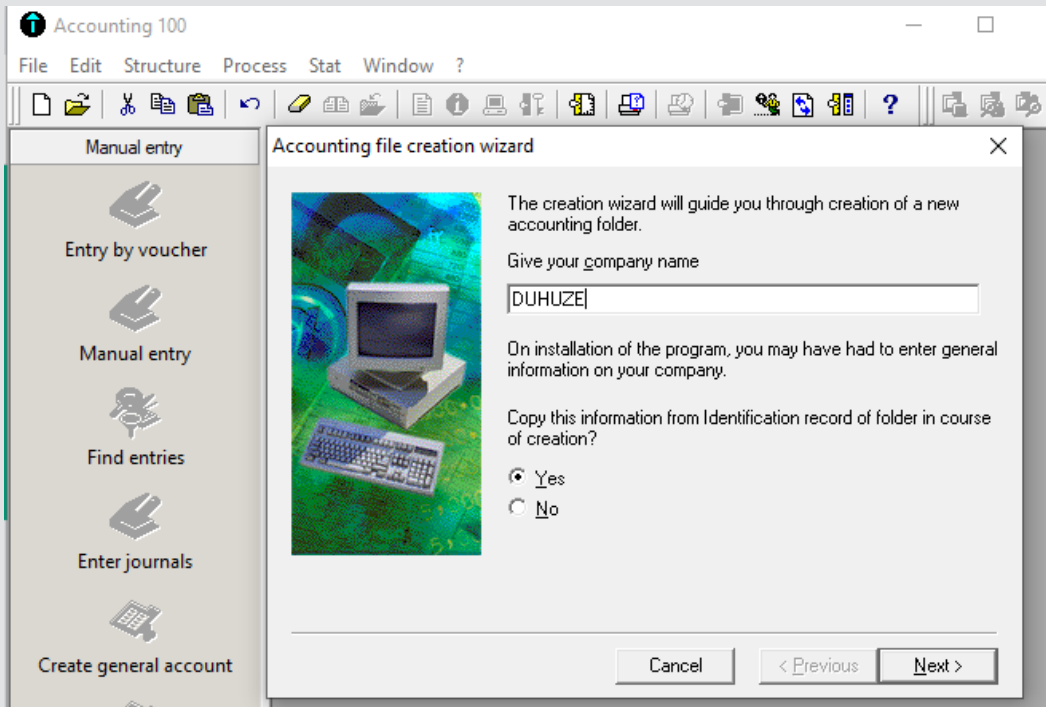
- File name: DUHUZE
- Accounting period: Start date 1st Jan 2024, End date 31st Dec 2024
- Account length: 4 digits
- Company name: TWIZAMURE
- Address: NYARUGURU
- Phone: 111111112.

ANSWER:

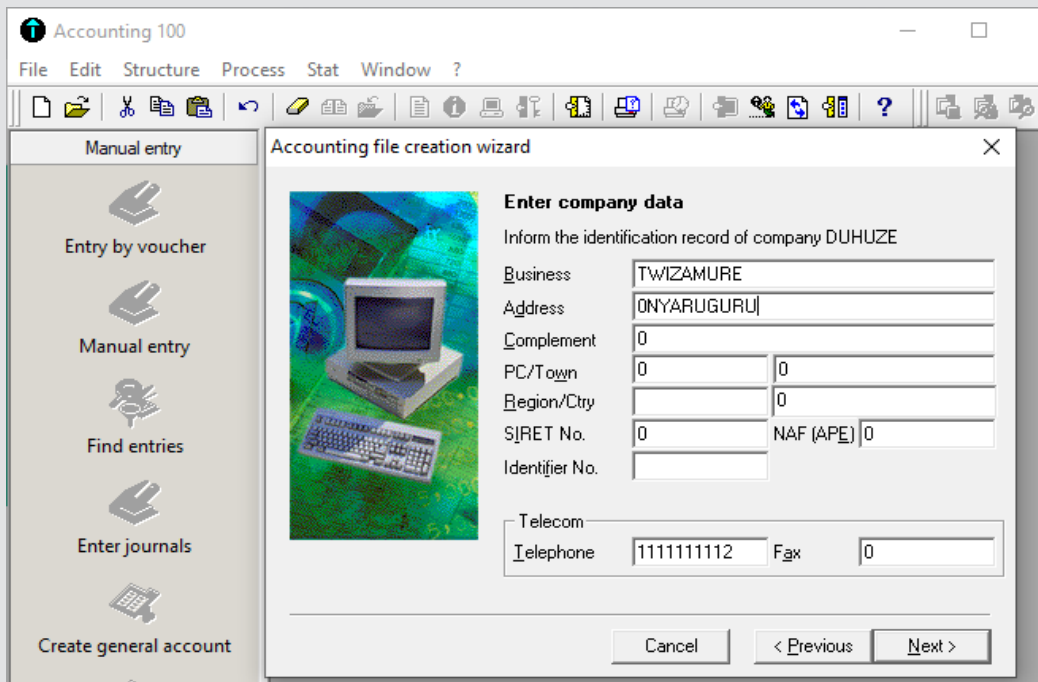
- Open sage and activate wizard mode as follows



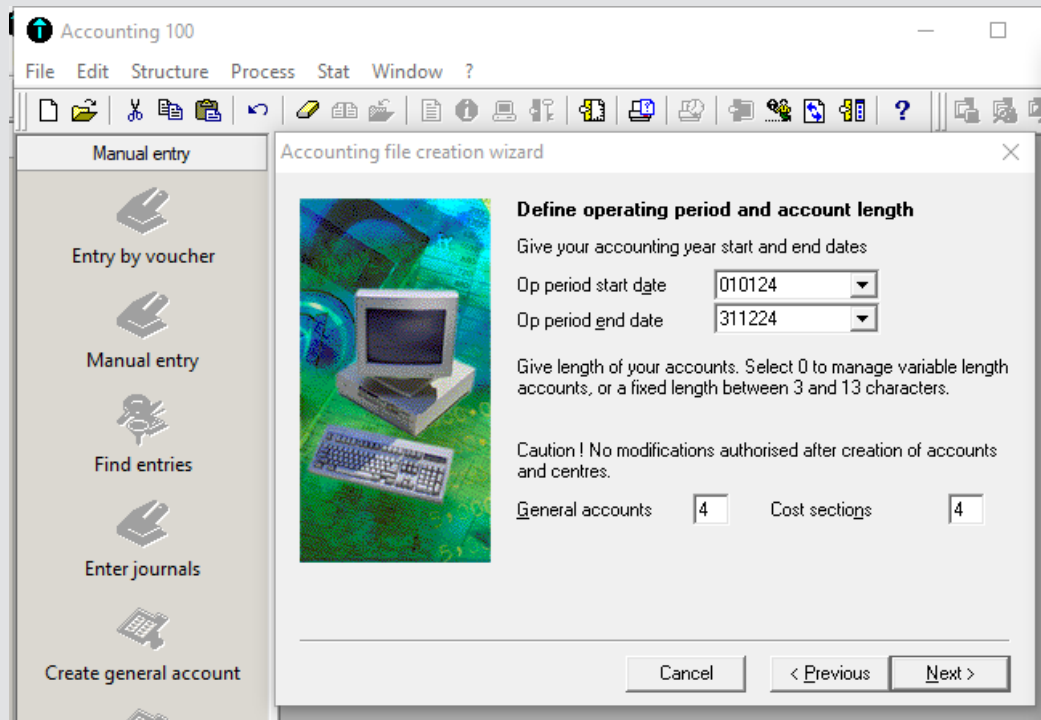
–Then go to file-new-to create new company through the wizard mode



– Click **Next** to enter the company data:



– Click next to set operating period and length of period:



3.7.2 Consolidation activities

1. Explain how the exchange rates are configured.

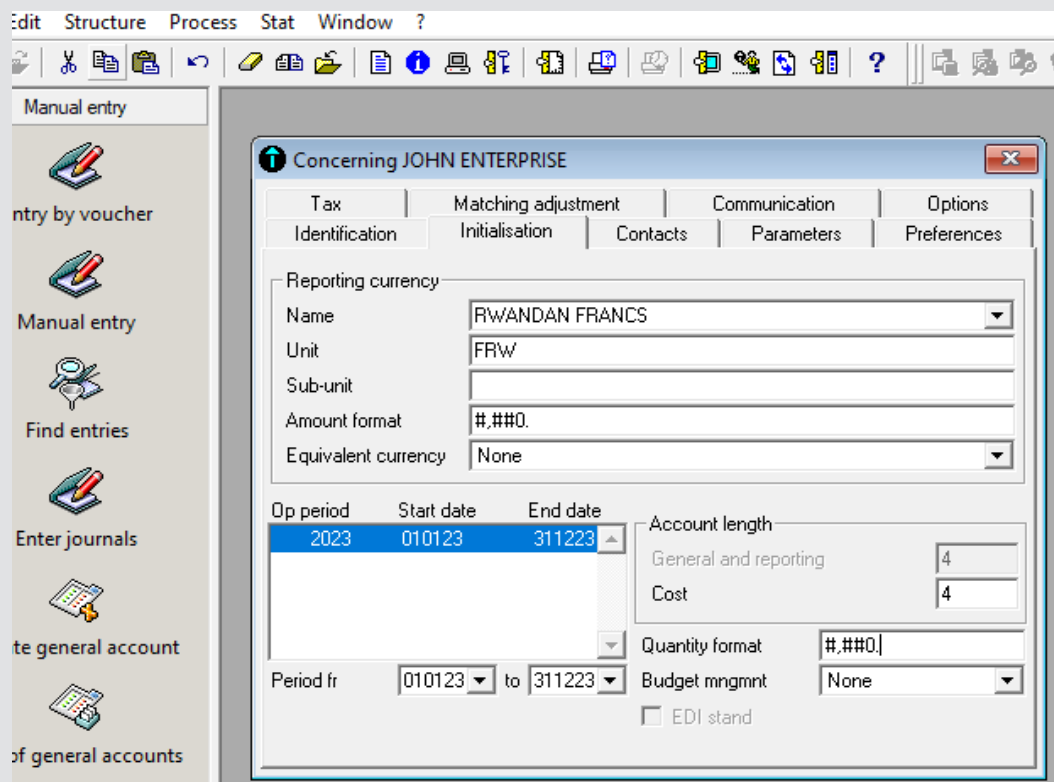
Answer:

Refer to learner's book.

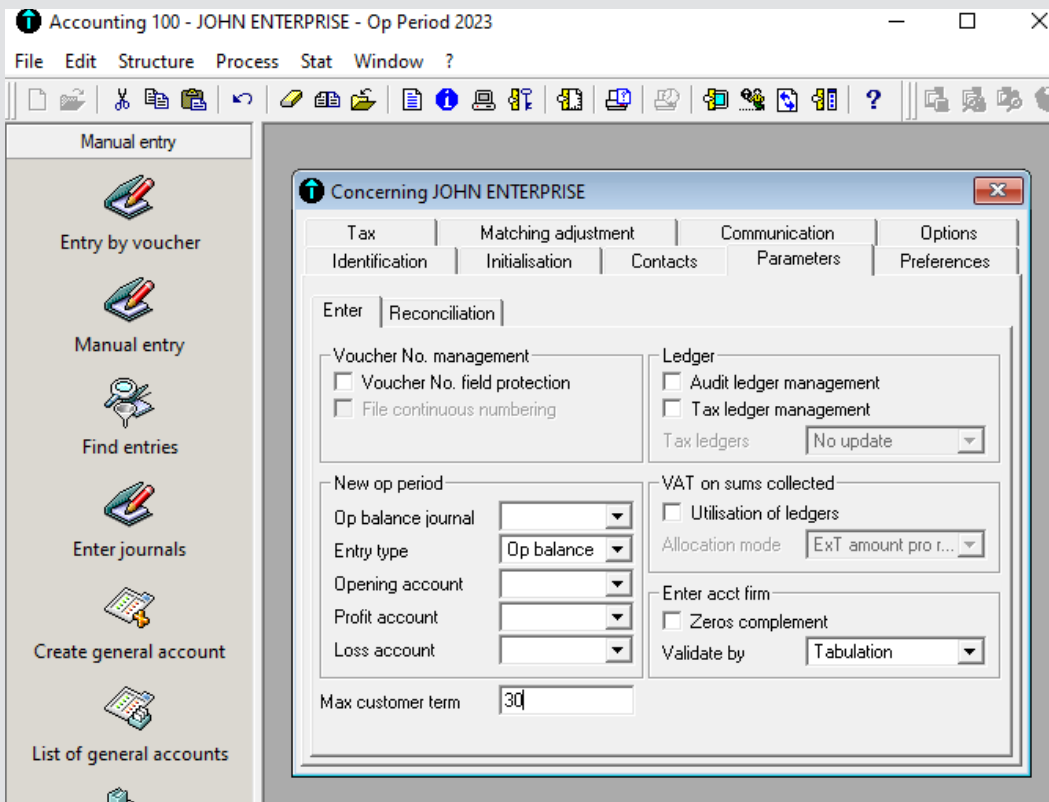
2. In sage line 100 already created accounting file, make the required configurations basing on the information below:
 - a) Reporting currency: Rwandan francs
 - b) Maximum customer terms: 30 days
 - c) Tick on wizard mode
 - d) Set currency rates by using \$1=1090 FRW and 1 Ugandan shilling=0.40 FRW
 - e) Set VAT percentage reduction at 15% and tax office address as Kigali, PO Box 1111 Kigali

Answer:

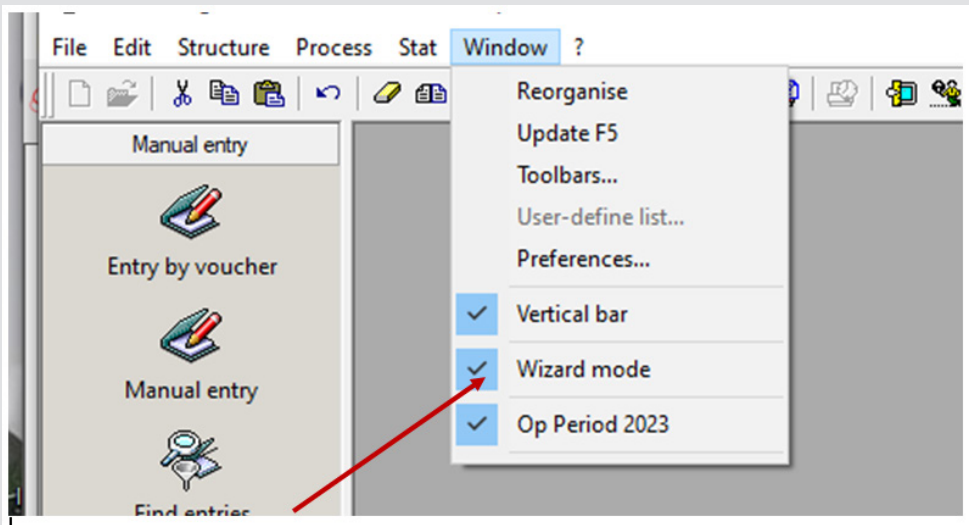
- a) Click on *initialization* and then set the reporting currency (Rwandan francs) as shown below:



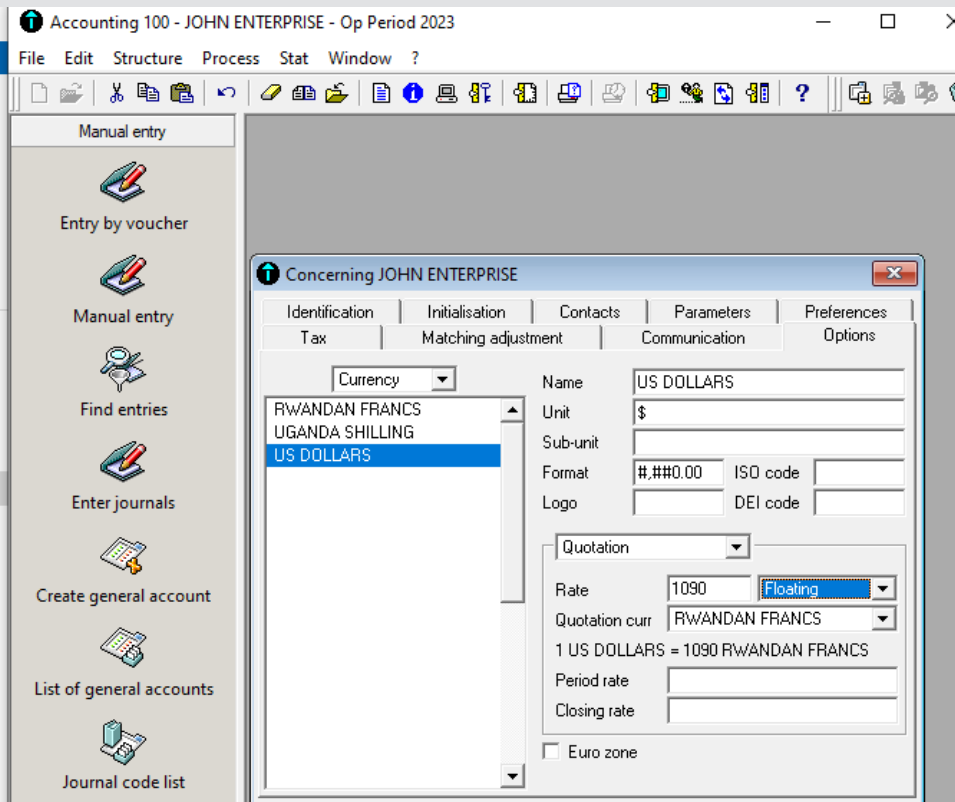
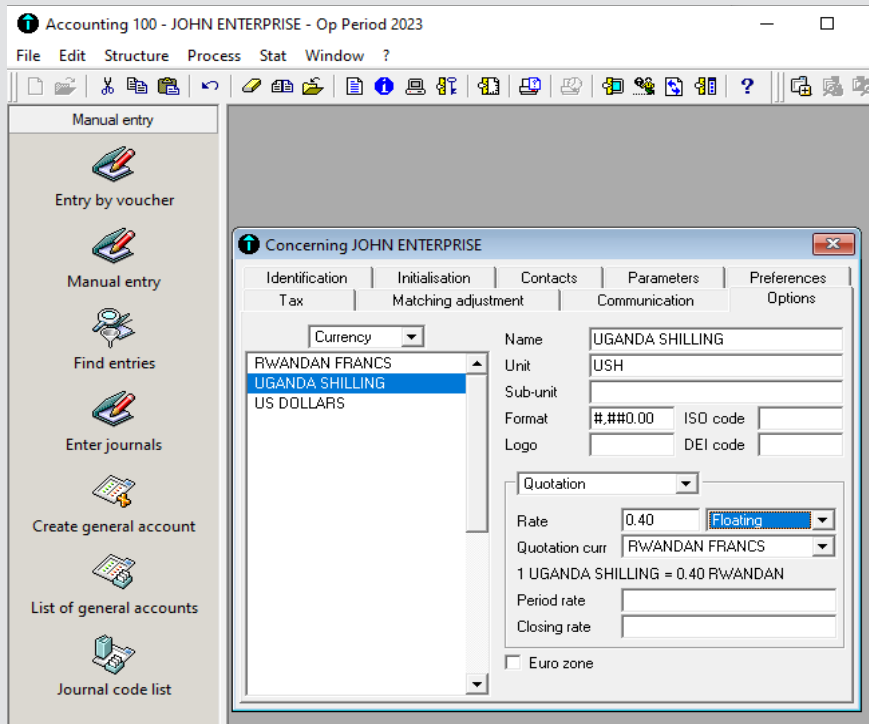
b) Go to parameters to set maximum customer term:



c) Click on **Window** and activate **Wizard mode**:



d) Click option- currency to set currency name and rates:



e) Click **Tax** to complete information about tax:

The screenshot shows the Accounting 100 software interface. The main window title is "Accounting 100 - JOHN ENTERPRISE - Op Period 2023". The menu bar includes "File", "Edit", "Structure", "Process", "Stat", and "Window". The left sidebar contains several menu items: "Manual entry", "Entry by voucher", "Manual entry", "Find entries", "Enter journals", "Create general account", "List of general accounts", and "Journal code list".

The "Concerning JOHN ENTERPRISE" dialog box is open, with the "Tax" tab selected. The dialog box has a tabbed interface with the following tabs: "Identification", "Initialisation", "Contacts", "Parameters", "Preferences", "Tax", "Matching adjustment", "Communication", and "Options".

The "Tax" tab contains the following fields:

Tax return		Tax entry update	
System	Normal real - CA3	Journal code	
Revenue		VAT payable	
Folder No.		VAT credit	
Key	TCD	Debit rounding diff	
Inspection		Credit rounding diff	
% deduction	15 CM 0	VAT reimbursed	
Deadline		BS/IS reimb. line	

Below the "Tax return" and "Tax entry update" sections is the "Tax office" section, which contains the following fields:

Tax office	
Address	KIGALI
Complement	
PC	1111
Town	KIGALI
Telephone	
Op. hrs	

4.1 Key Unit competence:

Create charts of accounts and S/P charts with the codes in SAGE 100

4.2 Prerequisite knowledge and skills

Learners have already installed sage line 100 accounting software in their computers. In addition, they are able to create a company profile. They can now learn how to use sage line 100 starting with creation of charts of accounts.

4.3 Cross-cutting issues to be addressed:

- Financial education: When choosing accounting software, students are encouraged to buy the one which is cost effective yet more efficient depending on the type of the business.
- Gender education: All students must get involved in class activities regardless of gender
- Inclusive Education: Learners with and without disabilities participate together in the same classes during teaching and learning process.
- Standardization culture: While learning sage line 100, learners must keep in mind that accounting principles follow a set of international standards.

4.4 Guidance on introductory activity

- The teacher Lets learners sit in pairs and discuss about the case study in introductory activity.
- Teacher asks some pairs to present their findings.
- The teacher asks students to evaluate the findings.
- The teacher tells students that in the coming lessons they will have complete answer

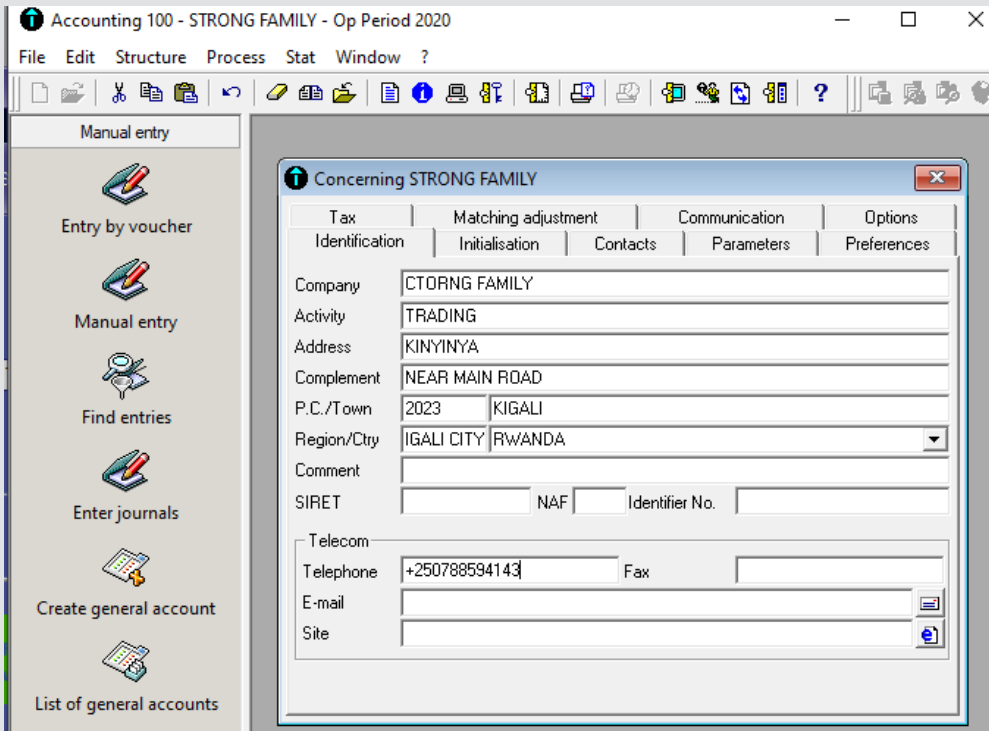
Answers to introductory activity

1. Refer to the learner's book, section 4.1
- 2.

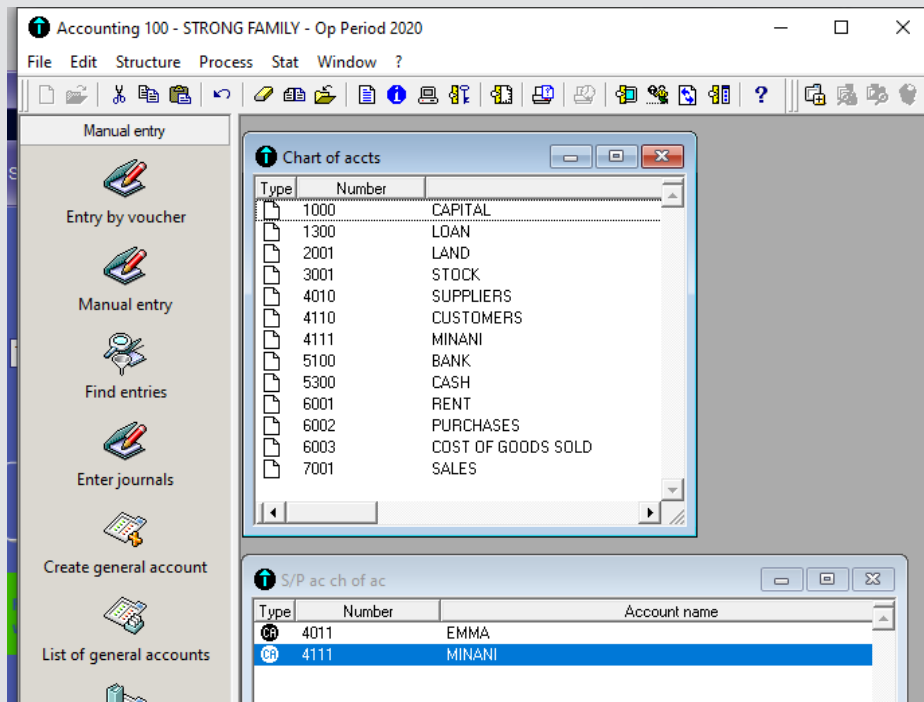
Transaction date	Account name	Account type
January 1	Dr: Cash	Cash
	Cr: Capital	Capital
February 2	Dr: Bank	Bank
	Cr: Loan	Capital
February 8	Dr: Land	Fixed assets
	Dr: Rent	Expense
	Cr: Bank	Bank
February 10	Dr: Purchases	Expense
	Cr: Emma	Supplier
February 11	Dr: Minani	Customer
	Cr: Sales	Income
	Dr: Cost of goods sold	Expense
	Cr: Stock	Stock
February 12	Dr: Cash	Cash
	Cr: Minani	Customer

3.

- Chart of account and s/p chart:



- Chart of account and s/p chart:



4.5 List of lessons

No	Lesson title	Learning objectives	Number of periods
1	Description of chart of account in Sage Line 100	Describe the creation of charts of accounts in sage line 100	2
2	The capital, income accounts and their codes	Create charts of accounts for capital and income	3
3	Creation of assets account and their codes in chart of account	Create assets account and their codes in chart of account	3
4	Creation of third party accounts in SAGE line 100	Create third party accounts in sage line 100	2
5	End unit assessment		1
Total number of periods			12

Lesson 1: Description of chart of account in sage line 100

a) Learning objective

Describe the creation of charts of accounts in sage line 100

b) Teaching resources

For the lesson to be conducted effectively, the resources below are needed:

Students need to use computers connected to internet, Projector for presenting their findings to the whole class, ICT in accounting textbooks.

c) Prerequisites

Students are now familiar with sage line 100 software installed in computers. They also learnt about categories of accounts from Senior Four in Financial Accounting.

d) Learning activities:

• Guidance:

- The teacher introduces the lesson by making students do the learning activity 4.1. At the end of this activity students, under the guidance of the teacher discover the lesson title
- By the guidance of the Teacher, students get the meaning of charts of account and identify the accounts affected by the transactions in learning activity 4.1

- Individually and under the guidance of the Teacher, students create charts of accounts and s/p charts.

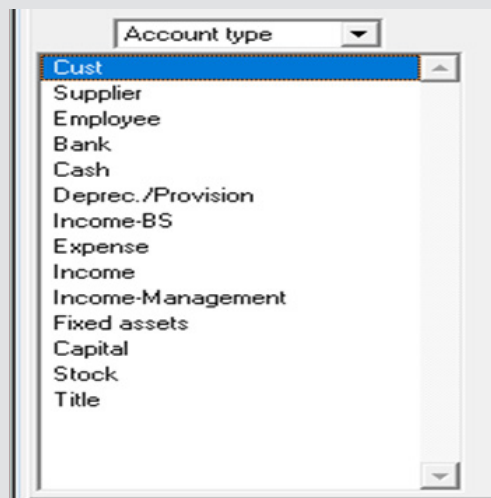
Answers for learning activity 4.1

1. The Chart of Accounts is a complete listing of all accounts that comprise the general ledger.
2. The accounts affected are detailed in the table below:

Account name	Account type
Capital	Capital
Bank	Bank
Cash	Cash
Purchases	Expenses
Sales	Income
Commission received	Income
Discount received	Income

e) Answers to application activity 4.1

1. Refer to learner's book section 4.1.1
2. The grouping categories of accounts when creating chart of account in Sage line 100 are as follows:
- 3.



Lesson 2: The capital, income accounts and their codes

a) Learning objective

Create charts of accounts for capital and income

b) Teaching resources

Computers, Projector, ICT and accounting book

c) Prerequisites

Students are now familiar with Sage line 100 software installed in computers. They also learnt about categories of accounts from Senior Four in financial accounting. They finally learnt from previous lesson different categories of accounts.

d) Learning activities:

• Guidance:

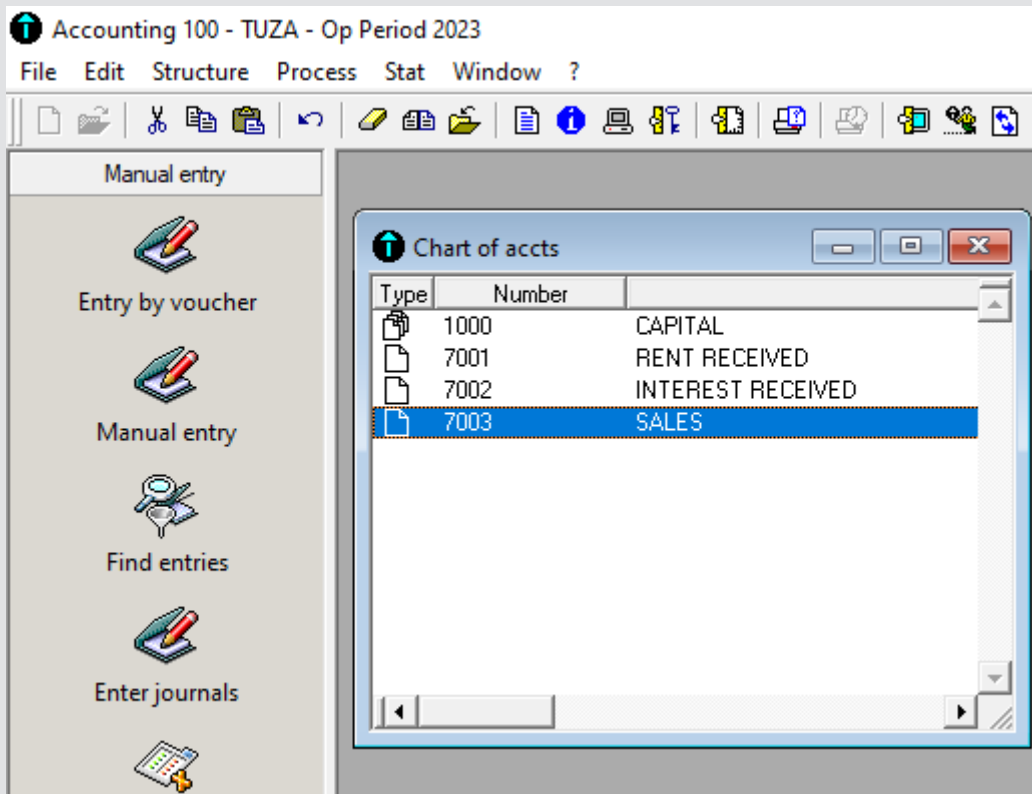
- Let learners in small groups identify capital and income accounts affected by the transactions in learning activity 4.2
- Using an example, teacher demonstrates the process of creating chart of accounts.
- Individually and under the guidance of the teacher, students create chart of accounts.

Answers for Learning activity 4.2

1.

Account number	Account name	Account type
1000	capital A/C	Capital
7001	Rent received A/C	Incomes
7002	Interest Received A/C	Incomes
7003	Sales A/C	Incomes

2. Chart of account or the account above will appear like the following:

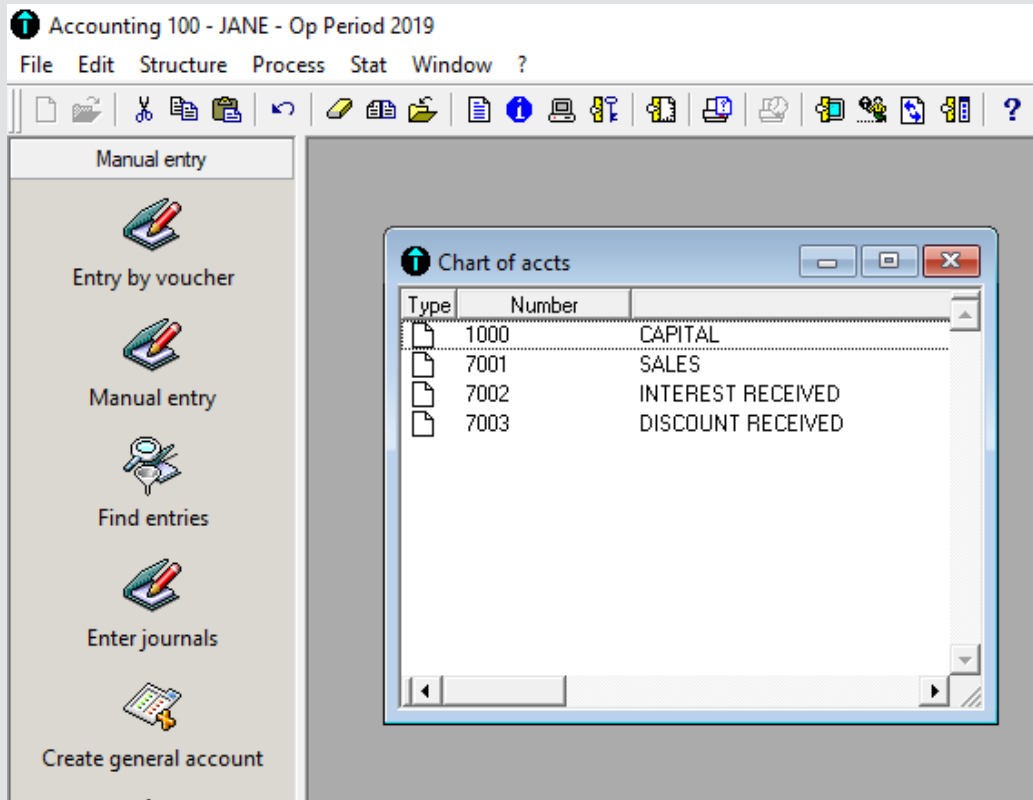


e) Answers to application activity 4.2

1. The types of accounts affected by the transaction are:

Account number	Account name	Account type
1000	Capital	Capital
5100	Bank	Bank
5300	Cash	Cash
6000	Purchases	expense
7001	Sales	Income
7002	Interest received	Income
7003	Discount received	income

2. Chart of account for capital and income will appear as follows:



Lesson 3: Creation of assets account and their codes in chart of account

a) Learning objective

Create assets account and their codes in chart of account

b) Teaching resources

Computers, Projector, ICT in accounting book

c) Prerequisites

Students are now familiar with sage line 100 software installed in computers. They also learnt about categories of accounts from Senior Four in financial accounting. They finally learnt from previous lesson the creation of chart of accounts for capital and income.

d) Learning activities:

- **Guidance:**

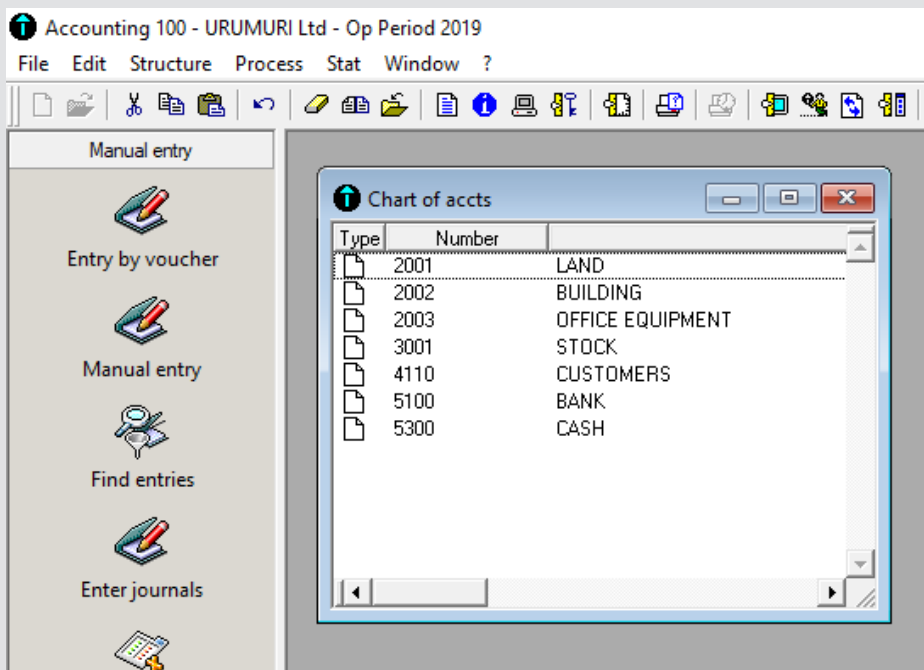
- Let learners in small groups identify assets accounts affected by the transactions in learning activity 4.3
- Using an example, teacher demonstrates the process of creating chart of accounts for assets.
- Individually and under the guidance of the teacher, students create chart of accounts for assets.

Answers for learning activity 4.3

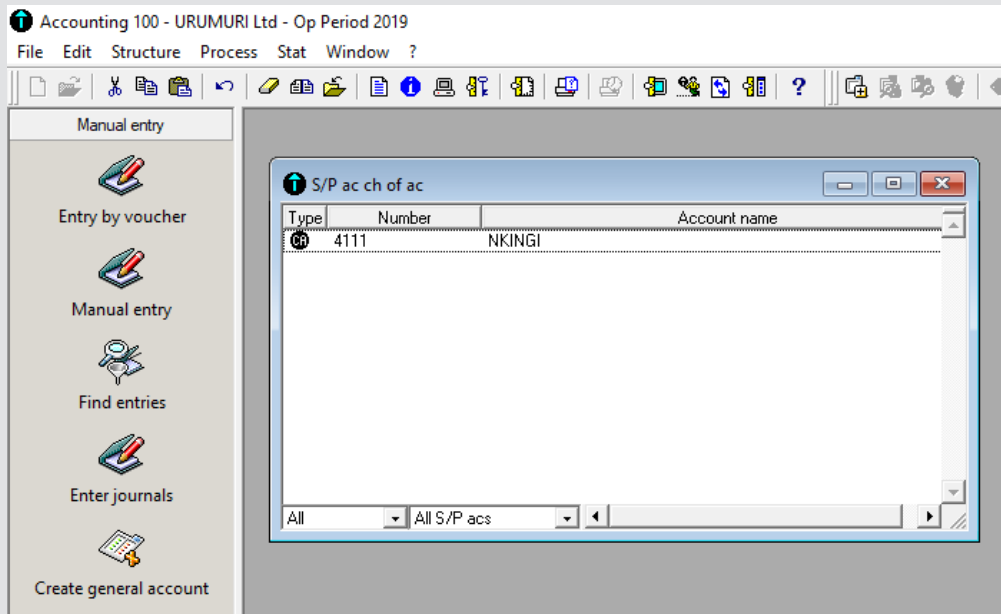
1.

Account number	Account name	Account type
2001	Land	Fixed asset
2001	Building	Fixed asset
2003	Office equipment	Fixed asset
3001	Stock	Current asset
4111	NKINGI	Debtor
5100	Bank	Current asset
5300	Cash	Current asset

2. Chart of account for assets:

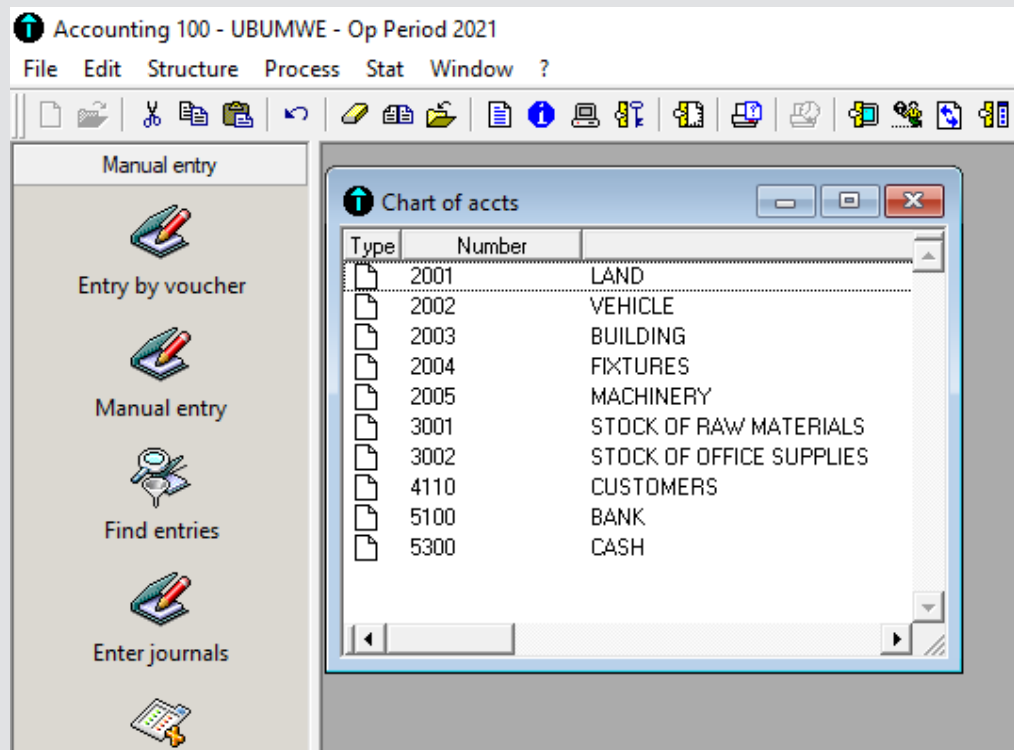


Then create S/P chart for debtor NKINGI as follows:



e) Answers to application activity 4.3

Chart of account from the application activity 4.3 will appear as follows:



Lesson 4: Creation of third party accounts in SAGE line 100

a) Learning objective

Create of third party accounts in SAGE line 100

b) Teaching resources

Computers, Projector, ICT in accounting book, internet connection.

c) Prerequisites

Students are now familiar with Sage line 100 software installed in computers. They also learnt about categories of accounts from Senior Four in financial accounting. They finally learnt from previous lesson the creation of chart of accounts for capital and income and for assets.

d) Learning activities:

• Guidance:

- Let learners in small groups identify third parties accounts affected by the transactions in learning activity 4.4.
- Using an example, teacher demonstrates the process of creating S/P chart for third parties.
- Individually and under the guidance of the teacher, students create S/P chart third parties.

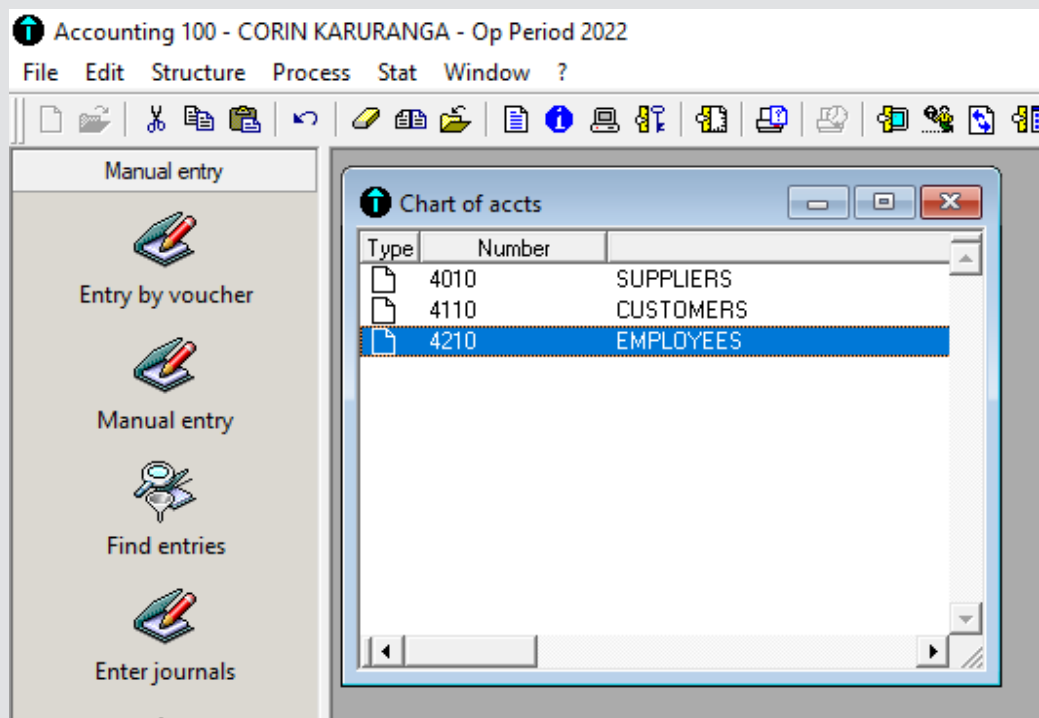
Answers for learning activity 4.4

1. No business can operate without dealing with people or other businesses that supply goods or services on credit, these are suppliers, those who buy the business products on credit (debtors), and those who render various services to the business, these are employees, and others who are connected to the business's supply chain like distributors, agents/partners, etc. This calls for a business to keep regular and up to date records of them. These records help the business:
 - To safely keep data of the third party.
 - To communicate with third parties
 - To reduce probability of corruption
 - To avoid losses that may result from loss or forgetting third parties' records
 - To use these records as evidence in case any misunderstanding may arise between business and a third party.
 - Let learners add others and assess their accuracy.

2. Customers, suppliers and employees of CORIN KARURANGA:

Account number	Account name	Account type
4011	Modern farms cooperative	Supplier
4012	Turwanyinzara cooperative	Supplier
4013	Igire Muhinzi cooperative	Supplier
4111	Eden Restaurant	Customer
4112	Fast food Restaurant	Customer
4113	INEZA Motel	Customer
4211	Watchman A	Employee
4212	Watchman B	Employee
4213	Cashier	Employee
4214	Accountant	Employee
4215	Customer care officer	Employee
4216	Service providers	Employee
4217	Salesman X	Employee
4218	Salesman Z	Employee

Chart of account: first of all, create the following chart of accounts:
4010: suppliers, 4110: customers, 4210: employees as follows:



Then create S/P chart for the above third parties, you will get the following:

Accounting 100 - CORIN KARURANGA - Op Period 2022

File Edit Structure Process Stat Window ?

Manual entry

- Entry by voucher
- Manual entry
- Find entries
- Enter journals
- Create general account
- List of general accounts

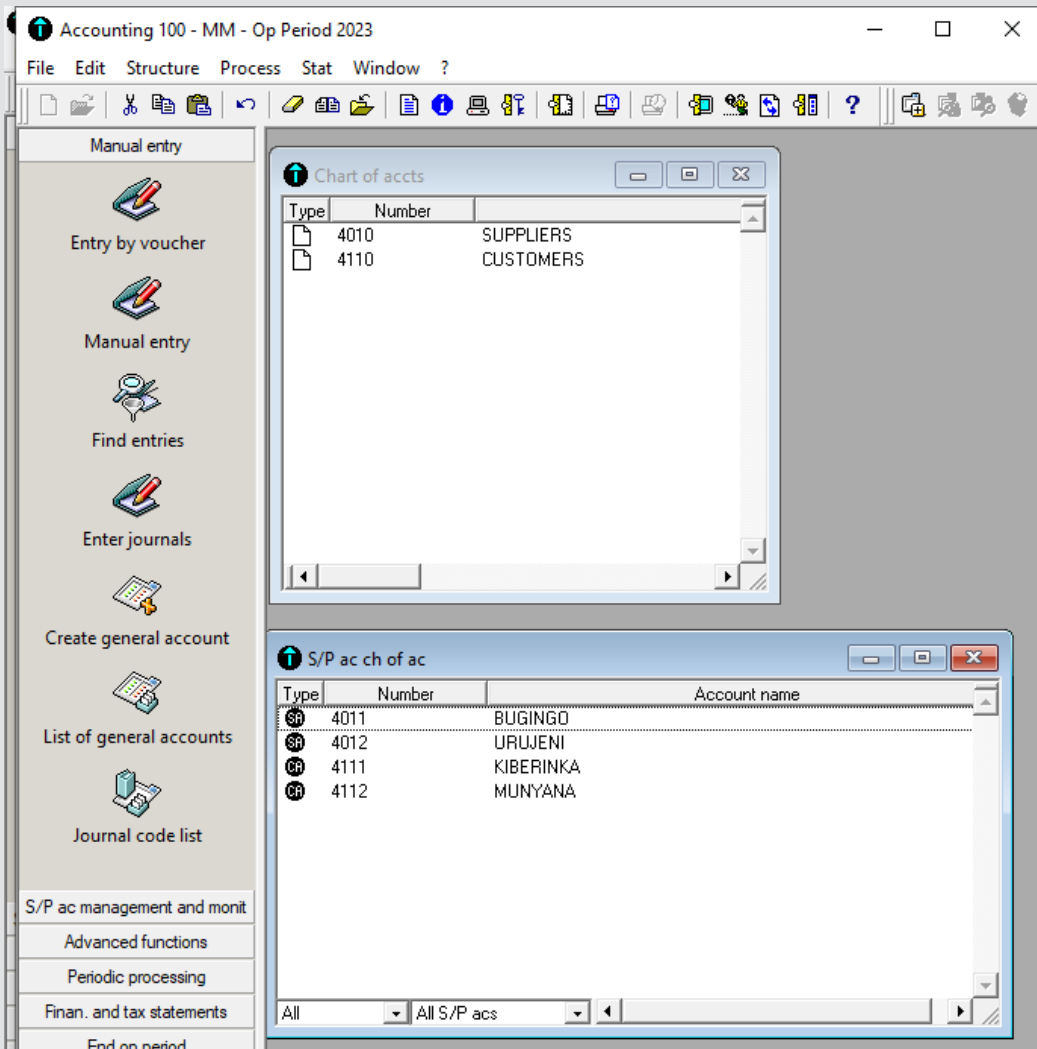
S/P ac ch of ac

Type	Number	Account name
SP	4011	MODR N FARM COOPERATIVE
SP	4012	TURWANYINZARA COOPERATIVE
SP	4013	IGIRE MUHINZI COOPERATIVE
SP	4111	EDEN COOPERATIVE
SP	4112	FAST FOOD RESTAURANT
SP	4113	INEZA MOTEL
SP	4211	WATCHMAN A
SP	4212	WATCHMAN B
SP	4213	CASHIER
SP	4214	ACCOUNTANT
SP	4215	CUSTOMER CARE OFFICER
SP	4216	SRVICE PROVIDER
SP	4217	SALESMAN X
SP	4218	SALESMAN Z

All All S/P acs

e) Answers to application activity 4.4

To create s/p chart, create a company profile and the relevant chart of account(4110 customers and 4010 suppliers), then create s/p chart guided by the steps in the learners' book 4.5. You will get the following:



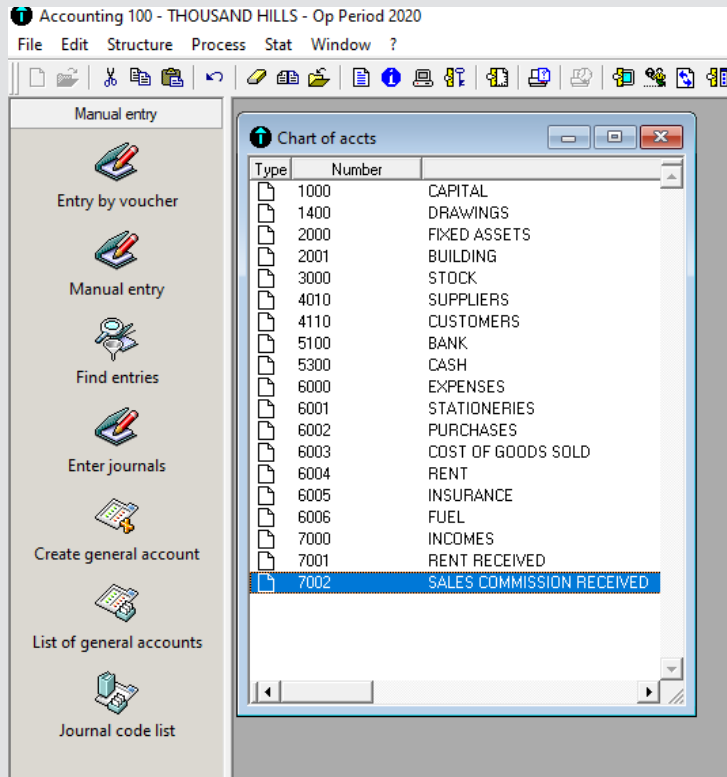
4.6 Answers to end unit assessment

1. The accounts affected are:

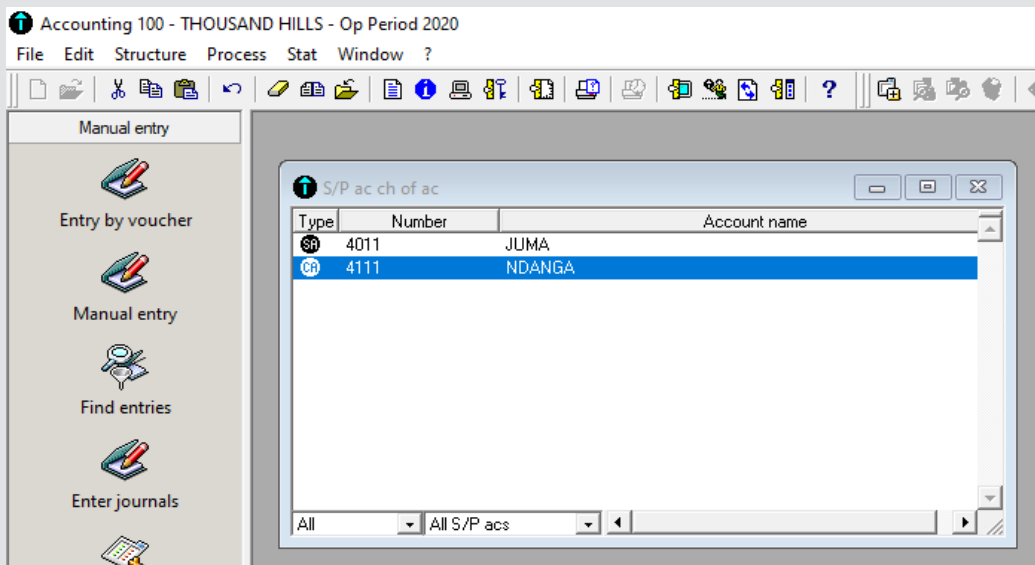
Account number	Account name	Account type
1000	Capital	Capital
1400	Drawings	Capital
2001	Building	Asset
3000	Stock	Stock
4011	Juma	Supplier
4111	Ndanga	Customer
5100	Bank	bank
5300	Cash	Cash
6001	Office stationery	Expense
6002	Purchases	Expense
6003	Cost of goods sold	Expense
6004	Rent	Expense
6005	Insurance	Expense
6006	Fuel	Expense
7001	Rent received	Income
7002	Sales commission received	Income

2. Chart of account and S/P Chart:

- **Chart of account:**



- **S/P chart:**



4.7 Additional activities

4.7.1 Remedial activities

With the help of examples, demonstrate the steps followed to create s/p chart for debtors?

Answer:

Refer to learner's book, section 4.5

4.7.2 Consolidation activities

With the help of examples, demonstrate the steps followed to create s/p chart for creditors?

Answer:

Refer to learner's book, section 4.5

4.7.3 Extended activities

Complete the table below and create chart of accounts:

Account type	Account number	Example
Capital		
Assets		
Incomes		
Expenses		
Bank		

Answer:

Give an example for each type and prepare chart of account as shown in learner's book 4.3

5.1 Key Unit competence:

Apply the entry of journal codes in SAGE 100

5.2 Prerequisite knowledge and skills

Learners have already installed sage line 100 accounting software in their computers. In addition, they are able to create a company profile and chart of account as well as S/P chart. They can now create journal codes.

5.3 Cross-cutting issues to be addressed:

- Peace and value education: Students must be aware that presentations should not be offensive, they should use appropriate language while presenting and should consider that in the audience there are people of different culture who can be offended easily.
- Financial education: When choosing accounting software, students are encouraged to buy the one which is cost effective yet more efficient depending on the type of the business.
- Gender education: All students must get involved in class activities regardless of gender
- Inclusive Education: Learners with and without disabilities participate together in the same class during teaching and learning process.

5.4 Guidance on introductory activity

- The teacher Lets learners sit in groups of three and discuss about the case study in introductory activity.
- Teacher asks some pairs to present their findings.
- The teacher asks students to evaluate the findings.
- The teacher tells students that in the coming lessons they will have complete answers.

Answers to introductory activity 5

1. Refer to learner's book, section 5.1
2. Refer to learner's book, section 5.1

5.5 List of lessons

No	Lesson title	Learning objectives	Number of periods
1	Use of data entry form and wizard to create the purchase journal.	Create the purchase journal using data entry form and wizard	2
2	Create sales Journal	Create sales Journal using Sage 100 software	2
3	Create returns inwards and returns outwards journals	Create returns inwards and returns outwards journals	2
4	Creation of cash Journal	Create cash Journal with codes in Sage line 100 software	2
5	Creation of general journal	Create general journal with codes in Sage Line 100	2
6	End unit assessment		2
	Total number of periods		12

Lesson 1: Use of data entry form and wizard to create the purchase journal.

a) Learning objective

Create the purchase journal using data entry form and wizard

b) Teaching resources

Computers, Projector, ICT in accounting textbook and internet connection.

c) Prerequisites

Students are now familiar with sage line 100 software installed in computers. They also learnt about different types of journals from Senior Four in financial accounting. They finally learnt from previous lesson the creation of chart of accounts for capital and income, assets and third parties' S/P chart.

d) Learning activities:

- **Guidance:**

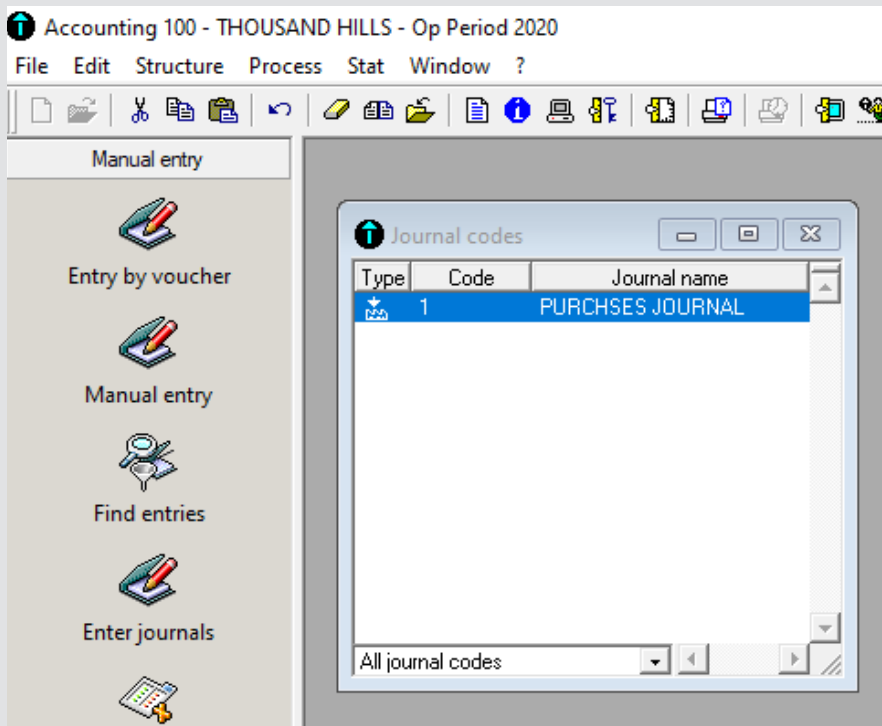
- Let learners in small groups identify various accounts affected by the transactions in learning activity 5.1
- Using an example, teacher demonstrates the process of creating purchase journal codes in Sage line 100 accounting
- Individually and under the guidance of the teacher, students create purchase journal codes in Sage line 100 accounting

Answers for Learning activity 5.1

1. Accounts affected by transactions in learning activity 5.1:

Transaction		Name of account	Type of account
1. 3 rd July	Debit	Purchases	Expense
	Credit	SHAMI	Supplier
2. 5 th July	Debit	Office supplies	Expense
	Credit	Jeff stationery store	Supplier
4. 8 th July	Debit	Bookshelves	Asset
	Credit	Joseph	Supplier
4. 11 th July	Debit	Purchases	Expense
	Credit	Cash	Cash
4. 15 th July	Debit	Purchases	Expense
	Credit	Claude	Supplier
6. 24 th July	Debit	Purchases	Expense
	Credit	RUGAMBA	Supplier

- Follow the steps in learner's book section 5.1 to create the journal code. You will get the following:



e) Application activity 5.1 answers

- The types of journals existing in accounting are: Sales journal, Purchase journal, Sales returns journal, Purchases returns journal, Cash book/ Cash journal and General journal.
- The types of information which is included in each of the books of prime entry are given below:

Type of journal	Information included in the journal
Sales journal	Credit sales made by the business
Purchase journal	Credit purchases made by the business
Sales returns journal	Returns inwards
Purchases returns journal	Returns outwards
Cash book/cash journal	receipts and payments of cash and cheques
General journal	Transactions which may not be recorded elsewhere in the previously mentioned types of journals.

- Refer to answer of Learning activity 5.1 question two.

Lesson 2: Create Sales Journal

a) Learning objective

Create sales Journal using Sage 100 software

b) Teaching resources

Computers, Projector, ICT in accounting textbook and internet connection.

c) Prerequisites

Students are now familiar with sage line 100 software installed in computers. They also learnt about different types of journals from Senior Four in financial accounting. They finally learnt from previous lesson the creation of purchase journal codes. They can now use these prerequisite to create sales journal.

d) Learning activities:

- **Guidance:**

- Teacher organizes class into small groups
- Teacher tasks learners to learning activity 5.2
- Some groups present their findings.
- Using an example, teacher demonstrates the process of creating sales journal codes in Sage line 100 accounting
- Individually and under the guidance of the teacher, students create sales journal codes in Sage line 100 accounting

Answers for Learning activity 5.2

1. Meaning of cash sales:

Wikipedia defines sales journal as “a specialized accounting journal and it is also a prime entry book used in an accounting system to keep track of the sales of items that customers have purchased on account by charging a receivable on the debit side of an accounts receivable account and crediting revenue on the credit side”.

The sales journal is used to record all of the company sales on credit. Most often these sales are made up of inventory sales or other merchandise sales. Notice that only credit sales of inventory and merchandise items are recorded in the sales journal. Cash sales of inventory are recorded in the cash receipts journal. Both cash and credit sales of non-inventory or merchandise are recorded in the general journal.

2. Transactions in learning activity 5.2 that may be recorded in sales journal are the following:

- Sold inventory for 600,000 FRW on credit
- Sold goods worth 150,000 to Kanyana on credit
- A credit sale of 600,000 FRW to Emmy

e) Answers to application activity 5.2

1. Refer to the answer number one of learning activity 5.2.
2. The steps of creating sales journal are detailed in the student's book section 5.2
3. Let learners create the sales journal.

Lesson 3: Create returns inwards and returns outwards journals

a) Learning objective

Create returns inwards and returns outwards journals in Sage Line 100

b) Teaching resources

Computers, Projector, ICT in accounting textbook and internet connection.

c) Prerequisites

Students are now familiar with sage line 100 software installed in computers. They also learnt about different types of journals from Senior Four in financial accounting. They finally learnt from previous lesson the creation of sales journal codes. They can now use these prerequisite to create returns inwards and returns outwards journals.

d) Learning activity 5.3

• Guidance:

- Teacher organizes class into small groups
- Teacher tasks learners to learning activity 5.3
- Some groups present their findings.
- Using an example, teacher demonstrates the process of creating returns inwards and returns outwards journals codes in Sage line 100 accounting
- Individually and under the guidance of the teacher, students create returns inwards and returns outwards journals codes in Sage line 100 accounting

Answers for learning activity 5.3

1. Distinction between returns inwards and returns outward:

- Goods which we have sold and returned by the customer is called return inwards (Sales Return). Return inwards is the receipt back by the seller, of goods sold to the buyer. Return inwards can take place for several reasons including:
 - Return of incorrect goods by the buyer – such as goods of different quality, wrong description etc.
 - Return of excess quantity of goods delivered to the buyer
 - Return of defective goods sold
 - Return of goods in which defects have arisen within warranty period
 - Return of expired goods sold
- Goods which we purchased on credit if returned back it is called return outwards (Purchase return). Return outwards is the sending out of goods, being returned back by the buyer to the seller from who they were purchased.

The reasons for initiating return outwards transaction by the buyer are similar to those specified above, in the discussion on return inwards.

Difference between return inwards and return outwards

The key points of difference between return inwards and return outwards have been detailed below:

Point of difference	Return inwards	Return outwards
1. Meaning	A receipt back of goods by the seller, originally sold to the buyer, due to sale of defective, excess or incorrect goods.	the return back of goods by a buyer to the seller from whom they were originally purchased.
2. Transaction trigger	Occurs when sold goods are received back by the seller.	Occurs when purchased goods are returned back by the buyer.
3. Hierarchy	Occurs after return outwards as only after the goods are sent back by the buyer, can they be received by the seller.	Occurs first, when the buyer returns back the purchased goods.

4. Accompanying documentation	To complete a return inwards transaction, the seller raises a credit note on the buyer indicating that the buyer's account has been credited in the seller's book for the amount of the goods returns.	To complete a return outwards transaction, the buyer raises a debit note on the seller indicating that the seller's account has been debited in the buyer's books for the amount of the goods returns.
5. Entry in books of accounts	Return inwards is recorded in the books of accounts of the seller.	Return outwards is recorded in the books of accounts of the buyer.
6. Impact on the books of accounts	Return inwards reduces sales of the seller. It also creates a liability in the books – a payable in favor of the buyer.	Return outwards reduces purchases of the buyer. It also creates an asset in the books -a receivable from the seller.
7. Disclosure in the financial statements	Return inwards is disclosed as a reduction from Sales in the trading account of the seller.	Return outwards is disclosed as a reduction from Purchases in the trading account of the buyer.
8. Consequences	Return inwards results in refund of sales proceeds or re-sale of goods.	Return outwards results in receipt back of purchase amount paid or receipt of new goods in exchange, by the buyer.

2. Sales returns are recorded in return inwards journal whereas purchases returns are recorded in returns outwards journal.
3. The steps of creating returns inwards and returns outwards journal in Sage line 100 software can be found in learner's book, unit 4, section 5.

e) Answers to application activity 5.3

1. Refer to the answer of question one in learning activity 5.1.
2. Returns inwards are treated as income while returns outwards are considered as expenses.
3. Refer to student book section 5.3
4. Let learners create returns inwards and returns outwards journal codes in their computers under the teacher's guidance and facilitation.

Lesson 4: Creation of cash Journal

a) Learning objective

Create cash Journal with codes in Sage line 100 software

b) Teaching resources

Computers, Projector, ICT in accounting textbook and internet connection.

c) Prerequisites

Students are now familiar with SAGE line 100 software installed in computers. They also learnt about different types of journals from Senior Four in financial accounting. They finally learnt from previous lesson the creation of purchase journal code, sales journal codes, returns inwards and returns outwards journals. They can now use these prerequisite to create cash journal.

d) Learning activities:

• Guidance:

- Teacher organizes class into small groups
- Teacher tasks learners to do learning activity 5.4
- Some groups present their findings.
- Using an example, teacher demonstrates the process of creating cash journal in Sage line 100 accounting
- Individually and under the guidance of the teacher, students create cash journals codes in Sage line 100 accounting

Answers for learning activity 5.4

e) Application activity 5.4.

1. For answer to question 1, refer to the section 5.4 in the student book
2. For answer to question 2, refer to the section 5.4 in the student book

Lesson 5: Creation of general journal

a) Learning objective

Create general journal with codes in Sage Line 100

b) Teaching resources

Computers with SAGE installed, Projector, ICT in accounting textbook and internet connection.

c) Prerequisites

Students are now familiar with SAGE line 100 software which is now installed in their computers. All the previous lessons in this unit will contribute to the betterment of the delivery of this lesson. The previous lessons are: Use of data entry form and wizard to create the purchase journal, Create Sales Journal, create returns inwards and returns outwards journals and Creation of cash Journal.

d) Learning activities:

- **Guidance:**
 - Teacher organizes class into small groups
 - Teacher tasks learners to do learning activity 5.5
 - Some groups present their findings.
 - Using an example, teacher demonstrates the process of creating general journal
 - Students create general journal under the guidance of the teacher

Answers for learning activity 5.5

1. The general journal is the company's journal in which initial record keeping of all the transactions is done which are not recorded in any of the specialty journals maintained by the company like purchase journal, sales journal, Cash journal, etc.
2. Two examples of the transactions that may not be recorded in subsidiary journals but in general journal only:

January, 5th 2023: Bought a new building on credit 25,000,000FRW from Sam.

January, 15th 2023: Purchased a computer on credit at 2,000,000FRW from Ntwari.

3. Refer to learner's book, section 5.5

e) Answers for application activity 5.5

1. Refer to learner's book, section 5.5
2. Follow the steps in learner's book 5.5

5.6 Answers to end unit assessment

A. Theory

1. Refer to the answer number two of application activity 5.1
2. Refer to the answer number one of learning activity 5.5.
3. Examples of credit purchase transactions:

The following information relates to the books of UWERA for year 2013

1st March bought goods on credit from MURAVA invoice number 06: 48,000FRW

5th March bought goods on credit from BELYSE 36,000FRW

10th March received an invoice from MUTABAZI 50,000FRW

15th March bought on credit from MUNEZERO number 110:26,000 FRW

25th March credit purchases from KALIZA 34,000 FRW

4. Examples of transactions that may be recorded in sales journal:

The following transactions relates to the books of Alain in the month of January 2023:

5th Jan: Credit sales to Peter 10,000 FRW

6th Jan: Issued an invoice to Tom 20,000 FRW

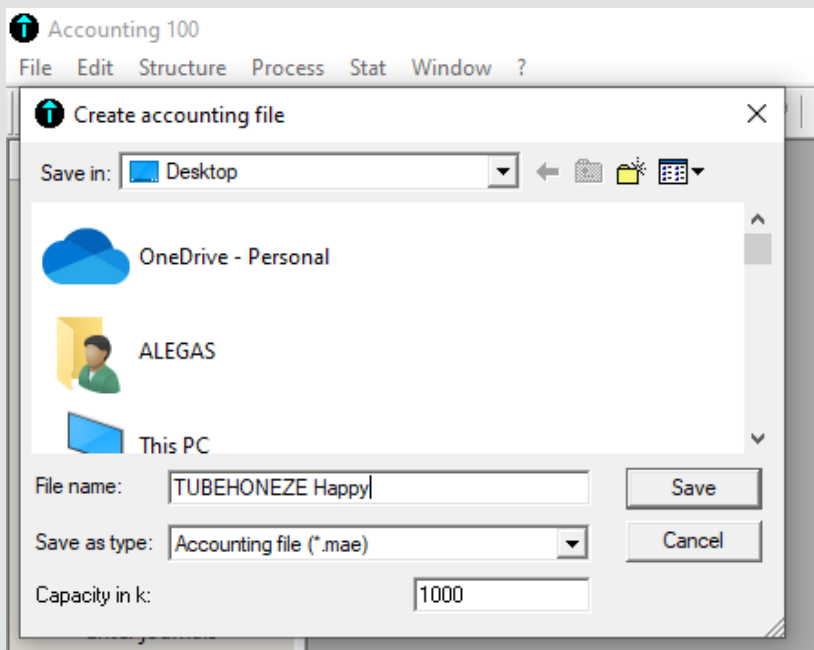
9th Jan: Credit sales to Betty 16,000 FRW

17th Jan: Gave out an invoice to Emma 10,000 FRW

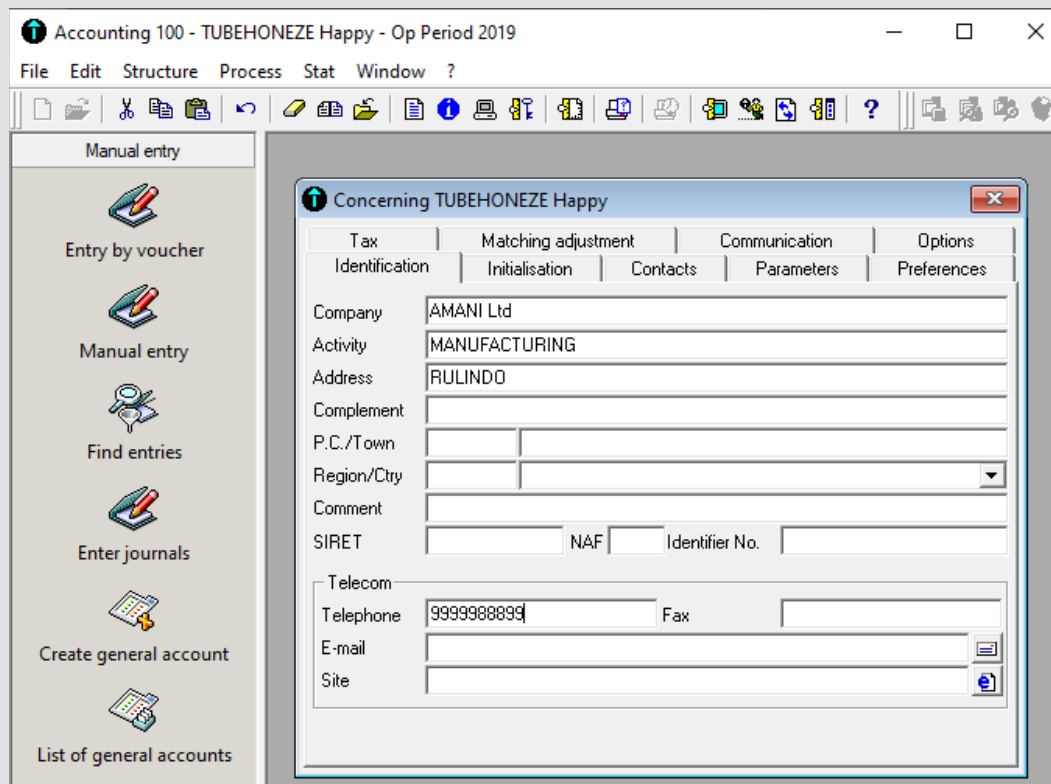
5. Cash disbursement is a payout of funds in cash i.e. cash payment.
6. The steps followed to create cash and sales journals in journal codes are given in learner's book.

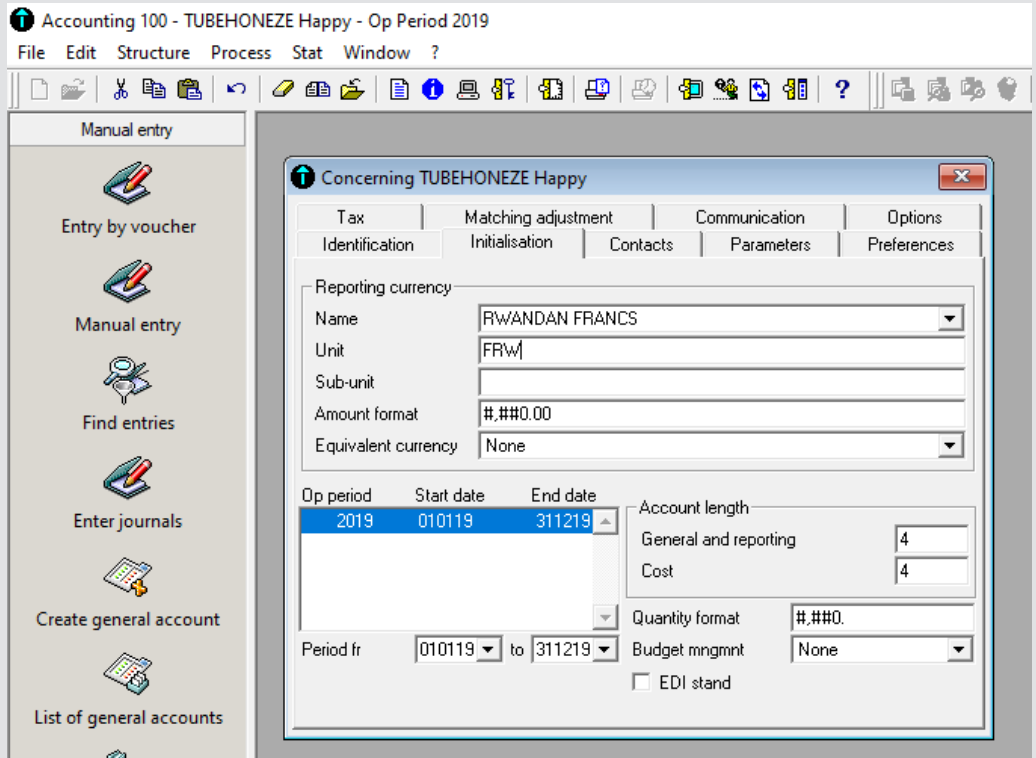
B. Practice

1. file name (TUBEHONEZA Happy):

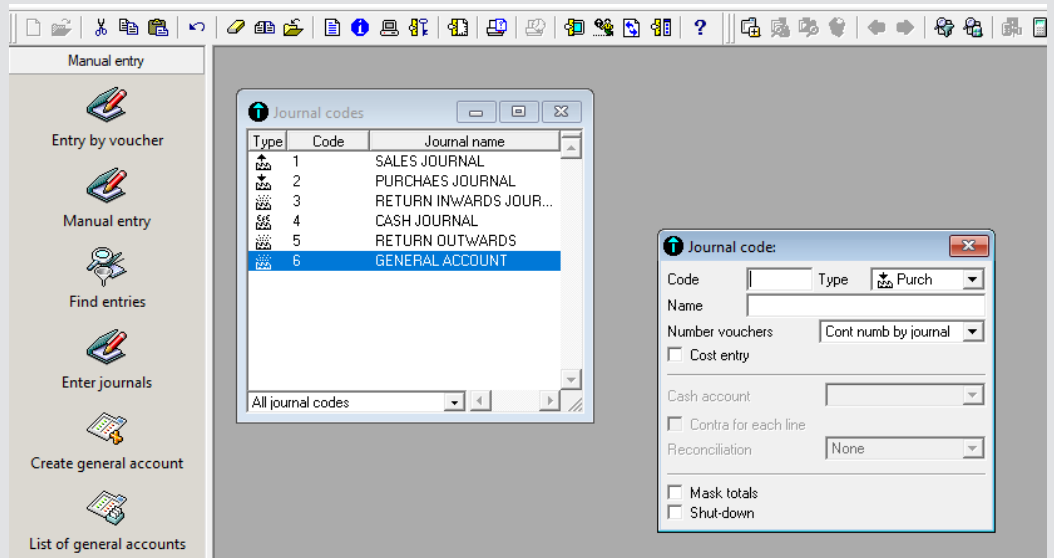


2. Company profile:





3) The journal codes for sales journal, purchase journal, cash journal, returns inwards and returns outwards journal and general journal:



5.7 Additional activities

5.7.1 Remedial activities

1. How are purchases journal codes created in Sage line 100?

Answer:

Refer to student's book, section 5.1.2

2. Use example to create a sales journal code.

Answer:

Refer to Student's book, section 5.2.2

5.7.2 Consolidation activities

Question: How are returns inwards and returns outwards journal codes created in sage line 100?

Answer:

refer to learner's book, section 5.5.2

5.7.3 Extended activities

Create a company of your own business and create general journal code.

Answer:

refer to the steps of creating general journal code in learner's book, section 5.5.2

6.1 Key Unit competence:

Process transactions in different journals using double entry bookkeeping system

6.2 Prerequisite knowledge and skills

Learners have already installed SAGE line 100 accounting software in their computers. In addition, they are able to create a company profile and chart of account as well as S/P chart. Finally, they have created journal code for different types of journals. They can now process transactions in different journals using double entry bookkeeping system.

6.3 Cross-cutting issues to be addressed:

- **Peace and value education:** During group activities, discussions and presentations, the teacher will encourage students to help each other and to respect opinions of colleagues.
- **Financial education:** When choosing accounting software, students are encouraged to buy the one which is cost effective yet more efficient depending on the type of the business.
- **Gender education:** All students must get involved in class activities regardless of gender
- **Inclusive Education:** Learners with and without disabilities participate together in the same class during teaching and learning process.

6.4 Guidance on introductory activity

- The teacher Lets learners individually work on the question in introductory activity.
- Teacher asks two neighboring students to share their results.
- Using projectors some pairs present their results.
- The teacher asks students to evaluate the findings.

- The teacher tells students that in the coming lessons they will learn how to record transactions in various journals.

Answers to introductory activity 5

1. The company profile:

The screenshot shows the Accounting 100 software interface. The main window is titled "Accounting 100 - ISHAMI Ltd - Op Period 2023". A sub-window titled "Concerning ISHAMI Ltd" is open, displaying the company profile. The sub-window has a menu bar with "Tax", "Matching adjustment", "Communication", and "Options". The "Identification" tab is selected, showing the following details:

Identification		Initialisation		Contacts		Parameters		Preferences	
Company	ISHAMI Ltd								
Activity	TRADING								
Address	RWAMAGANA								
Complement	EAR MARKET								
P.C./Town	1103	RWAMAGANA							
Region/Ctry	EAST	RWANDA							
Comment	COME AGAIN								
SIRET		NAF		Identifier No.					
Telecom									
Telephone	+250788594143			Fax					
E-mail									
Site									

i) Chart of accounts and s/p chart:

The screenshot shows the Accounting 100 - ISHAMI Ltd - Op Period 2023 interface. On the left is a 'Manual entry' sidebar with options: Entry by voucher, Manual entry, Find entries, Enter journals, Create general account, List of general accounts, and Journal code list. Two windows are open:

Chart of accts

Type	Number	
	1000	CAPITAL
	1300	LOAN
	1400	DRAWINGS
	2001	PREMISES
	4010	SUPPLIERS
	4110	CUSTOMERS
	5100	BANK
	5300	CASH
	6001	RENT
	6002	PURCHASES
	6003	COST OF GOODS SOLD
	6004	STATIONERY
	6005	INSURANCE
	6006	COMMUNICATION
	7011	SALES

S/P ac ch of ac

Type	Number	Account name
SR	4011	JOHN
SR	4012	SILAS
CR	4111	MUGABE

ii) Journal codes:

The screenshot shows the Accounting 100 - ISHAMI Ltd - Op Period 2023 interface. The 'Manual entry' sidebar is visible on the left. A 'Journal codes' window is open, displaying the following data:

Type	Code	Journal name
CR	01	CASH JOURNAL
CR	02	PURCHASES JOURNAL
CR	03	SALES JOURNAL
CR	04	GENERAL JOURNAL

iii) Subsidiary journal in which each transaction should be recorded:

Transaction date	Subsidiary journal(s)
January 1	Cash journal
January 2	Cash journal
January 8	Cash journal
January 10	Purchases journal
January 11	Sales journal
January 12	Cash journal
January 25	Cash journal
February 5	Cash journal
February 10	Cash journal
	General journal
February 20	Cash journal
February 25	Cash journal

6.5 List of lessons

No	Lesson title	Learning objectives	Number of periods
1	Process credit Purchases	Record credit Purchases in the purchases journal	3
2	Process credit sales transactions	Record the transactions in the sales journals.	3
3	Process cash payments and cash receipts	Record the transactions in the cash journals.	3
4	Processing returns inwards and returns outwards journal	Record the transactions in the return inwards and return outwards journals.	3
5	Recording transactions in general journal	Record transactions in general journal	3
6	End unit assessment		2
	Total number of periods		17

Lesson 1: Process credit Purchases

a) Learning objective

Record credit Purchases in the purchases journal

b) Teaching resources

Computers, Projector, ICT in Accounting textbook and internet connection.

c) Prerequisites

Students are now familiar with Sage line 100 software installed in computers. They also learnt about different types of journals from Senior Four in Financial Accounting. They finally learnt from previous lesson the creation of journal code for sales journal codes, returns inwards and returns outwards journals, cash journal and general journal.

d) Learning activities:

• Guidance:

- Teacher organizes class into small groups
- Teacher tasks students to do learning activity 6.1
- Some groups present their findings.
- Using an example, teacher demonstrates the process of recording credit Purchases in the purchases journal in Sage line 100 accounting
- Individually and under the guidance of the teacher, students record credit Purchases in the purchases journal in Sage line 100 accounting

Answers for Learning activity 6.1

1. Transactions recorded in purchase journal are all credit purchases.
2. A creditor is a supplier from whom goods or/and services were bought on credit.
3. Debit: purchases account

Credit: Creditor's account

4. Debit: delivery van account

Credit: BAVUGIRIJE account

5. To record transactions in purchases journal, you must first of all prepare chart of accounts for concerned accounts in the business and S/P chart for the third parties involved in the business deals. Secondly, prepare the journal code and finally record the transactions following the steps shown in the learner's book, section 6.6.

Concerning the question five of learning activity 6.1, the purchases journal will appear as follows:

Day	Voucher	Voucher r.	General a.	S/P acco.	Entry comment	Maturity Jc.	Debit	Credit	
4	1		6001				80,000.00		
4	1		4010	4011		040119		80,000.00	
10	2		6001				40,000.00		
10	2		4010	4011		100119		40,000.00	
15	3		6001				50,000.00		
15	3		4010	4011		150119		50,000.00	
20	4		6001				70,000.00		
20	4		4010	4011		200119		70,000.00	
							Prev balance	240,000.00	
							Journal totals	240,000.00	240,000.00
							New balance		240,000.00

e) Answers to application activity 6.1

1. S/P chart:

Accounting 100 - ACTIVITY 5.1 - Op Period 2023

File Edit Structure Process Stat Window ?

Manual entry

- Entry by voucher
- Manual entry
- Find entries
- Enter journals
- Create general account
- List of general accounts
- Journal code list

S/P ac management and monit

- Advanced functions
- Periodic processing

Chart of accts

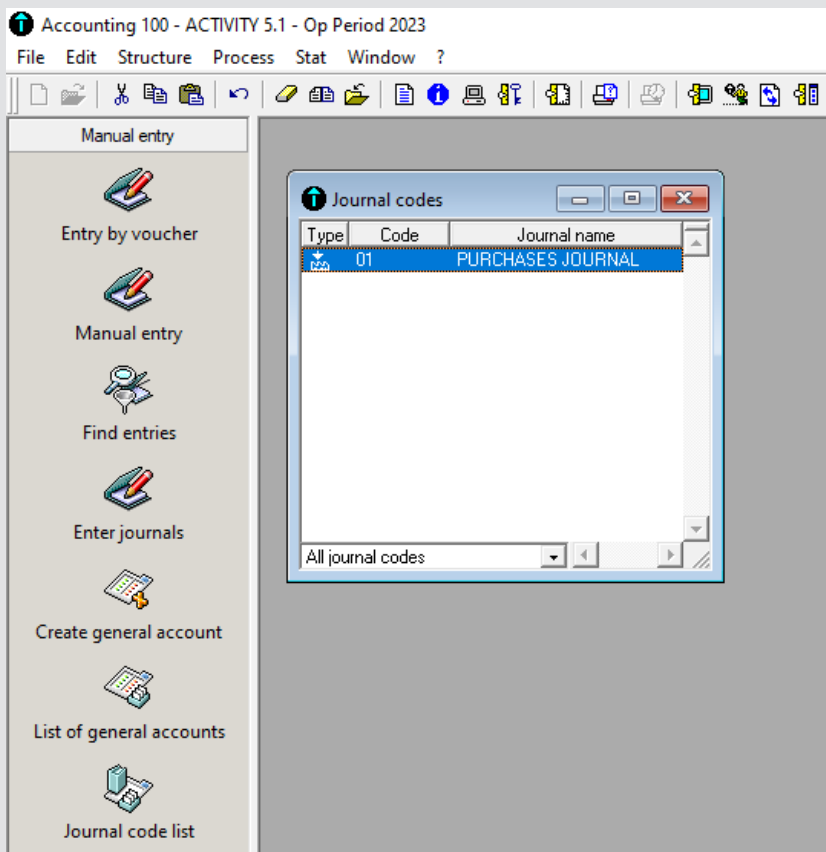
Type	Number	
	4010	SUPPLIERS
	6001	PURCHASES

S/P ac ch of ac

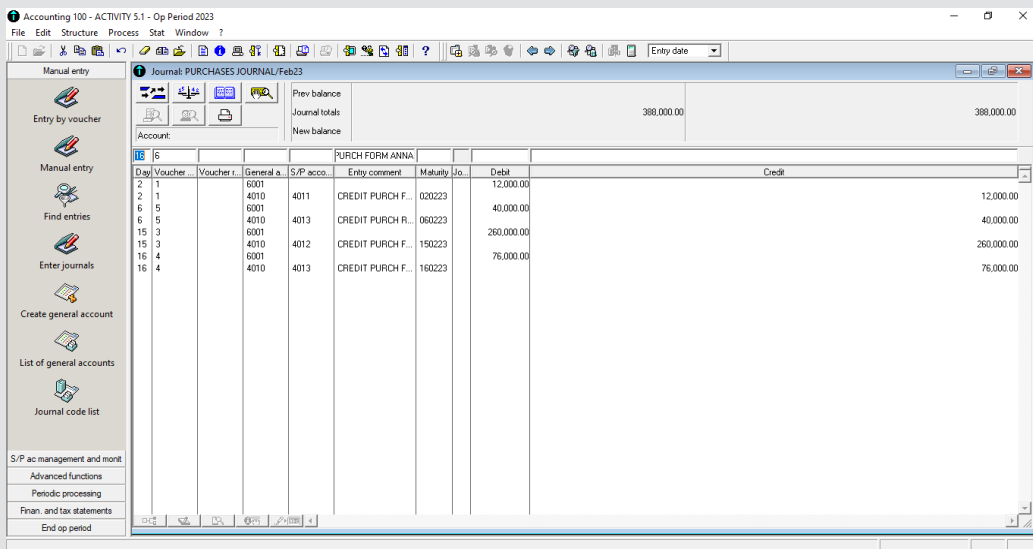
Type	Number	Account name
Ⓢ	4011	LOUIS
Ⓢ	4012	KAGABA
Ⓢ	4013	ANNA

All | All S/P acs

2.



3. Purchase journal:



Lesson 2: Process credit sales transactions

a) Learning objective

Record the transactions in the sales journals.

b) Teaching resources

Computers, Projector, ICT in accounting textbook and internet connection.

c) Prerequisites

Students are now familiar with sage line 100 software installed in computers. They also learnt about different types of journals from Senior Four in financial accounting. They finally learnt from previous lesson the creation of journal code for sales journal codes, returns inwards and returns outwards journals, cash journal and general journal. They have already recorded transactions in purchases journal. These are helpful in recording transactions in sales journal.

d) Learning activities:

• Guidance:

- Teacher organizes class into small groups
- Teacher tasks learners to learning activity 6.2
- Some groups present their findings.
- Using an example, teacher demonstrates the process of recording credit sale in the sales journal in Sage line 100 accounting
- Individually and under the guidance of the teacher, students record credit sales in the sales journal in Sage line 100 accounting

Answers for learning activity 6.2

1. Wikipedia defines A sales journal as a “specialized accounting journal and it is also a prime entry book used in an accounting system to keep track of the sales of items that customers have purchased on account by charging a receivable on the debit side of an accounts receivable account and crediting revenue on the credit side”.
2. The sales journal is used to record all **of the company sales on credit**. Most often these sales are made up of inventory sales or other merchandise sales. Notice that only credit sales of inventory and merchandise items are recorded in the sales journal. Cash sales of inventory are recorded in the cash receipts journal. Both cash and credit sales of non-inventory or merchandise are recorded in the general journal. Source: <https://www.myaccountingcourse.com/accounting-dictionary/sales-journal>
3. The transaction that should be recorded in sales journal:
Sold goods valued at 320,000 FRW to Manzi on credit

e) Answers to application activity 6.2

1. After creating the necessary chart of accounts (sales and customers), S/P charts for customers of the business and sales journal code, record the transactions in the sales journal. The answer will appear as follows:

Accounting 100 - ACTIVITY 5.1 - Op Period 2023

Journal: SALES JOURNAL/Feb23

Account:		SALES TO MULISA					
Day	Voucher	General a.	S/P acco.	Entry comment	Maturity	Debit	Credit
1	1	4110	4111	CREDIT SALES T...	010223	1,200,000.00	
1	1	7001		CREDIT SALES T...			1,200,000.00
2	2	4110	4112	CREDIT SALES T...	020223	600,000.00	
2	2	7001		CREDIT SALES T...			600,000.00
3	3	4110	4113	CREDIT SALES T...	030223	320,000.00	
3	3	7001		CREDIT SALES T...			320,000.00
4	4	4110	4114	CREDIT SALES T...	040223	200,000.00	
4	4	7001		CREDIT SALES T...			200,000.00

Journal totals: 2,320,000.00

Journal totals: 2,320,000.00

Lesson 3: Process cash payments and cash receipts

a) Learning objective

Record the transactions in the cash journals.

b) Teaching resources

Computers, Projector, ICT in accounting textbook and internet connection.

c) Prerequisites

Students are now familiar with sage line 100 software installed in computers. They also learnt about different types of journals from Senior Four in financial accounting. They finally learnt from previous lesson the creation of journal code for sales journal codes, returns inwards and returns outwards journals, cash journal and general journal. They have already recorded transactions in purchases journal and sales journal. These are helpful in recording transactions in cash journal.

d) Learning activities:

- **Guidance:**
 - Teacher organizes class into small groups
 - Teacher tasks learners to learning activity 6.3
 - Some groups present their findings.
 - Using an example, teacher demonstrates the process of recording transactions in the cash journal in Sage line 100 accounting software

- Individually and under the guidance of the teacher, students record transactions in the cash journal in Sage line 100 accounting software.

Answers for learning activity 6.3

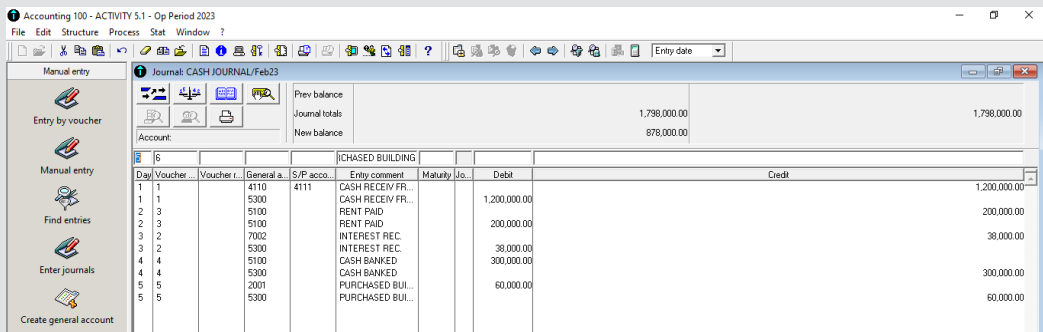
1. According to Wikipedia, a “Cash receipts journal is a specialized accounting journal and it is referred to as the main entry book used in an accounting system to keep track of the sales of items when cash is received, by crediting sales and debiting cash and transactions related to receipts”.
2. A cash payment refers to a transaction which involves an immediate outflow of cash towards the purchase of any goods, services, or assets. Cash transaction can be consumer-oriented or business-oriented.

A cash receipt is a proof of purchase issued when the buyer has paid in cash. Cash receipts are records of cash transactions that confirm the sale or purchase of a product or service.

3. Types of cash book: Single column cash book, two column cash book and three column cash book.

e) Answers to application activity 6.3

1. After creating the necessary chart of accounts (sales, customers, bank, cash, rent, building), S/P charts for customers of the business and cash journal code, record the transactions in the cash journal. The answer will appear as follows:



Lesson 4: Processing returns inwards and returns outwards journal

a) Learning objective

Record the transactions in the return inwards and return outwards journals.

b) Teaching resources

Computers, Projector, ICT in accounting textbook and internet connection.

c) Prerequisites

Students are now familiar with sage line 100 software installed in computers. They also learnt about different types of journals from Senior Four in financial accounting. They finally learnt from previous lesson the creation of journal code for sales journal codes, returns inwards and returns outwards journals, cash journal and general journal. They have already recorded transactions in purchases journal, sales journal and cash journal. These are helpful in recording transactions in return inwards and return outwards journals.

d) Learning activities:

• Guidance:

- Teacher organizes class into small groups
- Teacher tasks learners to learning activity 6.4
- Some groups present their findings.
- Using an example, teacher demonstrates the process of recording transactions in the return inwards and return outwards journals in Sage line 100 accounting software.
- Individually and under the guidance of the teacher, students record the transactions in the return inwards and return outwards journals in Sage line 100 accounting

Answers for learning activity 6.4

1. After creating the necessary chart of accounts, S/P charts for customers of the business and returns in and out journal code, record the transactions in the return in and out journals. The answer will appear as follows:

a) Return inwards journal will appear like the following:

Day	Voucher	Voucher r.	General a.	S/P acco.	Entry comment	Maturity	Jo.	Debit	Credit
1	1		4110	4112		010223			
1	1		7003		RETURNS TO MP...			25,000.00	
5	2		4110	4113	RETURNS TO MP...	050223		60,000.00	
5	2		7003		RETURNS TO MP...				

b) Return outward journal:

Day	Voucher	Voucher r.	General a.	S/P acco.	Entry comment	Maturity	Jo.	Debit	Credit
2	1		4010	4011		020223		4,000.00	
2	1		6003		RET. TO LOUIS			4,000.00	
3	2		4010	4012	RET. TO LOUIS	150223		30,000.00	
3	2		6003		RET. TO KAGABA			30,000.00	
4	3		4010	4013	RET. TO ANNA	150223		38,000.00	
4	3		6003		RET. TO ANNA			38,000.00	

e) Answers for application activity 6.4

- Returns inwards are goods previously sold that are returned back to the business by the customer while returns outwards are goods previously purchased by the business that are returned to the supplier.
- Return inwards and return outwards can take place for several reasons including:
 - Return of incorrect goods by the buyer – such as goods of different quality, wrong description etc.
 - Return of excess quantity of goods delivered to the buyer
 - Return of defective goods sold
 - Return of goods in which defects have arisen within warranty period
 - Return of expired goods sold
-

a) Return inwards journal:

Day	Voucher	Voucher r.	General a.	S/P acco.	Entry comment	Maturity	Jo.	Debit	Credit
1	3		7003					250,000.00	
1	3		4110	4115		010323			250,000.00

b) Return outwards journal:

The screenshot shows the Sage Line 100 software interface for a 'Journal: RETURNS OUTWARDS JOURNAL/Mar23'. The window title is 'Journal: RETURNS OUTWARDS JOURNAL/Mar23'. The interface includes a menu bar (File, Edit, Structure, Process, Stat, Window, ?) and a toolbar. On the left, there are navigation icons for 'Manual entry', 'Entry by voucher', 'Manual entry', and 'Find entries'. The main area displays a table with the following data:

Account:		Prev balance	Journal totals	New balance
			450,000.00	450,000.00

Drgl	Voucher	Voucher r.	General a.	S/Pacco	Entry comment	Maturity	Jo.	Debit	Credit
4	4		4010	4014		040323		450,000.00	
4	4		6003						450,000.00

Lesson 5: Recording transactions in general journal

a) Learning objective

Record the transactions in the general journal

b) Teaching resources

Computers, Projector, ICT in accounting textbook and internet connection.

c) Prerequisites

Students are now familiar with Sage Line 100 software installed in computers. They also learnt about different types of journals from Senior Four in financial accounting. They finally learnt from previous lesson the creation of journal code for sales journal codes, returns inwards and returns outwards journals, cash journal and general journal. They have already recorded transactions in purchases journal, sales journal and cash journal. These are helpful in recording transactions in general journals.

d) Learning activities:

- **Guidance:**
 - Teacher organizes class into small groups
 - Teacher tasks learners to learning activity 6.5
 - Some groups present their findings.
 - Using an example, teacher demonstrates the process of recording transactions **in general journal** in Sage line 100 accounting software.
 - Individually and under the guidance of the teacher, students record the transactions **in general journal** in Sage line 100 accounting

Answers for learning activity 6.5

1. Refer to learner's book, section 6.5.
2. Examples of transactions that may not be recorded in special journals but in general journal only:

2023, April 1st: Sold a car for 12,000,000Frw on credit to TSINDA

5th: Bought a new building on credit 13,500,000Frw from DUSHIME

15th: Purchased a computer on credit at 4,000,000Frw from UKURI Ltd

3. The main columns of general journal are the following:

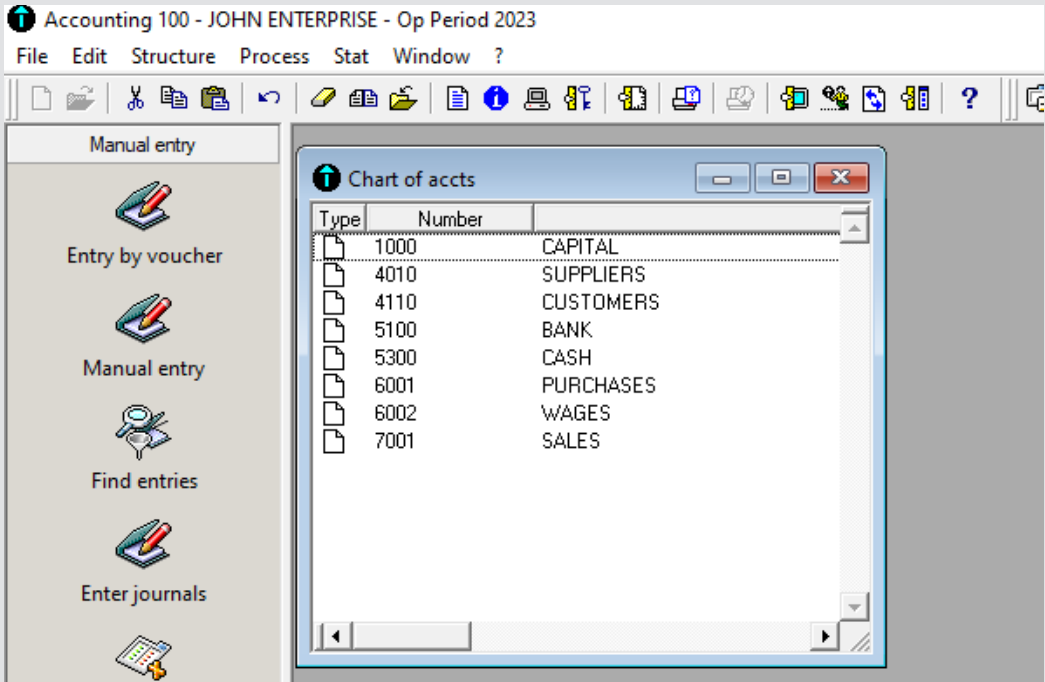
Date	Details/particulars	Folio	Debit (Frw)	Credit (Frw)

e) Answer for application activity 6.5

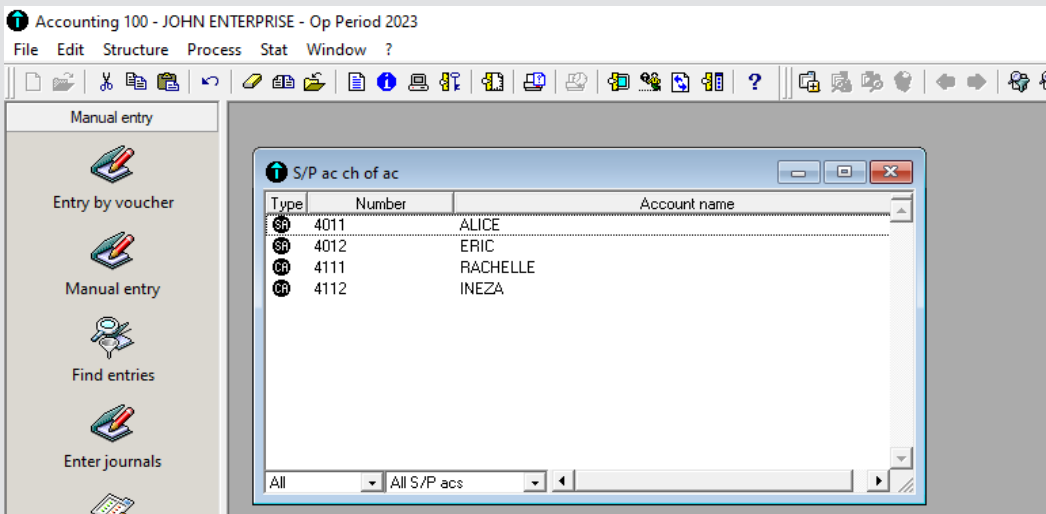
1. Refer to the student book
2. Refer to the student book
3. Students create the journal entries as indicated

6.6 Answers for end unity assessment.

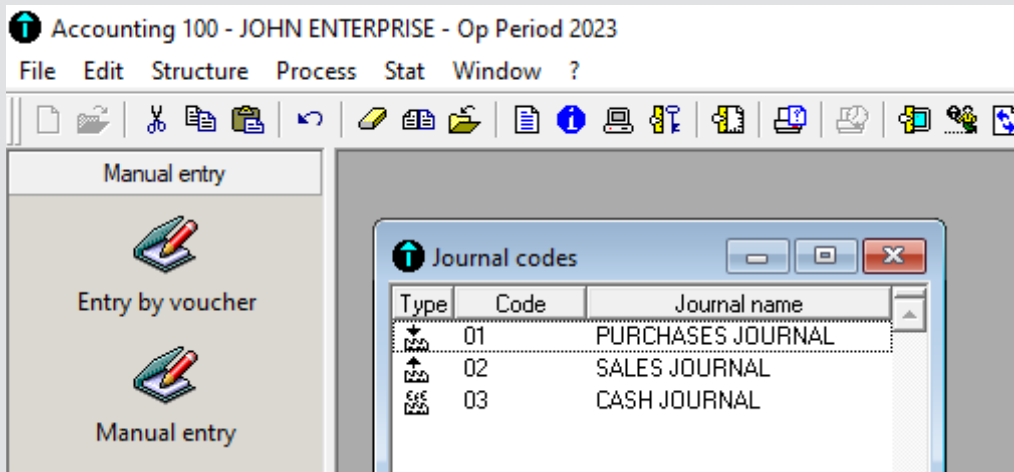
1. Find answers in learner's book
2. a) You will need the following chart of accounts:



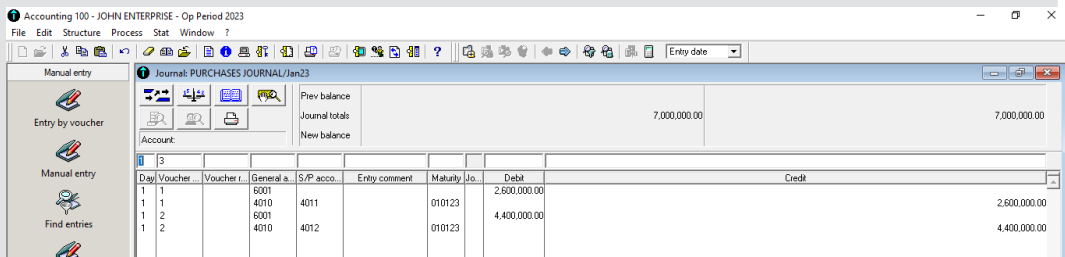
- b) Prepare the following s/p chart:



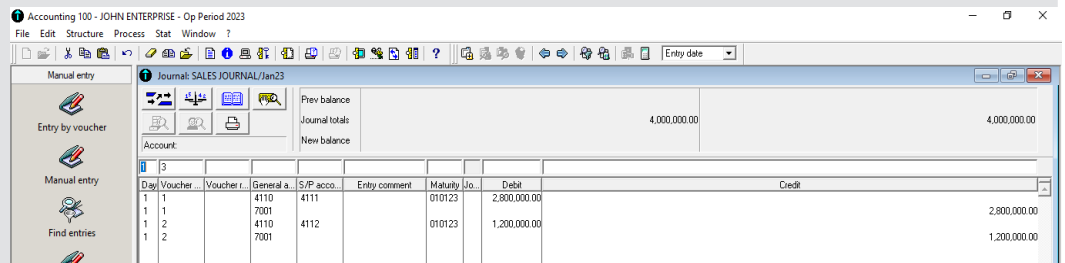
c) Journal codes:



d) Purchases journal:



e) Sales journal:



f) Cash journal (Please fill the entry comments)

Day	Voucher	Voucher r.	General a.	S/P. acco.	Entry comment	Maturity Jo.	Debit	Credit
1	1		1000					4,800,000.00
1	1		5300				4,800,000.00	
1	2		1000					6,500,000.00
1	2		5100				6,500,000.00	
2	3		5100				1,200,000.00	
2	3		4110	4112				1,200,000.00
8	4		5300				1,400,000.00	
8	4		5100					1,400,000.00
14	5		4110	4111				2,800,000.00
14	5		5300				2,800,000.00	
20	6		6002				1,300,000.00	
20	6		5300					1,300,000.00
28	7		5100				1,000,000.00	
28	7		5300					1,000,000.00
30	8		4010	4012			4,400,000.00	
30	8		5300					4,400,000.00

6.7 Additional activities

6.7.1 Remedial activity

Identify the transactions that are entered in general journal only.

Answer:

refer to learner's book, section 6.6

6.7.2 Consolidation activity

Reference made to introduction activity 6, record the transactions in the concerned subsidiary books.

Answer:

Refer to learner's book unit 6 and follow the steps of recording transactions in various subsidiary accounting books.

7.1 Key Unit competence:

Present and interpret the trial balance.

7.2 Prerequisite knowledge and skills

Students are now familiar with sage line 100 software installed in computers. They also learnt about preparing manual trial balance from Senior Four in financial accounting. They finally learnt from previous lesson the creation of journal code for sales journal codes, returns inwards and returns outwards journals, cash journal and general journal. They have already recorded transactions in purchases journal, sales journal, cash journal and general journals. They can now generate and interpret the trial balance.

7.3 Cross-cutting issues to be addressed:

- Peace and value education: During group activities, discussions and presentations, the teacher will encourage students to help each other and to respect opinions of colleagues.
- Financial education: When choosing accounting software, students are encouraged to buy the one which is cost effective yet more efficient depending on the type of the business.
- Gender education: All students must get involved in class activities regardless of gender
- Inclusive Education: Learners with and without disabilities participate together in the same class during teaching and learning process.

7.4 Guidance on introductory activity

- The teacher Lets learners in small groups work on the question in introductory activity.
- Teacher asks groups to present their findings
- The teacher asks students to evaluate the findings.

- The teacher tells students that in the coming lessons they will learn how to Present and interpret the trial balance.

Answers to introductory activity

1. Find answers in the learner's book, section 7.1
2. Refer to learner's textbook 7.1

7.5 List of lessons

No	Lesson title	Learning objectives	Number of periods
1	Analysis of debit and credit balances	Differentiate between debit and credit balances	3
2	Errors in accounting	Identify various errors in accounting	3
3	Assets and expenses accounts of trial balance	Explain how income and expenses are treated in trial balance	3
4	Liabilities accounts of trial balance	Explain how Liabilities accounts are entered in trial balance	3
5	Income/Revenues account of trial balance	Explain how accounts for Income/Revenues account are used in trial balance	3
6	End unit assessment		2
	Total number of periods		17

Lesson 1: Analysis of debit and credit balances

a) Learning objective

Differentiate between debit and credit balances

b) Teaching resources

Computers, Projector, ICT in accounting textbook and internet connection.

c) Prerequisites

Students are now familiar with sage line 100 software installed in computers. They also learnt manual preparation of trial balance from Senior Four in financial

accounting. They finally learnt from previous lesson the creation of journal code for sales journal codes, returns inwards and returns outwards journals, cash journal and general journal. They have already recorded transactions in purchases journal, sales journal, cash journal and general journal.

d) Learning activities:

• **Guidance:**

- Teacher organizes class into small groups
- Teacher tasks learners to learning activity 7.1
- Some groups present their findings.
- Teacher harmonizes the learners' findings

Answers for learning activity 7.1

1. Refer to learner's book, section 7.1
2. Refer to learner's book, section 7.1
3. Refer to learner's book, section 7.1

e) Answers for application activity 7.1

1. Refer to student's book, section 7.1
2. Refer to student's book, section 7.1
3. Refer to student's book, section 7.1

Lesson 2: Errors in accounting

a) Learning objective

Identify various errors in accounting

b) Teaching resources

Computers, Projector, ICT in accounting textbook and internet connection.

c) Prerequisites

Students are now familiar with sage line 100 software installed in computers. They also learnt manual preparation of trial balance from Senior Four in financial accounting. They finally learnt from previous lesson the creation of journal code for sales journal codes, returns inwards and returns outwards journals, cash journal and general journal. They have already recorded transactions in purchases journal, sales journal, cash journal and general journal.

d) Learning activities:

- **Guidance:**

- Teacher organises class into small groups
- Teacher tasks learners to do learning activity 7.2
- Some groups present their findings.
- Teacher harmonizes the learners' findings

Answers for learning activity 7.2

1. The errors not affecting the trial balance are: errors of omission, errors of commission, errors of miss-posting, compensating errors and errors of principle.
2. The errors affecting the trial balance are: wrong totaling of subsidiary books, posting of the wrong amount, posting an amount on the wrong side of the account, posting twice to a ledger, etc

e) Answers for application activity 7.2

1. Compensating errors.
2. No.
3. Refer to learner's book, section 7.2

Lesson 3: Assets and expenses accounts of trial balance

a) Learning objective

Explain how income and expenses are treated in trial balance

b) Teaching resources

Computers, Projector, ICT in accounting textbook and internet connection.

c) Prerequisites

Students are now familiar with sage line 100 software installed in computers. They also learnt manual preparation of trial balance from Senior Four in financial accounting. They finally learnt from previous lesson the creation of journal code for sales journal codes, returns inwards and returns outwards journals, cash journal and general journal. They have already recorded transactions in purchases journal, sales journal, cash journal and general journal.

d) Learning activities:

• **Guidance:**

- Teacher organizes class into small groups
- Teacher tasks learners to learning activity 7.3
- Some groups present their findings.
- Teacher harmonizes the learners' findings

Answers for learning activity 7.3

1. The accounts that must appear on the debit balance of the trial balance are accounts of assets, expenses and income.

e) Answers for application activity 7.3

1.

Account name	Asset	expense
1. Machinery	✓	
2. Carriage outwards		✓
3. Fixture and fittings	✓	
4. Rent		✓
5. Repairs		✓

2. Asset is an item of property owned by a person or company while a liability is something a person or company owes, usually a sum of money. Find more details in learner's book, section 7.3

Lesson 4: Liabilities accounts of trial balance

a) Learning objective

Explain how Liabilities accounts are entered in the trial balance

b) Teaching resources

Computers, Projector, ICT in accounting textbook and internet connection.

c) Prerequisites

Students are now familiar with sage line 100 software installed in computers. They also learnt manual preparation of trial balance from Senior Four in financial accounting. They finally learnt from previous lesson the creation of journal code for sales journal codes, returns inwards and returns outwards journals, cash journal and general journal. They have already recorded transactions in purchases journal, sales journal, cash journal and general journal.

d) Learning activities:

- **Guidance:**
 - Teacher organizes class into small groups
 - Teacher tasks learners to do learning activity 7.4
 - Some groups present their findings.
 - Teacher harmonizes the learners' findings

Answers for learning activity 7.4

She can get funds to start and run her business from other sources among other:

- **Family and Friends**

They may well be willing to help lend money to a new business starting up. This can be particularly good if they don't want any interest repaid on the loan that they make to you. However, your relationship could be strained if you are unable to give them a return on the loan they gave you, so it's wise to ensure that they are fully aware of the risks.

- **Bank Loans and other lending institutions**

Most banks offer a selection of finance options for businesses looking to start-up. It's always a good idea to start by speaking to the bank that you have a personal account with to understand what they can offer you, what the interest rate and repayment term will be. It is common for a bank to want to see that you are also putting in some of your own funds into the business.

e) Answers for application activity 7.4

1. Current liabilities are a company's short-term financial obligations that are due within one year or within a normal operating cycle. An operating cycle, also referred to as the cash conversion cycle, is the time it takes a company to purchase inventory and convert it to cash from sales. An example of a current liability is money owed to suppliers in the form of accounts payable, whereas non-current liabilities refer to any debts or other financial obligations that can be paid after a year. Typical examples could include everything from pension benefits to long-term property rentals and deferred tax payments.

Refer to learner's book, section 7.4 for more details.

2. In accounting, liabilities always have a credit balance; hence their balances are recorded in the credit column of the trial balance.

Lesson 5: Income/Revenues account of trial balance

a) Learning objective

Explain how accounts for Income/Revenues account are used in trial balance

b) Teaching resources

Computers, Projector, ICT in accounting textbook and internet connection.

c) Prerequisites

Students are now familiar with sage line 100 software installed in computers. They also learnt manual preparation of trial balance from Senior Four in financial accounting. They finally learnt from previous lesson the creation of journal code for sales journal codes, returns inwards and returns outwards journals, cash journal and general journal. They have already recorded transactions in purchases journal, sales journal, cash journal and general journal.

d) Learning activities:

• Guidance:

- Teacher organizes class into small groups
- Teacher tasks learners to learning activity 7.5
- Some groups present their findings.
- Teacher harmonizes the learners' findings

Answers for learning activity 7.5

1) Refer to learner's book, section 7.5

e) Answers for Application activity 7.5

1. Refer to learner's book, section 7.5
2. Refer to learner's book, section 7.5

7.6 Answers to end unit assessment

1)

a) Chart of accounts and s/p chart:

The screenshot shows the Accounting 100 software interface. The main window is titled "Accounting 100 - END UNIT 6 ASSESSMENT - Op Period 2022". The menu bar includes File, Edit, Structure, Process, Stat, and Window. The toolbar contains various icons for file operations and editing. The left sidebar has several menu items: Manual entry, Entry by voucher, Manual entry, Find entries, Enter journals, Create general account, List of general accounts, Journal code list, S/P ac management and monit, Advanced functions, Periodic processing, and Finan. and tax statements. Two windows are open: "Chart of accts" and "S/P ac ch of ac".

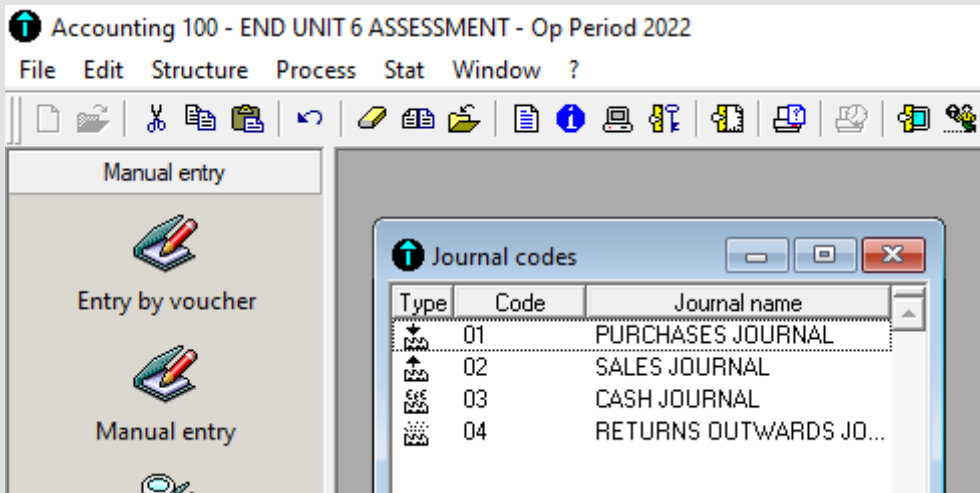
Chart of accts

Type	Number	
	1000	CAPITAL
	2001	LAND
	2002	BUILDING
	4010	SUPPLIERS
	4110	CUSTOMERS
	5100	BANK
	5300	CASH
	6001	PURCHASES
	6002	RETOURNS OUTWARDS
	6003	RENT
	6004	COMMUNICATION
	6005	TRANSPORT
	7001	SALES

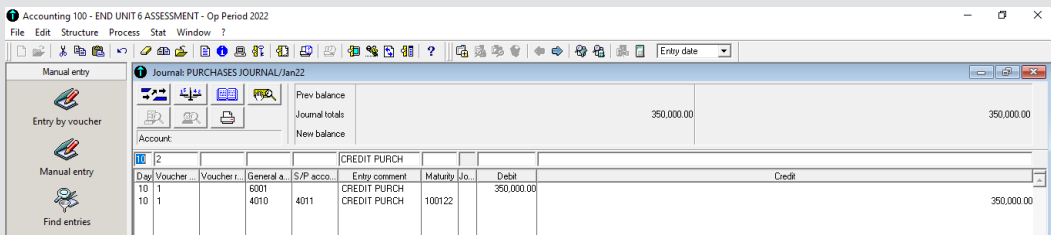
S/P ac ch of ac

Type	Number	Account name
SP	4011	GLORIA
SP	4111	EMMA

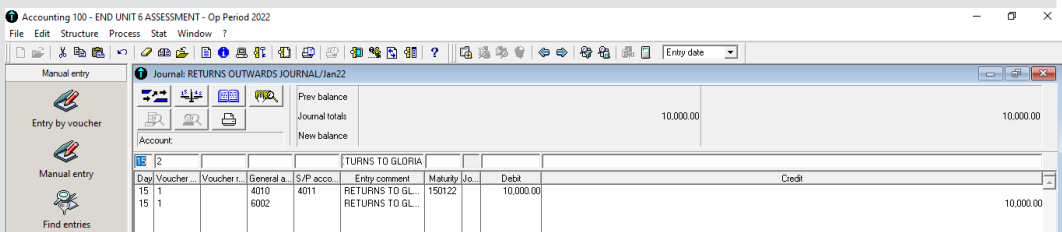
b) Journal code:



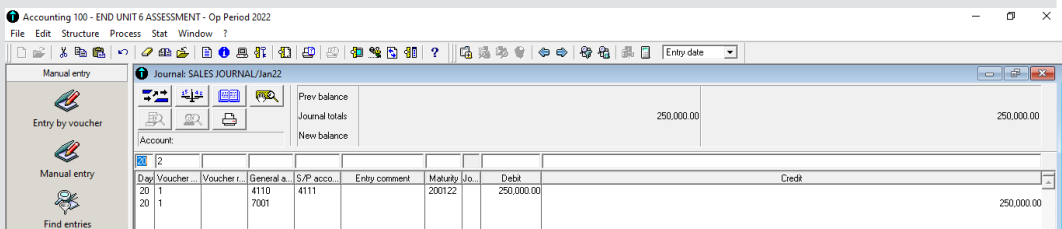
c) Purchases journal:



d) Returns outward journal:



e) Sales journal:



f) Cash journal:

Day	Voucher no.	Voucher r.	General a.	S/P acco.	Entry comment	Maturity	Jo.	Debit	Credit
1	1		1000		START BUS.			500,000.00	
1	1		5300		START BUS.			500,000.00	
1	2		2002		START BUS.			800,000.00	
1	2		1000		START BUS.				800,000.00
1	3		5100		START BUS.			1,500,000.00	
1	3		1000		START BUS.				1,500,000.00
2	4		2001		BOUGHT LAND			600,000.00	
2	4		5100		BOUGHT LAND				600,000.00
25	5		6003		PAID RENT			50,000.00	
25	5		6004		PAID COMM			200,000.00	
25	5		6005		PAID TRANSP			40,000.00	
25	5		5300		PAID EXPENSES				290,000.00

g) The trial balance:

Financial statement trial balance					
BIRASHOBOKA Ltd				Period from 01/01/22 to 12/31/22	
Accounting 100 11.00				Bookkeeping:	
Printed 02/08/23 at 09:02:08AM				Page : 1	
Account number	Account name	Transactions		Balances	
		Debit	Credit	Debit	Credit
1000	CAPITAL		2,800,000.00		2,800,000.00
2001	LAND	600,000.00		600,000.00	
2002	BUILDING	800,000.00		800,000.00	
4010	SUPPLIERS	10,000.00	350,000.00		340,000.00
4110	CUSTOMERS	250,000.00		250,000.00	
5100	BANK	1,500,000.00	600,000.00	900,000.00	
5300	CASH	500,000.00	290,000.00	210,000.00	
6001	PURCHASES	350,000.00		350,000.00	
6002	RETURNS OUTWARDS		10,000.00		10,000.00
6003	RENT	50,000.00		50,000.00	
6004	COMMUNICATION	200,000.00		200,000.00	
6005	TRANSPORT	40,000.00		40,000.00	
7001	SALES		250,000.00		250,000.00
Balance sheet account totals		3,660,000.00	4,040,000.00		380,000.00
Account current totals		640,000.00	260,000.00	380,000.00	
Trial balance totals		4,300,000.00	4,300,000.00		

7.7 Additional activities

7.7.1 Remedial activity

From the already existing company, display the trial balance.

Answer: Follow the steps in the learner's book to display a trial balance.

8.1 Key Unit competence:

Process and present the income statement

8.2. Prerequisite knowledge and skills

Learners have already installed sage line 100 accounting software in their computers. In addition, they are able to create a company profile and chart of account as well as S/P chart. Again, they have created journal code for different types of journals. Finally, they have presented the trial balance in the previous unit. They can now process and present the income statement.

8.3. Cross-cutting issues to be addressed:

- Peace and value education: During group activities, discussions and presentations, the teacher will encourage students to help each other and to respect opinions of colleagues.
- Financial education: When choosing accounting software, students are encouraged to buy the one which is cost effective yet more efficient depending on the type of the business.
- Gender education: All students must get involved in class activities regardless of gender
- Inclusive Education: Learners with and without disabilities participate together in the same class during teaching and learning process.

8.4. Guidance on introductory activity

- The teacher Lets learners individually work on the question in introductory activity.
- Teacher asks two neighboring students to share their results.
- Using projectors some pairs present their results.
- The teacher asks students to evaluate the findings.
- The teacher tells students that in the coming lessons they will learn how to process and present the income statement.

Answers to introductory activity 8

1. The statement to be used in order to get the business financial performance is income statement or Trading, Profit and Loss Account.
2. Refer to the Student's book,

8.5 List of lessons

No	Lesson title	Learning objectives	Number of periods
1	Formulas of income statement	Apply the formula of calculating the profit or loss.	2
2	Configuration of income statement	Configure income statement	2
3	Creation elements of income statement	Create the elements of income statement	2
4	Presentation and interpretation of income statement	Present and interpret of income statement	3
5	End Unit assessment		2
	Total number of periods		11

Lesson 1: Formulas of income statement line 100

a) Learning objective

Apply the formula of calculating the profit or loss.

b) Teaching resources

Computers, Projector, ICT in accounting textbook and internet connection.

c) Prerequisites

Students are now familiar with sage line 100 software installed in computers. They also learnt manual preparation of trial balance from Senior Four in financial accounting. They finally learnt from previous lesson the creation of journal code for sales journal codes, returns inwards and returns outwards journals, cash journal and general journal. They have already recorded transactions in purchases journal, sales journal, cash journal and general journal.

d) Learning activities:

- **Guidance:**

- Teacher organizes class into small groups
- Teacher tasks learners to learning activity 8.2
- Some groups present their findings.
- Teacher harmonizes the learners' findings

Answers to learning activity 8.2

1. Income statement is the lists the company's revenues and expenses and gives the difference between them. This difference is called net income (Net profit). An income statement *provides information on the financial results of a company's business activities over a period*
2. Formula to calculate gross profit is
$$\text{Gross profit} = \text{Net sales} - \text{cost of goods sold}$$
3. Net profit is obtained by the following formula:
$$\text{Gross profit} + \text{other incomes} - \text{total expenses}$$

e) Answers for application activity 8.2

1. Two main sections of income statement are trading account and profit and loss account
2. The formula to calculate cost of goods sold is:
$$\text{Opening stock} + \text{Purchases (less purchase returns)} - \text{closing stock}$$
3. Net profit = Gross profit + Other incomes - total expenses

Lesson 2: Configuration of income statement

a) Learning objective

Configure income statement

b) Teaching resources

Computers, Projector, ICT in accounting textbook and internet connection.

c) Prerequisites

Students are now familiar with sage line 100 software installed in computers. They also learnt manual preparation of trial balance from Senior Four in financial accounting. They finally learnt from previous lesson the creation of journal code for sales journal codes, returns inwards and returns outwards journals, cash journal and general journal. They have already recorded transactions in purchases journal, sales journal, cash journal and general journal.

d) Learning activities:

- **Guidance:**

- Teacher organizes class into small groups
- Teacher tasks learners to learning activity 8.2
- Some groups present their findings.
- Teacher harmonizes the learners' findings

Answers for learning activity 8.2

1. Refer to student book Unit 8, lesson 8.2
2. Configuring income statement helps the user of accounting software to match with the type of business and its requirements

-It is also useful for processes such as problem management, audits, compliance and investigations

e) Answers for application activity 8.2

1. It is necessary to configure income statement because if it is not configured the results are presented in French language and it doesn't display proper figures.
2. Refer to student book , Unit 8, lesson 8.2

Lesson 3: Creation elements of income statement

a) Learning objective

Create the elements of income statement

b) Teaching resources

Computers, Projector, ICT in accounting textbook and internet connection.

c) Prerequisites

Students are now familiar with sage line 100 software installed in computers. They also learnt manual preparation of trial balance from Senior Four in financial accounting. They finally learnt from previous lesson the creation of journal code for sales journal codes, returns inwards and returns outwards journals, cash journal and general journal. They have already recorded transactions in purchases journal, sales journal, cash journal and general journal.

d) Learning activities:

- **Guidance:**

- Teacher organizes class into small groups
- Teacher tasks learners to learning activity 8.3
- Some groups present their findings.
- Teacher harmonizes the learners' findings

Answers for learning activity 8.3

1. Elements of income statement are the following:

- a) Net sales: This is equal to sales –sales return
- b) Cost of goods sold: Which is equal to Opening stock (Beginning inventory)
- c) Gross profit=Net sales –cost of goods sold
- d) Other incomes
- e) Expenses
- f) Net profit (Net income) = Gross profit+ other incomes-expenses

2. Examples of expenses a business can have:

- Salary and wages
- Office rent expenses
- Utilities
- Transport and communication

3. The formula to calculate gross profit

Gross profit=Net sales-cost of goods sold

e) Answers for application activity 8.3

1. Elements of income statement

- a) Net sales: This is equal to sales – sales return
- b) Cost of goods sold: Which is equal to Opening stock (Beginning inventory)
- c) Gross profit = Net sales – cost of goods sold
- d) Other incomes
- e) Expenses
- f) Net profit (Net income) = Gross profit + other incomes – expenses

2. Steps followed to configure income statement

Refer to student book Unit 8, lesson 8.3

Lesson 4: Presentation and interpretation of income statement

a) Learning objective

Present and interpret of income statement

b) Teaching resources

Computers, Projector, ICT in accounting textbook and internet connection.

c) Prerequisites

Students are now familiar with sage line 100 software installed in computers. They also learnt manual preparation of trial balance from Senior Four in financial accounting. They finally learnt from previous lesson the creation of journal code for sales journal codes, returns inwards and returns outwards journals, cash journal and general journal. They have already recorded transactions in purchases journal, sales journal, cash journal and general journal.

d) Learning activities:

- **Guidance:**
 - Teacher organizes class into small groups
 - Teacher tasks learners to learning activity 8.4
 - Some groups present their findings.
 - Teacher harmonizes the learners' findings

Answers for learning activity 8.4

Refer to student book Unit 8, lesson 8.4

e) Answers for application activity 8.4

1. Cost of goods sold is the sum of all direct cost associated with making a product. It appears on an income statement and typically includes money spent on raw materials and labor. It does not include costs associated with marketing, sales or distribution.

2. Sales=Gross profit+ cost of merchandise sold
 $=380,000+83000=463,000$ FRW

3. Cost of sales= Beginning inventory + (Purchases-purchase returns)-ending inventory

Cost of sales= $200,000+ (600000-50000)-150000=200,000+550,000-150,000=750000-150000=600,000$ FRW

Answers to end unit assessment.

1. Refer to learner's book 8.1
2. Refer to learner's book 8.2
3. Refer to learner's book
4. INCOME STATEMENT

Opening stock	80,000	Sales	2,500,000
Purchases	1,500,000	Sales returns	(150,000)
Purch.returns	(60,000)	Net sales	
1,440,000			
Cost of goods available for sale			
1,520,000			
Closing stock	(500,000)		
Cost of goods sold	520,000		

Gross profit	1,830,000		<u>2,350,000</u>
		Gross profit b/d	1,830,000
<u>2,350,000</u>		Rent received	80,000
<u>Expenses</u>		Commission received	60,000
Advertisement	15,0000		
Discount allowed			
150,000			
Insurance	14,500		
Depreciation	10,800		
Wages	300,000		
GROSS PROFIT			

9.1 Key Unit competence:

Prepare the balance sheet

9.2. Prerequisite knowledge and skills

Learners have already installed sage line 100 accounting software in their computers. In addition, they are able to create a company profile and chart of account as well as S/P chart. Again, they have created journal code for different types of journals. Finally, they have presented the trial balance in the previous unit. They can now prepare the balance sheet.

9.3. Cross-cutting issues to be addressed:

- Peace and value education: During group activities, discussions and presentations, the teacher will encourage students to help each other and to respect opinions of colleagues.
- Financial education: When choosing accounting software, students are encouraged to buy the one which is cost effective yet more efficient depending on the type of the business.
- Gender education: All students must get involved in class activities regardless of gender
- Inclusive Education: Learners with and without disabilities participate together in the same class during teaching and learning process.

9.4. Guidance on introductory activity

- The teacher Lets learners individually work on the question in introductory activity.
- Teacher asks two neighboring students to share their results.
- Using projectors some pairs present their results.
- The teacher asks students to evaluate the findings.
- The teacher tells students that in the coming lessons they will learn how to prepare the balance sheet.

Answers to introductory activity

1. Balance sheet refers to a financial statement that reports a company's assets, liabilities, and shareholder equity at a specific point in time.
2. Elements of a balance sheet are: assets, owner's equity and liabilities.
- 3.

Assets		Liabilities	
Fixed/non-current assets		Capital	5,500,000
Goodwill	500,000	Add: net profit	<u>1,600,000</u>
Building	1,200,000		
Land	3,000,000	7,100,000	7,000,000
Plant and machinery	1,500,000	Less: drawings	100,000
Furniture and fittings	300,000	Long term liability	200,000
Current assets		Loan from bank	
Closing stock	500,000	Current liability	<u>800,000</u>
Sundry debtors	1,000,000	Sundry creditors	
	8,000,000		8,000,000

9.5 List of lessons

No	Lesson title	Learning objectives	Number of periods
1	Configuration of balance sheet accounts	Configure the balance sheet accounts	2
2	Assets configuration	Configure the assets	2
3	Owner's equity configuration	configure the owner's equity	2
4	Long term and current liabilities configuration	configure long term and current liabilities	2
5	Equality of assets and liabilities	Demonstrate the equality of assets and liabilities in the balance sheet	2
6	End unit assessment		2
	Total number of periods		12

Lesson 1: Configuration of balance sheet accounts

a) Learning objective

Configure the balance sheet accounts

b) Teaching resources

Computers, Projector, ICT in accounting textbook and internet connection.

c) Prerequisites

Students are now familiar with sage line 100 software installed in computers. They also learnt manual preparation of trial balance from Senior Four in financial accounting. They finally learnt from previous lesson the creation of journal code for sales journal codes, returns inwards and returns outwards journals, cash journal and general journal. They have already recorded transactions in purchases journal, sales journal, cash journal and general journal. They have prepared the trial balance and income statement in sage line100.

d) Learning activities:

- **Guidance:**

- Teacher organizes class into small groups
- Teacher tasks students to do the learning activity 9.1
- Some groups present their findings.
- Teacher demonstrates the steps of balance sheet configuration
- Individually, learners configure a balance sheet for the exercises done and saved in their computers.

Answers for learning activity 9.1

1. The accounting equation states that assets must equal to the owner's equity plus liabilities. The elements of a balance sheet are explained in learner's book, section 9.1
2. Current assets represent the value of all assets that are reasonably expected to be converted into cash within one year in the normal course of business while a current liability is an obligation that is payable within one year. Refer to learner's book 9.1 for more details.

3.

Account	Asset	Liability
a. Stock	✓	
b. Loan payable		✓
c. Bank Overdraft		✓
d. Trade creditors		✓
e. Accounts receivable	✓	
f. Premises	✓	
g. Owner's drawings		✓
h. Fixtures and fittings	✓	
i. Machinery	✓	
j. Building	✓	
k. Prepaid expenses	✓	

e) Answers for application activity 9.1

1. A balance sheet can be defined as a statement of the assets, liabilities, and capital of a business or other organization at a particular point in time, detailing the balance of income and expenditure over the preceding period.
2. Refer to learner's book, section 9.1
3. Refer to learner's book, section 9.1
4. Refer to learner's book, section 9.1

Lesson 2: Assets configuration

a) Learning objective

Configure the assets

b) Teaching resources

Computers, Projector, ICT in accounting textbook and internet connection.

c) Prerequisites

Students are now familiar with sage line 100 software installed in computers. They also learnt manual preparation of trial balance from Senior Four in financial accounting. They finally learnt from previous lesson the creation of journal code for sales journal codes, returns inwards and returns outwards journals, cash journal and general journal. They have already recorded transactions in purchases journal, sales journal, cash journal and general journal. They have prepared the trial balance and income statement in sage line100.

d) Learning activities:

- **Guidance:**

- Teacher organizes class into small groups
- Teacher tasks learners to do learning activity 9.1
- Some groups present their findings.
- Teacher demonstrates the steps of assets configuration
- Individually, learners configure assets for the exercises done and saved in their computers.

Answers for learning activity 9.1

1. Current assets represent the value of all assets that are reasonably expected to be converted into cash within one year in the normal course of business Current assets include cash, cash equivalents, accounts receivable, stock inventory, marketable securities, pre-paid liabilities, etc while non-current assets sometimes referred to as long term assets may be defined as assets that will generate economic value for one or more fiscal periods into the future. Examples of non-current assets include tangible assets like land, buildings, and vehicles, as well as intangible assets like intellectual property and goodwill.
2. An intangible asset is a non-monetary asset that cannot be seen or touched. Tangible assets are physical assets that can be seen, touched and felt.

Examples of tangible assets:

- Land
- Vehicles
- Equipment
- Machinery
- Furniture
- Inventory
- Securities like stocks, bonds, and cash

Examples of intangible assets:

Intangible assets are intellectual property that includes:

- Patents, which provide property rights to an inventor
 - Trademarks, which are a recognizable phrase or symbol that denotes a specific product and differentiates a company
 - Franchises, which are a type of license that a party (franchisee) buys to allow them to have access to a company's brand and sell goods under their name
 - Goodwill, which represents the value above and beyond a target company's assets that another company pays to acquire them.
 - Copyrights, which represent intellectual property that's protected from being duplicated by non-authorized parties.
3. If assets are not configured, the balance sheet is displayed in French and no balances corresponding to the entries made are shown. The configuration of assets allows sage line 100 to display the balance sheet corresponding to entries made.

e) Answers for application activity 9.2

1. Refer to student's book, section 9.2
2. Refer to student's book

Lesson 3: Owner's equity configuration

a) Learning objective

Configure the owner's equity

b) Teaching resources

Computers, Projector, ICT in accounting textbook and internet connection.

c) Prerequisites

Students are now familiar with Sage line 100 software installed in computers. They also learnt manual preparation of trial balance from Senior Four in financial accounting. They finally learnt from previous lesson the creation of journal code for sales journal codes, returns inwards and returns outwards journals, cash journal and general journal. They have already recorded transactions in purchases journal, sales journal, cash journal and general journal.

d) Learning activities:

- **Guidance:**
 - Teacher organizes class into small groups
 - Teacher tasks learners to learning activity 9.3
 - Some groups present their findings.
 - Teacher harmonizes the learners' findings

Answers for learning activity 9.3

1. Owner's equity represents the owner's investment in the business minus the owner's draws or withdrawals from the business plus the net income (or minus the net loss) since the business began.
2. The elements of owner's equity are: Capital, Drawings, profit or loss.
3. Find the answer in the learner's textbook

e) Answers for application activity 9.3

1. Refer to the student's book 9.3
2. A profit describes the financial benefit realized when revenue generated from a business activity exceeds the expenses, costs, and taxes involved in sustaining the activity in question while a loss is an excess of expenses over revenues, either for a single business transaction or in reference to the sum of all transactions for an accounting period.
3. debit drawings account and credit cash or stock/purchases depending on whether there is drawings in cash or in kind respectively.
4. The owner's equity = **(Capital-Drawings) + (profit) or -loss**

Lesson 4: Long term and current liabilities configuration

a) Learning objective

Configure long term and current liabilities

b) Teaching resources

Computers, Projector, ICT in accounting textbook and internet connection.

c) Prerequisites

Students are now familiar with Sage line 100 software installed in computers. They also learnt manual preparation of trial balance from Senior Four in financial accounting. They finally learnt from previous lesson the creation of journal code for sales journal codes, returns inwards and returns outwards journals, cash journal and general journal. They have already recorded transactions in purchases journal, sales journal, cash journal and general journal.

d) Learning activities:

- **Guidance:**
 - Teacher organises class into small groups
 - Teacher tasks learners to learning activity 9.4
 - Some groups present their findings.
 - Teacher harmonizes the learners' findings

Answers for learning activity 9.4

1. The long term liabilities are liabilities payable after more than 12 months whereas Current liabilities are liabilities repayable within 12 months.
2. Examples of business current liabilities: creditors, bank overdraft, accruals, etc

Examples of long term (non-current liabilities): Bank loan, mortgage, etc

e) Answers for application activity 9.4

1. The steps followed to show balance sheet results in Sage line 100:
2. Click on stat- BS/income statement- tick print BS only- activate print preview- ok

Lesson 5: Equality of assets and liabilities

a) Learning objective

Demonstrate the equality of assets and liabilities in the balance sheet

b) Teaching resources

Computers, Projector, ICT in accounting textbook and internet connection.

c) Prerequisites

Students are now familiar with Sage line 100 software installed in computers. They also learnt manual preparation of trial balance from Senior Four in financial accounting. They finally learnt from previous lesson the creation of journal code for sales journal codes, returns inwards and returns outwards journals, cash journal and general journal. They have already recorded transactions in purchases journal, sales journal, cash journal and general journal.

d) Learning activities:

- **Guidance:**
 - Teacher organises class into small groups
 - Teacher tasks learners to learning activity 9.5
 - Some groups present their findings.
 - Teacher harmonizes the learners' findings

Answers for learning activity 9.5

1. The accounting equation states that assets must equal to owner's equity plus liabilities.
2. The assets side of balance sheet should always be equal to its liability side because liabilities represent the sources of funds in business while assets show where those funds are (the use of funds in the business).

e) Answers for application activity 9.5

1. Owner's Equity is defined as the proportion of the total value of a company's assets that can be claimed by its owners (sole proprietorship or partnership) and by its shareholders (if it is a corporation). It is calculated by deducting all liabilities from the total value of an asset (Equity = Assets - Liabilities)
2. The basic accounting equation's fundamental relationship is that assets must be equal to the sum of liabilities and the owner's equity.
3. The impact of the asset on the accounting equation is as follows:
 - If the total assets increase, the total liabilities or owner's equity will also increase
 - If the total assets decrease, the total liabilities or owner's equity will also decrease
 - As one asset increases, another asset decreases

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