

Pacing Guide Course Outline
Bookkeeping/Accounts

Grade: 10

Term II

Pacing Guide Week #	Topic	Objectives	Integration Strategy	Resources
1-3	Books of Original Entry <ul style="list-style-type: none"> • Purchases and Sales Day Book • Invoices • Return Inwards Journal • Return Outwards Journal • Debit and Credit Note 	i. Recognize different types of accounts (personal, impersonal, real, nominal). ii. . Distinguish the significance of debit and credit in each type of account.	<p><u>Objective i</u></p> <p>Categorize the accounts for a Junkanoo group:</p> <ul style="list-style-type: none"> • Personal Accounts: Suppliers, sponsors, performers. • Impersonal Accounts: <ul style="list-style-type: none"> ✓ Real Accounts: Equipment, costumes, and property used by the group. ✓ Nominal Accounts: Revenue from ticket sales, donations, expenses on materials, transportation. <p><u>Objective ii</u></p> <ul style="list-style-type: none"> • Create a ledger for Junkanoo-related transactions. • Debit entries: Purchase of costumes, hiring of trucks. • Credit entries: Income from ticket sales, sponsorships 	<p><u>Objective i</u></p> <p><i>A case study</i> of a Junkanoo group’s financial structure, including sample account classifications.</p> <p><u>Objective ii</u></p> <p>Transaction templates with Junkanoo scenarios to practice debit and credit analysis.</p>

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1-3	Books of Original Entry <ul style="list-style-type: none"> • Purchases and Sales Day Book • Invoices • Return Inwards Journal • Return Outwards Journal • Debit and Credit Note 	iii. Identify books of original entry. iv. Create source documents recorded in the Books of Original Entry (e.g. Invoice, Receipts, Credit /Debit Notes, Cheques).	<p><u>Objective iii</u></p> <p>Use Junkanoo examples to teach books of original entry:</p> <ul style="list-style-type: none"> • Sales Day Book: Ticket sales. • Purchases Day Book: Costumes, music instruments. • Returns Day Book: Return of defective materials. <p><u>Objective iv</u></p> <p>Develop source documents such as:</p> <ul style="list-style-type: none"> • Invoices for costume material purchases. • Receipts for sponsorship funds. • Debit/Credit notes for returns/exchanges. • Cheques for payments to vendors. 	<p><u>Objective iii</u></p> <p>Blank templates for books of original entry with Junkanoo-specific transactions to record.</p> <p><u>Objective iv</u></p> <p>Sample documents tailored for a Junkanoo scenario, with fill-in-the-blank sections.</p>

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1-3	Books of Original Entry <ul style="list-style-type: none"> • Purchases and Sales Day Book • Invoices • Return Inwards Journal • Return Outwards Journal • Debit and Credit Note 	v. Determine the treatment of cash and trade n discounts and complete relevant calculations vi. Appropriately record transactions to journal followed by posting of transactions to ledger accounts.	<p><u>Objective v</u></p> <p>Teach cash and trade discounts using examples:</p> <ul style="list-style-type: none"> • Trade discount from costume fabric supplier. • Cash discount for early payment to sound system providers. <p><u>Objective vi</u></p> <p>Simulate a Junkanoo group’s financial activities:</p> <ul style="list-style-type: none"> • Record in General Journal: Asset purchases (e.g., sound systems). • Post entries to Sales, Purchases, and General Ledgers. 	<p><u>Objective v</u></p> <p>Discount calculation worksheets with Junkanoo-related pricing scenarios.</p> <p><u>Objective vi</u></p> <p>Journals and ledgers pre-filled with partial transactions for students to complete.</p>

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1-3	<p>Books of Original Entry</p> <ul style="list-style-type: none"> • Purchases and Sales Day Book • Invoices • Return Inwards Journal • Return Outwards Journal • Debit and Credit Note 	<ul style="list-style-type: none"> ix. Introduction of the use of Sales, Purchases. General and Private Ledgers. x. Identify and interpret cross referencing of the folio column. xi. Post entries from specified subsidiary books to the ledger. 	<p><u>Objective ix</u></p> <p>Explain the purpose of Sales, Purchases, General, and Private Ledgers using examples of Junkanoo group accounting.</p> <p><u>Objective x</u></p> <p>Use a Junkanoo sales transaction to explain the linking of journals and ledgers via folio columns.</p> <p><u>Objective xi</u></p> <p>Assign tasks to post entries for Junkanoo purchases, sales, and returns from day books to the ledger.</p>	<p><u>Objective ix</u></p> <p>Sample ledger accounts for costumes, sponsorship funds, and performer payments.</p> <p><u>Objective x</u></p> <p>Cross-referencing exercises with folio tracking for Junkanoo-specific entries.</p> <p><u>Objective xi</u></p> <p>Exercises with pre-recorded subsidiary book entries to practice posting.</p>

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4	Books of Original Entry <ul style="list-style-type: none"> • Purchases and Sales Day Book • Invoices • Return Inwards Journal • Return Outwards Journal • Debit and Credit Note 	i. Appropriately record transactions to journal followed by posting of transactions to ledger accounts.	<p><u>Objective i</u></p> <p>Junkanoo Financial Simulation:</p> <ul style="list-style-type: none"> • Scenario: Create a fictional Junkanoo group, "Rhythm Makers," preparing for a parade. Provide students with a list of transactions, such as: <ul style="list-style-type: none"> ✓ Purchased \$1,500 worth of costume materials. ✓ Paid \$500 for drum repairs. ✓ Earned \$2,000 from ticket sales for a pre-Junkanoo fundraiser. <p>Activity Steps:</p> <p>1. Record Transactions in the Journal:</p> <ul style="list-style-type: none"> ✓ Students will record transactions in the General Journal, including appropriate narrations. For example: ✓ "Being the purchase of costume materials for Junkanoo preparation." ✓ Ensure they differentiate between debit and credit entries based on account types (e.g., Purchases, Cash, Sales). <p>2. Post to Ledger Accounts:</p> <ul style="list-style-type: none"> ✓ Transfer the journal entries into relevant Ledger Accounts, such as: <ul style="list-style-type: none"> ▪ Purchases Ledger ▪ Sales Ledger ▪ Cash Account ▪ General Ledger 	<p><u>Objective i</u></p> <ul style="list-style-type: none"> • General Journal Template: Includes columns for date, account title, debit, credit, and narration. • T-Account Ledger Template: Pre-labeled accounts for Cash, Sales, Purchases, and Expenses.

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4	<p>Books of Original Entry</p> <ul style="list-style-type: none"> • Purchases and Sales Day Book • Invoices • Return Inwards Journal • Return Outwards Journal • Debit and Credit Note 	<p>ii. Classify transactions and record in appropriate books, purchases, sales, and returns including the analysis column.</p>	<p><u>Objective ii</u></p> <p>Junkanoo Subsidiary Book Practice:</p> <ul style="list-style-type: none"> • Scenario: Provide students with categorized transactions related to Junkanoo preparations: <ul style="list-style-type: none"> ✓ Purchases: "Bought fabric for \$1,000 on credit from XYZ Textiles." ✓ Sales: "Sold \$500 worth of Junkanoo T-shirts to local supporters." ✓ Returns: "Returned defective paint worth \$100 to Art Supply Co." <p>Activity Steps:</p> <ol style="list-style-type: none"> 1. Classify Transactions: <ul style="list-style-type: none"> ✓ Students will determine the type of transaction (purchase, sale, return). 2. Record in Appropriate Subsidiary Books: <ul style="list-style-type: none"> ✓ Purchases Day Book: Record credit purchases (e.g., fabric). ✓ Sales Day Book: Record sales (e.g., T-shirt revenue). ✓ Returns Day Book: Record returns (e.g., defective paint). 	<p><u>Objective ii</u></p> <p>Subsidiary Book Templates: Purchases, Sales, and Returns Day Books with labeled columns for Date, Details, Invoice No., Folio, and Amount.</p>

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1-3	<p>Errors Not Affecting Trial Balance Agreement</p> <ul style="list-style-type: none"> • Omission, commission, principle, original entry, reversal of entries, compensating and transposition. • Suspense Accounts 	<p>i. Compare, contrast & evaluate errors not affecting the Trial Balance agreement.</p>	<p><u>Objective i</u></p> <p>Junkanoo Financial Audit Exercise</p> <ul style="list-style-type: none"> • Scenario: A Junkanoo group discovers that errors were made in their financial records during the preparation for the parade. Students will compare errors and evaluate their impact. <p>Activity Steps:</p> <ol style="list-style-type: none"> 1. Provide examples of errors such as: <ul style="list-style-type: none"> ✓ Omitted a \$500 expense for drum repairs. ✓ Recorded \$1,200 for fabric purchase under "Decorations" instead of "Costumes." 2. Students will: <ul style="list-style-type: none"> ✓ Compare errors to identify differences (e.g., omission vs. commission). ✓ Evaluate the impact on financial records and decision-making. 	<p><u>Objective i</u></p> <ul style="list-style-type: none"> • Error a Worksheet with examples and impact evaluation prompts. • Junkanoo Financial Report Templates for error detection.

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1-3	Errors Not Affecting Trial Balance Agreement <ul style="list-style-type: none"> • Omission, commission, principle, original entry, reversal of entries, compensating and transposition. • Suspense Accounts 	ii. Assess the errors that do not affect trial balance agreement: omission, commission, principle, original entry, reversal of entries, compensating and transposition.	<p><u>Objective ii</u></p> <p>Error Categorization Workshop for Junkanoo Accounts</p> <ul style="list-style-type: none"> • Scenario: Present students with a list of errors related to Junkanoo accounts. For instance: <ul style="list-style-type: none"> ✓ Omission: \$300 not recorded for ticket sales. ✓ Commission: A payment to "XYZ Drums" recorded under "XYZ Costumes." ✓ Transposition: \$960 recorded as \$690 for stage rental. <p>Activity Steps:</p> <ol style="list-style-type: none"> 1. Students will classify errors into the correct category. 2. Discuss the potential impact on decision-making and the need for accurate recording. 	<p><u>Objective ii</u></p> <ul style="list-style-type: none"> • A categorized worksheet with Junkanoo-specific financial errors. • Error Glossary with definitions and real-life examples.

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1-3	<p>Errors Not Affecting Trial Balance Agreement</p> <ul style="list-style-type: none"> • Omission, commission, principle, original entry, reversal of entries, compensating and transposition. • Suspense Accounts 	<p>iii. Interpret effects of Trial Balance agreement errors: causing overstating and understating.</p> <p>iv. Detect entries that may cause errors in posting.</p>	<p><u>Objective iii</u></p> <p>Junkanoo Budget Impact Analysis</p> <ul style="list-style-type: none"> • Scenario: A Trial Balance error has overstated revenue by \$2,000. Students must assess the financial implications for the group. <p>Activity Steps:</p> <ol style="list-style-type: none"> 1. Provide examples where errors lead to overstatement or understatement. 2. Students interpret the impact on budgeting decisions, e.g., overspending on decorations or costumes. <p><u>Objective iv</u></p> <p>Error Detection Challenge</p> <ul style="list-style-type: none"> • Scenario: Present students with sample postings for a Junkanoo group's financial ledger, including errors such as: <ul style="list-style-type: none"> ✓ Incorrect posting of a \$1,500 credit purchase under Cash instead of Purchases. ✓ Double-entry posting error for \$700 in Sales. <p>Activity Steps:</p> <ol style="list-style-type: none"> 1. Students identify and correct errors. 2. Discuss how errors in posting affect the overall financial accuracy. 	<p><u>Objective iii</u></p> <ul style="list-style-type: none"> • Financial Scenarios Worksheet with overstated/understated figures. • Junkanoo Budget Planner for analysis. <p><u>Objective iv</u></p> <ul style="list-style-type: none"> • Sample Ledger Accounts with intentional errors. • Error Detection Checklist.

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1-2	<p>Errors Not Affecting Trial Balance Agreement</p> <ul style="list-style-type: none"> • Omission, commission, principle, original entry, reversal of entries, compensating and transposition. • Suspense Accounts 	<ul style="list-style-type: none"> v. Demonstrate use of suspense account. vi. Prepare Journal entries to record the correction of errors 	<p><u>Objective v</u></p> <p>Suspense Account Resolution Activity</p> <ul style="list-style-type: none"> • Scenario: A Junkanoo group discovers a \$500 difference in their Trial Balance. Students will use a suspense account to correct it. <p>Activity Steps:</p> <ol style="list-style-type: none"> 1. Create a suspense account for the discrepancy. 2. Record adjusting entries to resolve the error once identified <p><u>Objective vi</u></p> <p>Error Correction Journal Workshop</p> <ul style="list-style-type: none"> • Scenario: Provide students with erroneous journal entries, such as: <ul style="list-style-type: none"> ✓ Incorrect: “Debit Sales \$300 instead of Cash.” ✓ Correct: “Debit Cash \$300; Credit Sales \$300.” <p>Activity Steps:</p> <ol style="list-style-type: none"> 1. Students prepare correcting journal entries. 2. Discuss the importance of narrations for transparency. 	<p><u>Objective v</u></p> <ul style="list-style-type: none"> • Suspense Account Template. • Sample Trial Balance with discrepancies. <p><u>Objective vi</u></p> <ul style="list-style-type: none"> • Journal Entry Template with space for narrations. • List of sample errors for correction.

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3	Stock Valuation	i. Explain the need for stock valuation. ii. Differentiate between the methods of stock valuation: first in, first out; last In, last out; average cost methods. iii. Calculate the value of closing stock on hand	<p><u>Objective i</u></p> <p>Junkanoo Costume Inventory Management Exercise</p> <ul style="list-style-type: none"> • Scenario: A Junkanoo group must determine the value of its costume materials (fabric, beads, and feathers) to prepare financial reports for sponsorship proposals. <p>Activity Steps:</p> <ol style="list-style-type: none"> 1. Discuss why stock valuation is crucial for: <ul style="list-style-type: none"> ✓ Accurate financial reporting. ✓ Budgeting for future parades. ✓ Assessing profits and losses. 2. Use examples from Junkanoo materials, explaining how stock valuation helps avoid underpricing or overpricing parade participation costs. <p><u>Objective ii</u></p> <p>Stock Valuation Scenarios for Junkanoo Materials</p> <ul style="list-style-type: none"> • Scenario: A Junkanoo group receives materials at different times: <ul style="list-style-type: none"> ○ January: 100 yards of fabric at \$10/yard. ○ March: 150 yards of fabric at \$12/yard. ○ June: 200 yards of fabric at \$15/yard. <p>Activity Steps:</p> <ol style="list-style-type: none"> 1. Provide stock valuation scenarios where students calculate the cost of fabric used and remaining based on: <ul style="list-style-type: none"> ○ FIFO (First In, First Out): Earliest costs are used first. ○ LIFO (Last In, First Out): Latest costs are used first. ○ Average Cost: Average of all purchase costs is used. 2. Students compare the differences in stock valuation results and discuss the pros and cons of each method for the Junkanoo group. 	<p><u>Objective i</u></p> <ul style="list-style-type: none"> • Case study featuring a Junkanoo group with material stockpiles. • Inventory Worksheet for costume material valuation. <p><u>Objective vi</u></p> <ul style="list-style-type: none"> • Stock Valuation Worksheet with Junkanoo-specific materials and costs. • Visual aids (charts or tables) comparing results of each method.

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3	Stock Valuation	iii. Calculate the value of closing stock on hand	<p><u>Objective iii</u></p> <p>Closing Stock Valuation Activity</p> <ul style="list-style-type: none"> • Scenario: A Junkanoo group finishes the parade with unused materials: <ul style="list-style-type: none"> ✓ 50 yards of fabric from January stock. ✓ 75 yards from March stock. ✓ 100 yards from June stock. <p>Activity Steps:</p> <ol style="list-style-type: none"> 1. Students calculate the value of closing stock using: <ul style="list-style-type: none"> ✓ FIFO: Use the latest remaining quantities and their costs. ✓ LIFO: Use the earliest remaining quantities and their costs. ✓ Average Cost: Use the average cost of all remaining stock. 2. Compare how each method affects the financial statements of the Junkanoo group. 	<p><u>Objective iii</u></p> <ul style="list-style-type: none"> • Closing Stock Calculation Template with Junkanoo material examples. • Spreadsheet tools for automating calculations.

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4	Columnar Departmental Accounts	i. Evaluate and appropriately distribute departmental stock, sales and purchases. ii. Organize and distribute stocks, purchases, and sales including returns and expenses to departments.	<p><u>Objective i</u></p> <p>Departmental Stock & Expense Management Activity</p> <ul style="list-style-type: none"> • Scenario: A Junkanoo group experiences the following: <ul style="list-style-type: none"> ✓ Costume Department returns defective fabric. ✓ Music Department purchases additional drums. ✓ Parade Logistics Department incurs unexpected transportation costs. <p>Activity Steps:</p> <ol style="list-style-type: none"> 1. Assign students to departments and have them record and organize stock returns, new purchases, and expenses in a shared ledger. 2. Review how these transactions impact each department's overall performance. <p><u>Objective ii</u></p> <p>Departmental Stock & Expense Management Activity</p> <ul style="list-style-type: none"> • Scenario: A Junkanoo group experiences the following: <ul style="list-style-type: none"> ✓ Costume Department returns defective fabric. ✓ Music Department purchases additional drums. ✓ Parade Logistics Department incurs unexpected transportation costs. <p>Activity Steps:</p> <ol style="list-style-type: none"> 1. Assign students to departments and have them record and organize stock returns, new purchases, and expenses in a shared ledger. 2. Review how these transactions impact each department's overall performance. 	<p><u>Objective i</u></p> <ul style="list-style-type: none"> • Departmental Ledger Template. • Realistic expense and return scenarios. <p><u>Objective ii</u></p> <ul style="list-style-type: none"> • Departmental Ledger Template. • Realistic expense and return scenarios.

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4	Columnar Departmental Accounts	<ul style="list-style-type: none"> iii. Apportion expenses to departments on the basis of turnover, staff employed, floor space, ratios, percentages, sales & work done. iv. Calculate gross profit and net profit for individual departments. 	<p><u>Objective iii</u></p> <p>Expense Apportionment Challenge</p> <ul style="list-style-type: none"> • Scenario: A Junkanoo group incurs shared costs (e.g., \$5,000 for rental space, \$2,000 for utilities) and must divide these expenses among its departments based on: <ul style="list-style-type: none"> ✓ Turnover (e.g., sales revenue per department). ✓ Staff employed (e.g., Costume Department has 5 staff, Music Department has 3). ✓ Floor space usage (e.g., Costume: 60%, Music: 30%, Logistics: 10%). <p>Activity Steps:</p> <ol style="list-style-type: none"> 1. Students use provided data to apportion shared expenses using appropriate methods (ratios, percentages). 2. Discuss the impact of expense apportionment on each department's profitability. <p><u>Objective iv</u></p> <p>Profit Calculation for Junkanoo Departments</p> <ul style="list-style-type: none"> • Scenario: Each department provides sales revenue and direct costs: <ul style="list-style-type: none"> ✓ Costume Department: Sales \$15,000; Direct Costs \$8,000. ✓ Music Department: Sales \$10,000; Direct Costs \$6,000. ✓ Logistics Department: Sales \$5,000; Direct Costs \$3,000. <p>Activity Steps:</p> <ol style="list-style-type: none"> 1. Students calculate gross profit for each department. 2. After apportioning shared expenses (from Objective iii), calculate net profit for each department. 3. Compare profitability and discuss strategies for improvement. 	<p><u>Objective iii</u></p> <ul style="list-style-type: none"> • Expense Apportionment Template. • Case study with realistic Junkanoo group financial data. <p><u>Objective iv</u></p> <ul style="list-style-type: none"> • Profit Calculation Worksheet. • Department-specific sales and expense data.

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1-4	Limited Company Accounts	i. Analyze the components of a limited company. ii. Demonstrate knowledge and understanding of limited companies, limited liability, share capital (net profit/dividends), preference and ordinary shares (non-cumulative and cumulative preference shares) general reserves, provisions and debentures.	<p><u>Objective i</u></p> <ul style="list-style-type: none"> • Scenario: Students treat a Junkanoo group as a limited company with components such as shareholders, directors, and a management team. • Activity Steps: <ol style="list-style-type: none"> 1. Identify and label components like management (directors), performers (employees), and sponsors (shareholders). 2. Discuss how these components work together to ensure success. <p><u>Objective ii</u></p> <p>Junkanoo Shareholder Meeting Simulation</p> <ul style="list-style-type: none"> • Scenario: The group wants to expand operations and needs to raise funds through shares. • Activity Steps: <ol style="list-style-type: none"> 1. Simulate a shareholder meeting where students explain limited liability, share types (ordinary and preference), and how dividends will be distributed. 2. Discuss how limited liability protects shareholders. 	<p><u>Objective i</u></p> <ul style="list-style-type: none"> • Diagram templates illustrating limited company components. • Sample organizational chart for a Junkanoo group. <p><u>Objective ii</u></p> <ul style="list-style-type: none"> • Sample meeting agenda. • Visual aids explaining share types and dividend distribution.

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1-4	Limited Company Accounts	<ul style="list-style-type: none"> iii. Define terminology related to limited companies. iv. Calculate authorized share capital, issued share capital, called up capital, paid up capital, calls in arrears. v. Distinguish between charge against profit and provisions 	<p><u>Objective iii</u></p> <ul style="list-style-type: none"> • Scenario: Students create a glossary of company-related terms (e.g., "shareholder," "debenture") with Junkanoo-themed examples. • Activity Steps: <ol style="list-style-type: none"> 1. Define terms and relate them to Junkanoo operations, such as sponsors as shareholders. 2. Create a booklet or digital glossary for peer sharing. <p><u>Objective iv</u></p> <p>Junkanoo Share Capital Calculation Workshop</p> <ul style="list-style-type: none"> • Scenario: Calculate the share capital required for a Junkanoo parade based on costume, rehearsal, and logistics costs. • Activity Steps: <ol style="list-style-type: none"> 1. Students determine the authorized, issued, and paid-up capital based on provided scenarios. 2. Calculate calls in arrears if some shareholders fail to pay. <p><u>Objective v</u></p> <p>Junkanoo Expense Analysis</p> <ul style="list-style-type: none"> • Scenario: Determine which costs for the parade (e.g., costume repairs, equipment purchases) are charges against profit or provisions. • Activity Steps: <ol style="list-style-type: none"> 1. Classify each expense. 2. Discuss how these affect the group's financial statements. 	<p><u>Objective iii</u></p> <ul style="list-style-type: none"> • Glossary templates. • Examples of terms in context (e.g., "Debenture: A loan used to fund costume materials"). <p><u>Objective iv</u></p> <ul style="list-style-type: none"> • Financial scenario templates. • Calculation worksheets. <p><u>Objective v</u></p> <ul style="list-style-type: none"> • Expense lists. • Sample financial statements for analysis.

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1-4	Limited Company Accounts	<ul style="list-style-type: none"> vi. Construct a list of prerequisite criteria needed for the formation of a limited company. viii. Create a listing of potential methods used by companies to raise capital (eg. shares and debentures). viii. Correctly set up and calculate trading and profit and loss accounts, the appropriations account, ordinary share accounts, debenture accounts and balance sheets. 	<p><u>Objective vi</u></p> <p>Junkanoo Group to Limited Company Transition Plan</p> <ul style="list-style-type: none"> • Scenario: Draft a list of steps to register a Junkanoo group as a limited company. • Activity Steps: <ol style="list-style-type: none"> 1. Identify required documents (e.g., articles of association). 2. Simulate filling out forms for registration. <p><u>Objective vii</u></p> <p>Junkanoo Fundraising Strategy Simulation</p> <ul style="list-style-type: none"> • Scenario: Plan methods to raise funds for the next parade using shares, debentures, or sponsorships. • Activity Steps: <ol style="list-style-type: none"> 1. Students research and propose a capital-raising method. 2. Justify their choice with a presentation <p><u>Objective viii</u></p> <p>Junkanoo Financial Statement Preparation</p> <ul style="list-style-type: none"> • Scenario: Prepare financial statements for a fictional Junkanoo group, including trading and profit/loss accounts, appropriations accounts, and balance sheets. • Activity Steps: <ol style="list-style-type: none"> 1. Students record income (e.g., sponsorships, ticket sales) and expenses (e.g., materials, labor). 2. Calculate profits and prepare final account. 	<p><u>Objective vi</u></p> <ul style="list-style-type: none"> • Sample registration forms. • Checklist of requirements for company formation. <p><u>Objective vii</u></p> <ul style="list-style-type: none"> • Financial strategy templates. • Junkanoo-specific fundraising examples. <p><u>Objective viii</u></p> <ul style="list-style-type: none"> • Sample financial data for a Junkanoo group. • Templates for trading accounts and balance sheets.

