

O-LEVEL ENTREPRENEURSHIP SYLLABUS BREKDWON

SENIOR ONE

TERM I

TOPIC ONE: ENTREPRENEURIAL QUALITIES AND CULTURE
10 PERIODS

DURATION:

LEARNING OUTCOME: The learner should demonstrate qualities and characteristics of entrepreneurs

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
1.1	The Entrepreneur	The learner: Describes an Entrepreneur Distinguishes between entrepreneurship and an entrepreneur. Demonstrates characteristics of an entrepreneur	Meaning of entrepreneurship Meaning of an Entrepreneur Characteristics of a successful Entrepreneur	Guided discussion & discovery on what an Entrepreneur is and what he does Guided group discussion on characteristics of a successful Entrepreneur
1.2	The Entrepreneur and self-employment	Distinguishes between an entrepreneur and a self-employed person. Applies entrepreneurial qualities / characteristics in practical situations.	Difference between Entrepreneurship and self-employment How to apply entrepreneurial characteristics in practical situations	Case studies on Successful Entrepreneurs Role-play on the characteristics of Entrepreneurs.
1.3	Risks in Business	Identifies risks in business Assesses risks in business. Manages risks in business.	Meaning of risks Types of risks Assessing risks Managing risks in business	Guided group discussion and discovery on meaning and challenges related to types of risks. Simulation game with ring toss.
1.4	Decision making	Follows appropriate steps to take decision	Factors that influence decision making Steps to take in decision making e.g. Identify a problem Determine major cause of the problem Select an alternative and the best solution	Whole group discussion and discovery on factors which influence decision-making. Brainstorming on decision making process
1.5	Benefits and challenges of an Entrepreneur	Explains the benefits of being an Entrepreneur	Benefits: Flexibility in decision making Self-reliant etc	Guided group discussion to discover advantages and disadvantages an Entrepreneur faces.

	SUB - TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
		Describes possible challenges an Entrepreneur may face. Suggests solutions to overcome entrepreneurial challenges. Practices correct steps of overcoming challenges of an Entrepreneur.	Challenges faced by Entrepreneurs: Risk Long hours of hard work Uncertainty of income etc Solutions for entrepreneurial challenges	Uses case studies of successful entrepreneurs Invite a resource person from the community to talk about the advantages of being an entrepreneur.

ASSESSMENT:

Test on Entrepreneurial characteristics
Solutions to case studies assessing risks.

TOPIC 2.0: DIGNITY OF WORK, BELIEFS AND VALUES ABOUT BUSINESS
DURATION: 12 PERIODS

LEARNING OUTCOME: The learner should participate in different types of work and businesses.

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
2.1	Meaning and types of work	The learner: Gives the meaning of work and dignity of work Identifies the different types of work. Makes decisions on type of profitable work to be done.	Meaning of work and dignity of work e.g. physical and mental Types of work e.g. Farming Trading Office work etc	A field visit to learners' locality to identify various work being done. Guided small group discussion on meaning of work. Role playing the physical or mental work and the likely output.
2.2	Myths and beliefs about (nature of) work and business	Exhibits positive attitudes towards work and business	Importance and values of doing work. Myths and beliefs about work and business Overcoming negative beliefs about work and business	Use success stories / profiles of honest successful person in society. Guided group discussion and discovery on the myths and beliefs about work in their community.
2.3	Social status to various types of work	Demonstrates personal qualities that lead to success in life Explains the factors that promote status in society.	Personal qualities leading to success in life. Factors that promote status in society.	Guided discussion on the factors that promote status that society attaches to various occupations. Role play various jobs depicting social status attached to certain jobs.

ASSESSMENT:

Reports from learners on field study.
 Essay writing on business beliefs and values.

TOPIC 3.0: CAREER OPPORTUNITIES IN UGANDA
DURATION: 14 PERIODS

LEARNING OUTCOME: The learner should be able to identify and distinguish between different career opportunities in Uganda.

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
3.1	Career	The learner: Gives the meaning of career and Job career. Identifies the different types of Job career.	Meaning of career and job career Types of Job careers. Self-employment Blue collar jobs	Role playing the different types of job career / different career opportunities. Guided discussion and discovery on the meaning of job career and about different types of job careers in their community.
3.2	Possible career opportunities	Evaluates the different types of employment opportunities	Types of employment Self-employment Paid employment	Discussion on possible career opportunities at secondary school level.
3.3	Benefits and challenges of different types of employment	States the benefits of different types of employment Gives challenges of different types of employment	Benefits of different types of employment; Identity, Security of income etc Challenges of different types of employment; Insecurity, Low income, Loss, Low lifestyle.	Guided debate, on the topic “Self-Employment against Paid Employment”. Brainstorming on benefits and challenges of various types of careers.
3.4	Skills required in Job market	Demonstrates skills related to a career of his/her choice. Identifies skills required in the Job market States causes of unemployment in society. Suggests ways of reducing unemployment in our society	Supportive skills needed in the job market Causes of un-employment in Uganda How to reduce un-employment in Uganda.	Invite a resource person to talk about skills required in job market. Guided debate on causes and solutions to Unemployment.
3.5	Businesses in Uganda for employment	Identifies different businesses that create employment Writes a database on businesses in Uganda	Businesses that create employment in Uganda	Guided discussion on Businesses that create employment. Resource person to discuss how to write a

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
		Uses the data to seek for business opportunities.		database in business and its uses.

ASSESSMENT:

Reports on different types of career opportunities.

TERM II

TOPIC 4.0: THE RELATIONSHIP BETWEEN BUSINESSES, SOCIETY AND THE

NATURAL ENVIRONMENT

DURATION: 12 PERIODS

LEARNING OUTCOME: The learner should maintain an ideal relationship between businesses, society and the natural environment.

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
4.1	The natural environment	The learner: Gives the meaning of natural environment. Describes the components of the natural environment.	Meaning of natural environment Components of natural environment.	Guided group discussions and discovery explaining the Natural environment and components of Natural Environment
4.2	Dependency of business on the natural environment and society	Describes how businesses rely on the natural environment and society.	Dependency of business on natural environment: Location / site Provision of raw materials i.e. water, clay etc	Guided discussion and discovery on the dependence of business on natural environment.
4.3	Benefits of businesses to and from society.	Describes the benefits of business to society. Identifies the benefits business gets from society.	Benefits of Businesses; To society i.e. Contribution to social services etc From society Providing income Labour force etc	Field visit to observe businesses, which depend on natural environment for raw materials. Guided group discussion and discovery on how society benefits from business. Field visit to observe the benefits of businesses to society.

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
4.4	Effects of businesses on the natural environment	Describes the effects of businesses on the natural environment Demonstrates appropriate skills in conserving the natural environment	Effects of businesses on the environment: Pollution of the environment Deforestation Soil erosion etc Methods of conserving natural environment. Re-afforestation, etc	Field visit to assess the effects of businesses on the environment and methods of conserving.
4.5	Effects of a degraded environment on businesses	Gives the dangers of a degraded environment to businesses.	Effects of a degraded environment on Businesses Poor quality products Shortage of inputs. Extinction of some species. Health problems, etc	Debate on the effects of degraded environment on Business.
4.6	Measures to solve the harmful effects of businesses on the environment.	Creates and modifies available solutions for solving the harmful effects of businesses on the environment.	Re-afforestation Recycling Conserving soil etc	Resource persons to discuss measures to solve the harmful effects of businesses on the environment.

ASSESSMENT:

Short reports from learners on the effects of different businesses on the environment.

TOPIC 5.0: SUCCESS IN BUSINESS
DURATION: 12PERIODS

LEARNING OUTCOME: The learner should be able to identify factors which enable one to succeed in Business

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
5.1	Indicators of success in business.	The learner: Describes the indicators of a successful business. Analyses the factors which contribute to the success in business.	Increase in; Cash, Assets, Profits, Market share, Market productivity and loyalty, Recognition (respect and fame) etc	Guided small group discussions to enable learners discover what business is, indicators of a successful business. Field visit to a successful business.
5.2	Factors leading to a successful business.	Identifies the factors that enable a business to succeed. Demonstrates habits which promote success in business. Describes an example of a successful business in the community.	Personal entrepreneurial qualities Internal factors for the business e.g. – clear objectives of the business External factors e.g. Location Government policy, etc	Guided discussion and discovery of factors that lead to success in business. Entrepreneur as a role model to discuss the factors that lead to his success.
5.3	Common Management mistakes that cause business failure.	Lists the common mistakes that lead to business failure.	Common mistakes Withdrawal of business funds for private use Poor location of business Poor record keeping Poor customer care etc	Guided group discussion and discovery on common mistakes which cause business to fail Role playing a failed business depicting common mistakes in running a business.

ASSESSMENT:

Essay on successful entrepreneurs.

Essay on common mistakes that lead to failure in business.

TOPIC 6.0: INCOME AND ITS USES
DURATION: 12 PERIODS

LEARNING OUTCOME: The learner should be able to earn income and save for investment.

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
6.1	Sources of income	The learner: Identifies the sources of income.	Meaning of income Sources of income; Farming, Trading, Manufacturing, Paid employment etc	Guided discussion and discovery explaining with examples the meaning and sources of income.
6.2	Ways of using income	Describes how income is used. Practices savings to create income.	Ways of using income; Consumption, Savings ,Investment, etc	Guided discussion and discovery on ways of using income Learners sharing how they use income.
6.3	Ways of increasing savings and investment.	Identifies and uses appropriate ways of increasing savings and investment. Starts projects which can earn income.	Meaning of Savings and Investments. Reduction of consumption Identifying opportunities for investment. Developing positive saving attitudes, etc	Guided discussion on ways of increasing savings and investment. Survey local community on savings and investment.
6.4	Importance of savings and investment.	Explains the purpose and forms of saving.	Purpose of saving; Precaution for the future, Transaction, Speculations etc Forms of saving; Characteristics of people who prefer; Consumption, Saving, Investing.	Brainstorming on the purpose and importance of saving and investing.
6.5	Savings and Investment plans.	Makes a savings plan Starts to save for investment. Starts an investment project.	Value of Savings and Investments plan Identifying needs Prioritizing the needs Planning Ways of saving Making savings, etc	Group discussion and discovery on planning for their own saving.

ASSESSMENT:

Evaluating the learners' investment projects.

TERM III

TOPIC 7.0: BUSINESSES IN UGANDA

DURATION: 18 PERIODS

LEARNING OUTCOME: The learner should identify and evaluate the different types of businesses in Uganda.

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
7.1	Types of businesses.	The learner: Describes the various types of businesses in their communities	Meaning of business Types of businesses; Agri-businesses, Manufacturing businesses, Trading businesses, Service businesses.	Guided small group discussions to enable learners discover what business and types of Businesses in Uganda.
7.2	Sizes of businesses.	Describes the different sizes of businesses. Identifies factors used to determine the sizes of businesses. Uses suitable factors in choosing type of business to carry out.	Sizes of businesses; Micro business, Small businesses, Medium sized businesses, Large sized businesses Factors used to determine different sizes; Capital, Number of employees. Technology etc	Discussion to enable the learners discover different sizes in their area and Uganda and factors used in determining their sizes. Learners visit a local Trading area to identify different types and sizes of businesses.
7.3	Importance and challenges of businesses to stakeholders.	Gives the importance of businesses to stakeholders. Explains challenges of businesses to the entrepreneur, family, community and country.	Importance to; The entrepreneur, The family, The community, The country Challenges to: The entrepreneur The family The community The country	Guided small group discussions to enable the learners to identify the people / groups to whom business is important and how it is important to them. Invite a resource person from the community to talk about how business is important to him / her, the community and the Country.

ASSESSMENT:

An essay on the importance of business to; the entrepreneur, family, community and the country.

TOPIC 8.0: EXPLORING THE ENVIRONMENT FOR BUSINESS OPPORTUNITIES
DURATION: 18 PERIODS

LEARNING OUTCOME: The learner should be able to select a business opportunity from the environment.

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESED TEACHING AND LEARNING STRATEGIES
8.1	Business Environment	The learner: Gives the meaning of a business environment. Identifies the elements of a business environment	Meaning of business environment. Elements of business environment.	Brainstorm on the meaning and elements of a business environment.
8.2	Business ideas	Identifies sources of business ideas. Generates business ideas. Selects appropriate business.	Meaning of business ideas Examples of business ideas. Sources of business ideas Generating business ideas Selecting business ideas.	Guided discussion and discovery on sources of business ideas and how to generate them.
8.3	Business opportunities.	Identifies business opportunities in the locality.	Meaning of business opportunities and Examples of business opportunities. Sources of business opportunities.	Discussion on business opportunities in the locality.
8.4	Indicators of good business opportunities.	Describes the characteristics of a good business opportunity.	Indicators of good business opportunities. Selecting a business opportunity.	Learners in small groups discuss indicators of good business opportunity and how to select them.
8.5	Market survey	Gives the importance of market survey. Carries out a simple market survey.	Meaning of market survey Importance of market survey Steps taken in conducting a market survey.	Guided small group discussion and discovery on meaning, importance and steps in conducting market survey.

ASSESSMENT:

Oral and written tests.

Field trip reports.

SENIOR TWO

TERM I

TOPIC 9.0: BUSINESS START-UP PROCESS

DURATION: 14 PERIODS

LEARNING OUTCOME: The learner should follow the steps involved in starting a business.

	SUB - TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
9.1	Business start up process.	The learner: Identifies the steps involved in a business start-up process. Explains the importance of each step in starting business Uses the correct steps to start a business.	Steps involved in Business start-up process. Spotting a business opportunity Market survey Preparation of a business plan Implementing a business plan etc	Guided small group discussions and discovery of how a business opportunity can be spotted. In small groups, learners discuss and discover the meaning, format, importance and the process of conducting and writing market survey report.
9.2	Legal forms of business / ownership	(d) Describes different Legal forms of business ownership.	Sole proprietorship Partnership Limited company. Cooperatives Advantages & disadvantages of each form of business ownership.	Guided small group discussion on the legal forms of business ownership.
9.3	Registering a business.	(e) Follows the steps in registering a business. (f) Demonstrates ability to register a business and getting a license Explains the need and process of getting license.	Requirements for registering a business. Steps in registering a business. Getting a business license Regulatory body Purpose of business license. Types of business license.	Invite a resource person to discuss requirements for registration and steps to follow when registering a business.
9.4	Sources of business finance	Identifies different sources of business finance Utilizes the different sources to secure business finance.	Equity funds Credit funds (loans) Overdrafts, leasing, etc	Guided group discussion to discover the various sources of business funds and their implications to the business and their owners.

	SUB - TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
9.5	Location of business	Identifies factors that are considered for business location. Select a suitable business location	Factors considered when choosing an ideal business location.	Guided small group discussions and discovery of the factors to be considered in selecting where to locate a business.
9.6	Business operations.	(I) Demonstrates skills required for business operations	Commencing business operations.	Guided discussion to discover how to commence business operations. Resource person to share his/her experience on the business operations commencement.

ASSESSMENT:

Essay writing on the business start-up process.

TOPIC 10.0: GOALS IN BUSINESS
DURATION: 10 PERIODS

LEARNING OUTCOME: The learner should set achievable Business Goals.

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
10.1	A Goal.	The learner: Gives the meaning of a Goal. Lists examples of Goals. Mentions the characteristics of a good Goal	Meaning of a Goal. Examples of a Goal in business. Characteristics of a good Goal	Guided discussion and discovery on explanation of a Goal and the characteristics.
10.2	Importance of setting Goals in a Business.	Explains the importance of setting goals in Business.	Importance of setting Goals in Business; Course of direction to an entrepreneur, Meeting targets on time, Maximum utilization of resources, Achieving set Goals on time, etc	Guided discussion on the importance of Goal setting as a crucial tool to direct the entrepreneur.
10.3	SWOT analysis	Uses SWOT analysis to set achievable Goals. Sets up workable Business Goals.	Meaning of SWOT Using SWOT to set Goals Setting Business Goals Prioritizing Goals in Business.	Guided group discussion on meaning of SWOT analysis. Case studies to show how SWOT can be used to set business Goals.

ASSESSMENT:

Report on the Goal setting activity done by the learners.

LEARNING OUTCOME: The learner should explain the operations and importance of Capital Markets to businesses in Uganda.

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
11.1	Capital markets.	The learner: Describes the different types of instruments used in Uganda's Capital Market.	Meaning of a Capital Market. Types of instruments used in Uganda's Capital Market	Discussions to discover the meaning of Capital Market and instruments used in Uganda Capital Markets.
11.2	Role of a Capital Market	Explains the role of Capital Market in business.	Roles: Raising funds / capital for investment purpose. Providing a ready market for buying and selling of shares etc	Brainstorm on the roles of Capital Markets in business. Resource person to demonstrate buying and selling of shares.
11.3	Investment opportunities through capital markets.	Identifies investment opportunities through Capital Markets. Utilizes Investment opportunities through Capital Markets.	Meaning of a Stock Exchange The role of Uganda Capital Market Authority. Major players in the Capital Markets industry; Shareholders, Brokers / dealers, Investment advisors, Fund managers, Stock Exchanges	Debate on the role and major players in the Capital Market authority.
11.4	Benefits and challenges of Shareholders in a Capital Market.	Explains the benefits to and challenges by a Shareholder.	Benefits to a Shareholder. Challenges faced by a Shareholder.	Invite a resource person to discuss the benefits and challenges in the Capital Market.

ASSESSMENT:

Report on Activities of Capital Market.

Written tests

Rating the choices of companies in which to buy shares.

TERM II

TOPIC 12.0: MANAGING A SMALL BUSINESS ENTERPRISE.
14 PERIODS

DURATION:

LEARNING OUTCOME: The learner should be able to manage a Small Business Enterprise.

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
1 2. 1	Management.	The learner: Gives the meaning of Management. Explains the importance of Management.	Meaning of Management. Role of Management Importance of Management in a small enterprise.	Guided discussion on meaning, role and importance of management. Resource person discusses with learners the role and importance of management.
1 2. 2	Management tasks.	Describes the tasks of Management.	Meaning of tasks of Management. Marketing Management Production Management Financial Management Procurement Management.	Case study to find out management tasks Resource person to discuss with learners the management tasks. Guided group discussion on management tasks.
1 2. 3	Functions of Management.	Describes the functions of Management	Business Management functions; Planning, Organizing, Staffing, Directing and leading, Controlling, Communicating, Budgeting etc	Dramatize the functions of management functions and management in small enterprise. Case study of a business to find out whether the functions of management are carried out.

ASSESSMENT:

Learner prepares a budget report
 Business simulation reports

LEARNING OUTCOME: The learner should be able to market the business products.

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
13.1	Marketing and Selling	The learner: Differentiates between Marketing and selling.	Meaning of Marketing and Selling. Difference between Marketing and Selling.	Use group discussion and guided discovery to discuss the main ideas of marketing and selling concept. Role play the activities involved in marketing and selling (drama).
13.2	Market Research	Carries out a market research. Writes a market research report.	Meaning of Market research. Reasons of Market research. Types of Market research. Conducting Market research. Benefits and problems of Market research.	Invite resource person to discuss meaning, reasons, types, ways of conducting and benefits of market research.
13.3	The Marketing Mix	Explains the elements of a Marketing Mix.	Meaning of Marketing Mix. Marketing Mix; Product, Price, Promotion, Place, Positioning etc	Group discussion on elements of marketing mix.
13.4	Channels of distribution	Selects the most appropriate distribution channel to distribute the business products.	Channels of distribution Direct channels Retail distribution Wholesale distribution Marketing agents Factors considered when selecting a distribution channel.	Field visit to one of the producers/Entrepreneurs to find out how he/she markets the goods and services. Role play how goods and services are marketed.
13.5	Sales Promotion	Identifies the different methods of promoting products.	Meaning of sales promotion Methods of sales promotion Advertising	Field study/visit to find out the methods of sales promotion. Role playing methods of Sales Promotion.

	SUB - TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
		Promotes a business product.	After sales services Credit facilities Personal selling etc	

ASSESSMENT:

Presentation of Market Research findings

Written tests

TERM III

TOPIC 14.0: PRODUCTION MANAGEMENT

DURATION: 16 PERIODS

LEARNING OUTCOME: The learner should be able to produce quality products.

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
14.1	Production process and Management	The learner: Describes steps involved in Production Process.	Meaning of Production Process. Steps in Production Process; Supply of raw materials, Work schedules, Maintenance of machines, Quality assurance, Inventory control etc	Discussion of the steps involved in producing a product and need for an entrepreneur to know the production process.
14.2	Selection of Machinery, equipment and Tools	Identifies and selects appropriate Machinery, Equipment and Tools Utilizes the most appropriate method of servicing and maintaining machinery.	Meaning of machinery and tools Factors considered when selecting machinery / equipment and tools; Initial cost, Capacity of machines, Maintenance and repair, Usefulness, etc	Use a resource person to explain the various considerations taken in selecting the type of Machinery, Equipment and Tools.
14.3	Labour requirements for a business	Determines the labour requirements for the business Follows appropriate procedure in meeting labour requirement for a business.	Factors considered in determining labour requirements; Skill, number of jobs available, profile, compensation (cost), labour standards, etc	Role play on the requirements of Labour and factors to consider in choice of Labour.
14.4	Selection of raw materials	Selects appropriate raw materials for the products.	Factors to consider when selecting raw materials; Different raw materials used as inputs to production, Sources of raw materials, Quality of raw materials, Cost of raw materials, Terms of purchase, Lead time (how long it takes for materials to be delivered)	Guided discussion and discovery of different factors to be considered in purchasing raw materials for a given product. Use resource person to discuss the factors in selection of raw materials.

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
14.5	Packaging	Packages the products.	Meaning of packaging Different types of packaging materials. Factors considered when choosing the type of packaging materials Methods of packaging products Importance of packaging products.	Demonstrate packaging of any product of your choice. Guide learners to discuss the meaning, types, methods, importance of packaging. Field study to a firm / business in the locality that practices packaging to observe how the products are packaged.
14.6	Utilities and services	Makes an effective and efficient use of utilities / services in the production process.	Meaning of utilities and Services. Examples of utilities and services; Utilities; - Electricity, water, etc, Services; transport, insurance, banking, Internet, phones etc Purpose of utilities / services	Guide learners to discuss the importance of utilities and other services in planning a business. Visit the school premises to identify the utilities and their importance.
14.7	Quality Management	Produces quality products.	Meaning of Quality Management Ways of ensuring quality Application of quality standards.	Discussion on meaning, features, ways of ensuring quality. Field study to observe how quality is managed.
14.8	Value Addition	Adds value to products	Meaning of Value Addition Ways of adding value to products. Examples of products with Added Value. Importance of Value Addition.	Brainstorm on meaning of value addition, ways of adding value to a product and importance of value addition.

ASSESSMENT:

Writes and presents field reports.

Produces and presents quality products.

TOPIC 15.0: PERSONNEL MANAGEMENT AND ADMINISTRATIVE EXPENSES IN A SMALL BUSINESS ENTERPRISE.

DURATION: 10 PERIODS

LEARNING OUTCOME: The learner should be able to manage personnel and administrative expenses in his/her business enterprise.

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
15.1	Personnel in a small business enterprise.	The learner: Identifies different types of Personnel and their roles as required in the day-to-day Management of a Small Business enterprise. Selects and manages personnel in an enterprise	Types of Personnel Roles of different types of Personnel Selection of Personnel Qualifications Tasks Responsibilities etc Factors for determining wages of Personnel Cost implication of Personnel selection.	Brainstorm on roles, selection factors to determine wages for personnel. Role play to bring out clearly different types, selection of personnel.
15.2	Family involvement in Business.	Explains the impact of family involvement in a business. Effectively involves family members in a business.	Contribution of family members to a Business Challenges of family involvement in a Business Control measures for family involvement in Business.	Debate on the contribution and challenges of family involvement in Business. Group work on the control measures for family involvement in Business.
15.3	Expenses	Identifies pre-operating and administrative Business expenses. Plans and utilizes pre-operating and administrative business expenses.	Pre-operating expenses; Business licenses and some registration, Installing the machinery and equipment, Technical training expenses, etc Meaning of administrative expenses Examples of administrative business expenses; Stationery, Postage and telephone, Transport, Rent, etc Other expenses: Marketing expenses, Selling and	Guided discussion and discovery of various pre-operating expenses that may be incurred in establishing a business. Use a resource person to explain to learners the pre-operating expenses he/she incurred in establishing a business. Field visit to a business person / entrepreneur in their locality to find out the pre-operating expenses he/she incurred in establishing a business. Case study of a particular business to

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTEDTEACHING AND LEARNING STRATEGIES
			distribution expenses, Sales promotion expenses, Production expenses etc	find out the daily business administration expenses.

ASSESSMENT:

Written tests.

Group reports.

**TOPIC 16.0: FINANCIAL PLANNING IN A BUSINESS.
10 PERIODS**

DURATION:

LEARNING OUTCOME: The learner should be able to prepare a Financial Plan for the business.

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
16.1	Capital	The learner: Estimates the capital requirements of a business.	Meaning of Capital Types of Capital; Working, Capital, Fixed Capital etc Estimating Capital requirements	Involve learners in discussion of working capital requirements of a given business of their choice and establishing its total working capital.
16.2	Costs	Identifies costs the business incurs in its operations. Calculates costs in the business. Prepares simple Financial Plan.	Meaning of Costs Types of costs; Direct, Indirect, Fixed costs etc	Business game to bring out direct and indirect cost. Case study of a business of the learners' choice to identify products of direct and indirect costs.

ASSESSMENT:

Learner prepares and presents a Financial Plan for a given Business.

**TOPIC 17.0: LISTING ON UGANDA STOCK SECURITIES EXCHANGE:
10 PERIODS****DURATION:****LEARNING OUTCOME:** The learner describes the process of Listing on Uganda Stock Exchange.

	SUB - TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
17.1	Issue and Listing on Uganda Securities Exchange	The learner: Gives the reasons for Listing on a Stock Exchange.	Meaning of an issue and listing. Reasons for listing Qualifications for listing. Responsibilities of a listed company.	Guided discussion and discovery on meaning, reasons and qualification for listing on Uganda Stock Exchange.
17.2	Basic steps in listing on Stock Exchange	Describes the process of listing on a Uganda Securities Exchange.	Basic steps in listing on a Uganda Securities Exchange for the first time. Prospectus. Basic steps in additional listing.	Role play on the basic steps of listing on stock exchange.
17.3	Costs of Listing on Uganda Securities Exchange	Calculates the costs of Listing on a Stock Exchange.	Types of listing costs. Prospectus approval fees. Initial listing fees Additional listing fees Annual listing fees. Transaction / Advisors fees. E.g. sponsoring, broker, lawyer, accountants etc	Invite resource person to discuss different types of costs of listing.

ASSESSMENT:

Written tests.

Learner calculates costs of listing on a stock exchange.

TOPIC 18.0: BUYING AND SELLING SHARES
DURATION: 10 PERIODS

LEARNING OUTCOME: The learner describes the process of buying and selling shares.

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
18.1	Buying Shares	The learner: Gives the meaning of Shares. Explains the process of buying Shares.	Meaning of Shares Types of Shares Steps involved in buying Shares Finding/choosing a stock broker Deciding which shares/stocks to buy (making an investment decision) Deciding the price to buy the Shares / Stocks at and the number of Shares. Paying for the Shares Share allotment Receiving a purchase contract note. Registering and receiving share certificates. Signing the transfer deed. Registering and receiving the Share Certificates. Operations of electronic register.	Guided discussion and discovery on meaning, types and steps involved in buying shares. Resource person to discuss with learners various steps involved in buying shares.
18.2	Cost of buying Shares	Calculates the cost of buying Shares.	Cost of buying Shares Commission Stamp duty etc	Business game to bring out costs of buying shares. Field study / visit to stock exchange market to observe buying and selling process.
18.3	Selling Shares	Explains the process of selling Shares. Participates in the buying and selling of Shares.	Steps involved in selling Shares Establish how the business Shares are being sold at the stock exchange. Contacting the stock broker and placing order to sell. Sale contract. Following the company's Shares trading on stock exchange.	Discussion on the steps in selling shares.
18.4	Legal documents	Follow the procedure for delivering Shares.	Procedure for delivering shares. Legal documents - Share certificates etc Sale contract Payment arrangements. Central depository system and Automated trading etc	Involve a resource person to discuss with learners legal documents and procedures for delivering shares.

ASSESSMENT:

Written tests.

Learner calculates the cost of selling and buying shares.

Learner describes the process of selling and buying shares.

**TOPIC 19.0: BUSINESS PLAN PREPARATION
16 PERIODS**

DURATION:

LEARNING OUTCOME: The learner should be able to prepare a business plan for a selected business.

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
19.1	Elements of a Business Plan	The learner: Describes the elements of a Business Plan.	Meaning of Business Plan Elements of Business Plan e.g. – background, Marketing plan, Production Plan, Organizational Plan, and Financial Plan etc	Guide learners to discuss the meaning and elements of a business plan. Use local examples to discuss the elements of a business plan.
19.2	Purpose of a Business Plan	Explains the uses of a business plan to different stakeholders	Uses to: The entrepreneur Financiers Employees. Government etc	Involve learners in the discussion of purpose of a business plan to entrepreneur, funders and employees.
19.3	Steps in preparing a Business Plan	Prepares a business plan.	Steps. Select a business opportunity. Conduct a market survey. Gather other relevant data e.g. cost of machinery, equipment, zoning laws, etc Draft business plan Discuss draft with teacher. Write final copy.	A case study of a business plan to assist learners identify steps in preparing a business plan Tutoring and explaining the steps of preparing a business plan.
19.4	Business plan presentation.	Presents a Business Plan	How to present a Business Plan.	Demonstrate presenting and defending a business plan. Learners simulate presenting and defending business plans.
19.5	Action plan	Explains the importance of Action Plan.	Meaning of Action Plan. Elements of an Action Plan.	Group discussion involving meaning of an Action Plan, its importance, elements and implementation.

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
		Prepares and implements an Action Plan.	Importance of an Action Plan. Implementation of an Action Plan.	

ASSESSMENT:

Learner prepares a Business Plan.

TOPIC 20.0: FINANCIAL INSTITUTIONS IN UGANDA PERIODS

DURATION: 18

LEARNING OUTCOME: The learner utilizes the services of different Financial Institutions in Uganda.

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
20.1	Types of Financial Institutions in Uganda.	The learner: Gives the meaning of Financial Institutions. Identifies different Financial Institutions.	Meaning of Financial Institutions. Examples of Financial Institutions. Types of Financial Institutions in Uganda.	Guided discussion and discovery of the meaning of Financial Institutions with their characteristics.
20.2	Services offered by Financial Institutions.	Explains services offered by Financial Institutions	Services; Safe custody of savings, Giving loans, Payment transfers, etc, Business development services, Assessment of credit worthiness etc	Discuss and match services to financial institutions to a business.
20.3	Types of accounts operated by Financial Institutions	Utilizes types of accounts operated by Financial Institutions.	Savings account. Current account. Fixed deposit account etc	Resource person to present on types of accounts offered by financial institutions.
20.4	Transactions carried by Financial Institutions	Carries out relevant transactions carried by Financial Institutions.	Opening accounts Depositing and withdrawing money. Applying and servicing loans/over drafts. Money transfers Buying and selling of foreign currencies. Selling of shares on behalf of listed companies etc	Resource person to present on major transactions with Financial Institutions.

ASSESSMENT:

Write a report on field trips.

TOPIC 21.0: BOOK-KEEPING AND ACCOUNTING
DURATION: 54 PERIODS

LEARNING OUTCOME: The learner should be able to prepare simple financial statements and interpret them.

	SUB - TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
21.1	Book-keeping and Accounting	The learner: Explains the meaning and importance of book-keeping in business.	Meaning of book-keeping and accounting. Importance of book-keeping. Users of accounting records. Common accounting terms.	Group discussion and discovery of the meaning, importance, users and common terms of book-keeping and accounting. Invite the school Bursar as a resource person to discuss the importance of keeping books in business.
21.2	Methods of book keeping	Differentiates between single and double entry system Records business transactions in the books of accounts. Uses double entry principle in recording transactions	Methods of book-keeping Single entry system. Double entry system Principles of double entry: Rules for debiting and crediting accounts. Recording transactions in the ledger using the double entry principle.	Group discussion and discovery of meaning of double entry and single entry.
21.3	Source Documents	Identifies the various source documents used in book-keeping.	Meaning of Source Documents Types of Source Documents e.g. receipts, invoices, vouchers, etc	Guided discussion on source documents and how they are used. Use case study to match source documents to the books of accounts.
21.4	Types of books of Accounts	Demonstrates how to use different source documents to prepare the books of accounts.	Subsidiary books Cash book/cash account Petty cash book Journals Sales day book etc The Ledger.	Guided discussion on writing and using the books of accounts.
21.5	The Ledger	Posts business information from the subsidiary books to the ledger	Meaning of the Ledger Types of Ledgers e.g. Purchases Ledger Sales Ledger Cash book etc Posting transactions from subsidiary books to the Ledger.	Demonstrate how to use source documents to write the books of accounts.

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
21.6	The Trial Balance	Prepares a Trial Balance	Meaning of a Trial Balance. Purpose of a Trial Balance. Preparation of a Trial Balance. Errors in the Trial balance Correction of errors	Group discussion of the meaning, format, uses, types and correction of errors in a trial balance.
21.7	Financial Statements	Prepares Financial Statements	Meaning of Financial Statements. Types of Financial Statements e.g. Trading account Profit and Loss account The balance sheet.	Demonstration on preparation of Trading Profit and Loss from a given information or a trial balance. Discussion and discovery on meaning, format, assets, liabilities and capital in relation to balance sheet. Demonstrate on how to prepare a balance sheet from the above trial balance and profit and loss account.
21.8	Interpretation of Financial Statements	Interprets Financial Statements using financial ratios.	Reasons for interpreting Financial Statements. Interpretation of Financial Statements Financial ratios Profitability Liquidity	Discussion and discovery of financial ratios and their importance.

ASSESSMENT:

Extract a Trial Balance from the Ledger

Prepare simple Financial Statements and interpret them

TOPIC 22.0: RAISING LONG TERM BUSINESS FINANCE THROUGH CAPITAL MARKETS.**DURATION: 10 PERIODS****LEARNING OUTCOME:** The learner should be able to secure long-term business funds through a capital market.

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
22.1	Long term finance in Uganda	The learner: Describes the types of long term Business finance in Uganda Identifies different sources of long-term business finance in Uganda.	Meaning of long term finance Types of long term finance for business Sources of long term finance for businesses in Uganda	Discussion and discovery on meaning, types and sources of long-term finance.
22.2	Securing long term Business finance	Describes the process of securing different types of long-term business finance. Identifies and utilizes the tools used in securing long-term business finance.	Process of securing different types of long-term business finance. Tools used in securing long term business finances. Cost of finance Requirements for raising long term finance.	Resource person to discuss process, tools used in securing long term finance as well as requirements for raising long term finance.
22.3	Types of companies that can trade in stock exchange	Identifies and works with companies that can trade on stock exchange.	Types of companies that can raise funds through a stock exchange.	Field visit to identify types of companies that can raise funds through stock exchange.

ASSESSMENT:

Written tests

Field survey reports

TOPIC 23.0: CORPORATE GOVERNANCE
DURATION: 14 PERIODS

LEARNING OUTCOME: The learner demonstrates skills of good corporate governance.

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
23.1	Corporate Governance	The learner: Describes the principles of good corporate governance.	Meaning of Corporate Governance. Principles of good Corporate Governance e.g. Transparency, Accountability, Probity, Respect for the rights of all stakeholders etc	Guided discussion and discovery on the meaning and principles of corporate governance. Use resource person to talk about corporate governance.
23.2	Stakeholders in Corporate Governance	Identifies the stakeholders in Corporate Governance. Describes the duties and responsibilities of different stakeholders in Corporate Governance. Guides stakeholders in carrying out their duties and responsibilities.	Stakeholders: Owners Board Management staff. Other stake holders e.g. Government Community External auditors etc Duties and responsibilities of stakeholders	Use case studies on different stakeholders and their duties and responsibilities.
23.3	Importance of Corporate Governance	Explains the importance of Corporate Governance in business.	Importance of Corporate Governance: Adding value to the corporation. Creating a sense of Constitutionality and separation of powers in the Corporation etc	Group discussion to discover importance of corporate governance.
23.4	Tools for good Corporate Governance	Describes and applies the tools for good Corporate Governance.	Tools used in Corporate Governance: Company vision, mission, goals and objectives. Strategic business plans, annual plans and budgets.	In small groups, learners discuss tools for good corporate governance. Case study on different tools of corporate governance.

	SUB - TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
			Operating, financial Management, MIS, HRD policies, procedures and guide lines. Board manuals etc	
23.5	Corporate Action	Describes Corporate Actions	Corporate Action: Dividends Rights issues. Bonus issues etc Examples of corporate governance failures.	Resource person to discuss corporate governance failures. Use case studies to illustrate action and governance.

ASSESSMENT:

Written tests.

Report on the resource persons' presentation.

TOPIC 24.0: INSURANCE IN BUSINESS
DURATION: 12 PERIODS

LEARNING OUTCOME: The learner should be able to utilize insurance services.

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
24.1	Concept of Insurance	The learner: Gives the meaning and explains principles of insurance.	Meaning of Insurance. Examples of insurance companies Principles of insurance.	Guide learners where the business has uncertainty to discover the meaning of insurance.
24.2	Types of Insurance	Describes different types of insurance.	Types of insurance; Personal insurance, Fire insurance, Mortgage Redemption, Marine insurance, Third Party insurance, Loan insurance etc	Group discussion and discovery on the types of insurance in business.
24.3	Risks in Insurance.	Differentiates between insurable and non-insurable risks	Insurable risks: - Fire, Accident, etc Non-insurable risks - Looting, civil unrest etc	Guided discussion and discovery of the meaning of Insurable risks and non-insurable risks with examples.
24.4	Benefits of insurance	Explains the benefits of insurance	Benefits of insurance Compensation Continuity in business Reduction in risk etc	Resource person to talk about benefits of insurance to business and basic steps of getting an insurance policy and how to claim it in the event of loss.
24.5	Steps involved in taking up an Insurance policy	Describes and follows the procedure of taking an Insurance policy	Meaning of Insurance Policy Procedure for taking up an Insurance Policy	Field visit to find out insurance policies available and procedure of taking a policy

ASSESSMENT:

Written tests.

Reports e.g. – Field trip, Case study, Resource person etc

TERM II

TOPIC 25.0: BUSINESS LAWS AND TAXES IN UGANDA.
DURATION: 24 PERIODS

LEARNING OUTCOME: The learner should be able to comply with business laws and taxes.

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
25.1	Business laws.	Describes the different business laws in Uganda.	Types and purpose of business laws in Uganda. Application of business laws in Uganda.	Guided discussion and discovery of different laws which one has to consider in establishing a business and explaining the intent of the law.
25.2	Basic legal business contracts.	Makes and complies with business contracts.	Meaning of contract Types of contracts Purpose of contracts Terms used in contracts e.g. Offer, Price Breach of contract Discharging a contract etc	Resource person to talk about aspects of basic legal contract in business
25.3	The concept of Taxation	Explains the principles of Taxation	Meaning of a tax, Taxation and Tax base. Principles of Taxation Classification of Taxes. Types of Taxes.	Guided discussion and discovery of the meaning, principles, classification and types of taxes
25.4	Tax compliance	Explain Tax compliance	Meaning of Tax compliance, Tax evasion and Tax avoidance. Levels of Tax compliance. Factors influencing Tax compliance.	Discussions on income tax, need for paying income tax and how to compute it.
25.5	Basic Tax computations.	Computes basic taxes	Computation of individual income tax Pay as you earn (PAYE) Rental Tax Value Added Tax (VAT)	Guided discussion and discovery about Tax Compliance, levels of Tax Compliance and factors that influence compliance. Case studies on computing income tax. Resource person to demonstrate computation of income tax.

ASSESSMENT:

Reports on Resource persons' presentations and case studies.

Prepare contracts.

TOPIC 26.0: BUSINESS COMMUNICATION SKILLS.

DURATION: 12 PERIODS

LEARNING OUTCOME: The learner should be able to communicate effectively when carrying out a business.

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
26.1	Effective communication in business.	The learner: Explains the need for effective communication.	Meaning of effective communication Need for effective communication Process and channels of effective communication Barriers to effective communication.	Guided group discussion on the need, process, channels and barriers of effective communication Role play communication process.
26.2	Forms of communication in business.	Identifies the various forms of communication	Forms of communication: Personal contact, Business letters, Telephones, Emails, Faxes etc	Small group discussion and discovery of forms of communication in business.
26.3	Techniques of effective communication in business	Demonstrates effective communication techniques when handling customers, suppliers and employees.	Techniques of effective communication: How to present a product. How to bargain with a customer. Personal attention to the customer. How to follow up Order forms from supplier. How to follow up Debtors etc.	Demonstration on the techniques of effective communication with customers, suppliers and employees. Role play on techniques of communication. Field visit to observe how business person may communicate with their customers.
26.4	Business letter writing and communication documents	Writes a business letter Prepares different business	Elements of a business letter. Business communication documents:	Group discussion and discovery on how to write a business letter. Case study on business letter writing.

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
		communication documents.	Supply inquiries. Proforma Invoices, Orders, Delivery notes, Invoices, Goods Received notes. Cheques, Receipts etc	

ASSESSMENT:

Prepares different business documents.

TERM III

TOPIC 27.0: BUSINESS ETHICS

DURATION: 18 PERIODS

LEARNING OUTCOME: The learner should practice desirable business ethics.

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
27.1	Business Ethics	The learner: Identifies the parties concerned with Business Ethics.	Meaning of ethics. Examples of ethics in business Parties concerned with ethics in business	Guided discussion on meaning and parties involved in business ethics.
27.2	Ethics towards customers	Practices acceptable behaviour towards customers.	Ethics towards customers; - Honesty, e.g. – price, quality, quantity, delivery, etc - Courtesy – patience, cooperation, understanding, relationships, etc - Gentility – kind, cheerful, low temper. - Timely fulfillment of contractual obligations etc	Group discussion and discovery of business Ethics towards customers Role play on Ethics towards customers.
27.3	Ethics towards employees.	Practices acceptable business behaviour towards employees.	Ethics towards employees: Fair working conditions. Fair remuneration Job security etc.	Group discussion on business Ethics towards employees and small group discussion on Ethics towards the society.
27.4	Ethics towards society	Practices acceptable business behaviour towards society	Ethics towards society: Observing Norms e.g. religion, culture, beliefs. Participation / involvement / contribution to society's events / needs etc Respect for natural environment concerns etc	Sharing experience with learners on Ethics towards society and Government.
27.5	Ethics towards Government.	Practices acceptable business behaviour towards Government.	Ethics towards Government: Complying with the laws for registration,	Group discussion of how business benefits by practicing business

	SUB – TOPIC	COMPETENCES	CONTENT	SUGGESTED TEACHING AND LEARNING STRATEGIES
			licensing, labour, occupational hygiene, etc Meeting tax obligations. Meeting production standards, quality and weight. Occupational hygiene and safety. Meeting natural environment protection considerations in business etc	ethics from different parties.
27.6	Benefits of Business Ethics to an Entrepreneur	Explains the benefits of practicing good ethics in business.	Benefits derived from; Customers, Society, Government, Employees, Other businesses / institutions like banks, donors etc	Role play on the benefits of business ethics.

ASSESSMENT:

Reports on findings from the field study / trips.

Essay on how business can benefit from practicing good business Ethics.