KB

WAKISSHA JOINT MOCK EXAMINATIONS
SCORING GUIDE
Uganda Certificate of Education
ENTREPRENEURSHIP 845/1
July/August 2024

EDITED PROPOSED GUIDE.

Item 1

Element of construct	Basis of Assessment	Success criteria	Score	Total
		Challenges	04	
Appreciate business start up	Legalization of a business	(a) Business registration		
		Gives 5 or more steps registering a business	05	05
		Gives 4 steps in registering a business	04	
		Gives 3 steps in registering a business	03	
	Sole Proprietorship	Gives 2 steps in registering a business	02	
		Gives 1 step in registering a business	01	
		Gives no/ wrong step	00	
		5 steps	05	
		Logical flow	01	01
		No flow	00	
		e.g		
		✓ Searching for the business name by URSB 1		07
		✓ Reserving for the business name 2		
		✓ Filling of biz registration form 3 Paying registration fees obtain a certificate of incorporation and tax registration forms. 4		
		- Filling with the registra of business 5 Signing the declaration of compliance.		
		- Presenting proof of registration fee payment 6 Obtaining regulation for bank pay in slip and bank payment Advice forms.		
		Not Paying Registration fees.		
		✓ Filling with the registra of business registration general.		
		- Filling with URA for TIN. 7		
		- ~~Applying for corporate tax~~ number		
		- Applying for VAT registration		
		- Inspecting of business premises. 8		
		- Applying for PAYE. 9		
		- Applying for a trading licence. 10		
		- ~~Inspecting business premises.~~		
		- Paying licence fees at the bank.		
		- Obtaining Trading licence.		
		- Filling for NSSF 11		
		(b) Designing an Action plan to help Sheeba remain focused in business operation.		
		Gives 9 or more contents of an Action plan	09	09
		Gives 08 contents	08	
		Gives 07 contents	07	

Requirements to register business
- Passport photos
- Introduction letter from LCI
- National identification card
- Registration fees/charge
- Reserved business name
- Name of business directors
- Approved license from NEMA

Benefits of formalizing biz
* Enables biz to be recognized
* Facilitates proper organ of biz
* Facilitates easy acquisition of loan
* Enables biz to get public tender
* Attracts more customers
* Biz gets tax benefits
* Acquisition of own brand
* Permanent address

04

		Gives 06 contents	06	
		Gives 05 contents	05	
		Gives 04 contents	04	
		Gives 03 contents	03	
		Gives 02 contents	02	
		Gives 01 contents	01	
		No/wrong contents	00	

SHEEBA SUPERMARKET
P. O. Box _____ Masaka city
Tel: 0772461248

01

Format 01

ACTION PLAN

Time frame	Activities or items	Resources needed	Person in charge	indicators of success	Remarks
	- Preliminary market survey - mobilizing financial resources - Acquisition of land - Construction of building - Installation of machine. - Recruitement of staff - Registration of business - Purchase of raw material - Production trial - Carrying out publicity - Starting commercial production - Offficial opening & launching	Fill in	Name of Person or title Fill in	Fill in	~~Fill in~~

03

Prepared by
.....
Okot Jimmy
(Project Planner)

Approved by
.....
Beguma John
(General manager)

Item 2

Element of construct	Basis of Assessment	Success criteria	Score	Total
Manage a Business	Production skills	<u>Benefits / advantages of diversification.</u> 01 Explains 03 or more advantages Explains 02 advantages Explains 01 advantages No/wrong advantage	03 02 01 00	03

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- Enables the biz to compete favorably
- Promotes depending reduction
- Increases sales

		e.g - Promotes innovation - Promotion of good business image. - It leads to minimizing risks of loss in case an event happens. - It leads to capital preservation and hence protecting savings. - It generated income from different sources than relying on one source only. - Provision of variety - Provision of more employment opportunity		04
		Challenges in the scenario		
		Equipment challenge 1 01		
		Factors to consider when selecting equipment.		
		Gives 5 or more factors to consider	05	05
		Gives4 factors	04	
		Gives 3 factors	03	
		Gives 2 factors	02	
		Gives 1 factor	01	
		No/wrong factor.	00	
		Eg - Flexibility of the vehicle. - Compatibility - Reliability - Guarantee from the manufacturer - Durability - Cost of maintenance - Operation costs - Production capacity of the machinery. - Sources of equipment - Productivity and efficiency. - The ease to repair - Availability of spare parts. - Quality - Terms of payments	3x2	07

Challenge 2
Need to select/purchase more raw materials 01
- Cost of raw material
- Qty of r/material
- Taxes charged on r/material
- Amount of waste from r/material
- Risk of damage of r/material
- Reliability of suppliers. 03
- Quantity needed
- Terms & conditions of payment of r/materials
lead time for the suppliers.

Challenge 3
Need to practice other 01 method of advertising
Responses (TV, Radio, Banners, Brochures, Fliers) 03

Element of construct	Basis of Assessment	Success criteria	Score	Total
Manage a Business	Marketing skills	How to solve the challenge		
		Advertisement / sales promotion challenge.		
		- Should design an Advert to be circulated on Radios, TVs, WhatsApp etc.	01	01
		Designing an advert	03	03
		Explains 3 or more contents of an advert	02	
		Explains 2 contents	01	
		Explains 1 content	00	
		No/wrong content		
		Eg - Price		

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		- Address & logo - Contact - Target market - Key benefits - Call to action		

Item 3

Element of construct	Basis of Assessment	Success criteria	Score	Total
Appreciate Business support	a) Taxation	Addressing Tracy's tax compliance issues. Disadvantages of Non-tax compliance / implications of Non tax compliant		
		Explains 5 or more disadvantages	05	05
		Explains 4 or more disadvantages	04	
Always how to manage non compliant issue		Explains 3 or more disadvantages	03	
		Explains 2or more disadvantages	02	
		Explains 1 or disadvantage	01	
		No/wrong disadvantage	00	
- Ensuring proper & accurate tax filed on returns. - Declaring correct information about items to be taxed - Registering the business for taxation - Paying taxes in time. - Keeping accurate records.		eg - Leads to bad business and corporate image - Leads to increase in the business operational costs - May not be easily for the business to get contracts from government - Time wasting as a business may not be traced easily for tax assessment - It may result into court cases ~~that may affect the image of the~~ business. and Penalty & Fines - It leads to high collection costs of taxes by the tax authority as well as possible legal fees. - Creates unnecessary pressure on the tax payer	06	
	04			
	Ethics in Business	(b) Un ethical behaviors		
		Gives un ethical behaviors towards the employees, customers government		
		Gives 3 or more un ethical business towards employees, customers and government.	09	
		Gives 2 un ethical behaviors	06	
		Gives 1 un ethical behavior	03	
		No/wrong un ethical behavior	00	
		e.g To customers		

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		Should Honesty - Curtesy - Genialty - Responsibility To the employees Should Give the fair pay - Job security - Respect for others - Provision of clear & fair terms of employment - Politeness To the Government Should Law abiding - Observing & setting the tax - Meeting the products standards - Complying with occupational un hygiene environment.		05

4. (a) Identification of the error made that made statement not to balance. 01

KISAKYE POULTRY FARM TRIAL BALANCE
AS AT 31/ 12/ 2023 01

Details	Debit Shs	Credit Shs.
Debtors	2,000,000	
Creditors		6,500,000
Land	5,000,000	
Machinery	4,000,000	
Fixtures and fittings	3,000,000	
Equipment	1,500,000	
Purchases	2,500,000	
Returns from customers	5,000,000	
Returns to supplies		600,000
Discount allowed	2,000,000	
Discount Received		1,000,000
Stock at start	1,500,000	
Cash at hand	600,000	
Cash at Bank	3,400,000	
Rent income		400,000
Sales		9,000,000
General expenses	3,000,000	
Capital		16,000,000
	33,500,000	33,500,000

Any 16 correct 16×½ = 08

Note: Sales increased by 2,000,000
Creditors increased by 4500,000 closing stock 3,000,000

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		Should Honesty - Curtesy - Genialty - Responsibility		
		<u>To the employees</u> Should Give the fair pay - Job security - Respect for others - Provision of clear & fair terms of employment - Politeness		
		<u>To the Government</u> Should Law abiding - Observing & setting the tax - Meeting the products standards - Complying with occupational un hygiene environment.		05

Ib Risks in the business
- Employing security guards
- Ensuring good qty production
- Installing CCTV cameras.
- Taking insurance policies.
- Selling products on cash basis
- Installing fire extinguishers.
- Frequent machinery repaint.
- Ensuring proper record keeping.

05

4. (a) Identification of the error made that made statement not to balance. 01

01

KISAKYE POULTRY FARM TRIAL BALANCE
AS AT 31/ 12/ 2023

Details	Debit Shs	Credit Shs.
Debtors	2,000,000	
Creditors		6,500,000
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Machinery	4,000,000	
Fixtures and fittings	3,000,000	
Equipment	1,500,000	
Purchases	2,500,000	
Returns from customers	5,000,000	
Returns to supplies		600,000
Discount allowed	2,000,000	
Discount Received		1,000,000
Stock at start	1,500,000	
Cash at hand	600,000	
Cash at Bank	3,400,000	
Rent income		400,000
Sales		9,000,000
General expenses	3,000,000	
Capital		16,000,000
	33,500,000	33,500,000

Note: Sales increased by 2,000,000 closing stock 3,000,000
Creditors increased by 4500,000

Any 16

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4. (b)

Kisakye Poultry Farm
Income Statement
For ~~As~~ at 31/ 12/ 2023

	SHS	SHS	SHS
Sales		9,000,000	
Less sales returned		500,000	4000,000
Net sales		500,000	8500,000
Less cost of sales			
Opening stock		1500,000	
Add purchases	2500,000		
Less returns outwards	600,000		
Net purchases		1,900,000	
Goods available for sale		3,400,00	
Less closing stock		3,000,000	
Cost of sales			400,000
Gross profit			8100,000
Add incomes earned			
Discount received			1,000,000
Rental income			400,000
Less operating expenses			9500,000
Discount allowed		2,000,000	
General expenses		1,000,000	3,000,000
Net profit			6,500,000

Any 18x½ =09

4. (a), (b), (c)

Element of construct	Basis of Assessment	Success criteria	Score	Total
Apply book keeping skills	Financial statement	**Trial balance**		
		Title	01	
		Format	01	
		18 correct entries	18	21
		Accurate Total	01	
		Inaccurate total	00	
		Income statement		
		Title	01	
		Format	01	
		18 correct entries	18	21
		Accurate total	01	
		Inaccurate total	00	
		Balance sheet		
		Title	01	
		Format	01	
		15 correct entries	15	18
		Accurate total	01	
		Inaccurate total	00	

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Item 5

Element of construct	Basis of Assessment	Success Criteria	Score	Total
Apply book keeping skills	Financial statement Trial balance	Identification of a Trial balance No/wrong document	01 00	01
		Relevant title No/wrong title	01 00	01
		Correct format No/wrong format	01 00	01
		Correct 18- 22 entries Correct 15 – 17 Correct 12 - 14 Correct 9 – 11 Correct 6 – 8 Correct 1 – 4 No/ wrong entries	06 05 04 03 02 01 00	06
		Accurate total Inaccurate total	01 00	01
		Total score		10

Nnalongo Restaurant
Trial balance
As at 31 Dec 2023

01

Details	Debit (UGx)	Credit (UGx)
Stock 01/01 2023	1,250,000	
Purchases	700,000	
Returns in wards	750,000	
Returns outwards		45000
Sales		13,000,000
Transport	95000	
Premises	6,000,000	
Tools and Equipt	3500,000	
Creditors		1,075,000
Debtors	1,500,000	
Drawings	150,000	
Table	625,000	
Salaries and wages	875,000	
Discount allowed	187,500	
Commission received		112,500
Electricity Bill	140,000	
Cash at hand	60,000	
Bank overdraft		465,000
Airtime expenses	180,000	
Interest received		582,500
Capital		7,875,000
Interest on loan	7,142,500	
	23,155,000	23,155,000

18x½
=09

closing stock 1500,000

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5. (b)

Nnalongo Restaurant
Income statement
As at 31/ 12/ 2023

	SHS	SHS	SHS
Sales		13000,000	
Less Returns inwards		750,000	
Net sales			12,250,000
Less cost of sales			
Opening stock		1,250,000	
Add purchase	700,000		
Less purchase returns	45000		
Net purchases		655,000	
Goods available for sale		1,905,000	
Less closing stock		1,500,000	
Cost of sales			405,000
Gross profit			11,845,000
Add Other incomes			
Commission received		112,500	
Interest received		582,500	
			694,500
Gross income			12,539,500
Less Operating expenses			
Transport		95,000	
Salaries and wages		625,000	
Discount allowed		187,500	
Electricity bill		140,000	
Airtime expenses		180,000	
Interest on loan		7,142,500	
			8,370,000

Element of Construct	Basis of Assessment	Success Criteria	Score	Total
Apply book keeping skills	Financial statement	Nnalongo income statement		25
		Title	01	
		Format	01	
		22 correct entries	22	
		Accurate total	01	
		Profit		
		Inaccurate profit	00	

END

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Candidate's Name .....
Signature .....
Subject ..... Paper code ...../.....

Random No.					
Personal Number					

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SCORING GUIDE
Uganda Certificate of Education
ENTREPRENEURSHIP S45/1
July / August 2024

PREPARED ASSESSMENT GUIDES : ENT S45/1

Element of construction	Basics of Assessment	Expected response challenge: Need to formalize a business.	Scores	Total
Appreciate business start up	Legalization of business	Steps of Business registration 1, Searching for the business name by URSB 2, Reserving for the business name. 3, Filling business registration form 4) Paying business registration fees 5, filing with registrat of business 6, Presenting a proof of registration fee payment. 7, Applying for TIN from URA - Inspecting business premises	challenge 01 steps 05 logical flow 01 Any first 4 steps.	07.

UGANDA NATIONAL EXAMINATIONS BOARD
NOVEMBER - DECEMBER, 2019

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Candidate's Name .....

Signature .....

Subject ..... Paper code ...../.....

Random No.

Personal Number

Element of Contruct	Basis of assignment ~~Legislation~~	Expected response	score
		9. Applying for PAYE 10. Applying and obtaining a trading license. 11. Registering with NSSF	
		Requirements for registering a supermarket.	
		- Passport photos - Introduction letter from the LCI - National Identity Card. - Registration fees/charges - Reserved business name - Name of business director. - Approved license from NEMA - List of employees	Any 4 X1
		Benefits of formalizing a business	
		- Enables the business to be legally recognised - Enables the business to get public tenders. - Enables the business to attract more customers. - Enable the business to enjoy tax benefit e.g tax holidays.	

04 score

Candidate's Name .....

Signature .....

Subject ..... Paper code ...../.....

Random No.

Personal Number

Element of Conduct	Basis of Assessment	Expected responses	Score	Total
		It enables the acquire it's own brand and trade mark - Enables the business to get permanent Address. - Enables the business easily comply with social security regulation e.g payment NSSF - Enable the business to get financial assistance from banks, gov't, NGO's e.t.c	any 4 and above benefits 4 scores	04 scores
		Item 1b) challenge: Need for the document to enable her remain focused - Business name - Address and contacts - Title Action plan		

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Candidate's Name .....

Signature .....

Subject ..... Paper code ...../.....

Random No.

Personal Number

Action plan.

Business name
Address and contacts

Time frame	Activity	Resources needed	person in charge	Indicators of success	Rmks
	-Prelimary Market survey	i.e Money, labour, stationery	Name of a person Title		Don't fill in.
	-Acquistion of land premises				
	- Installation of tool & Equipment				
	- Recruiting of workers				
	- Registering the business				
	- purchasing of stock				
	- carrying out publicity				
	-Official opening and launching of business				

Prepared by
Signiture _____
Name _____
Title _____

Approved by
Signiture _____
Name _____
Title _____

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Candidate's Name .....

Signature .....

Subject ..... Paper code ...../.....

Random No.				
Personal Number				

item 2

Element of Contract	Basis of Assessment	Expected response	Scores	Total
Item 2a.	Benefits of Diversification in production	- Minimizes risks/losses - Increases sales and profits - Increase proper utilization of resources - Meet varrow customers needs provision of a variety - Creates more employment opportunities. - Increased government revenue - Enables the business to compete favourably - Promotes Innovation and creativity - Promotes good business Image and reputation. - Promotes dependence reduction.	Any 5 Benefits	05
tem 2b		Challenge: Need to purchase anew vehicle	01	
		Factors considered when purchasing a new vehicle. - The cost price of a new vehicle - The ease to repair	stating 01 Explaing 01 3x2 = 06	07

Subject: Paper code: Random No: Personal Number:

Element of [illegible]	Expected answer	Marks	Total
	- The ease to use vehicle - Availability spare part for the vehicle - The durability of the vehicle - The flexibility of the vehicle - The consumption capacity of the vehicle interms of fuel - The loading capacity of the vehicle - The terms of payment for the vehicle - The name of the vehicle/origin - The guarantee of the vehicle by the supplier - The durability of the vehicle - The reliability of the ~~vech~~ vehicle		
Factors to consider while selecting raw-material	Challenge Need to select Purchase more r/materials 01 - cost of raw-materials - Quality of raw-material - Tax charged on R/material - Amount of water from the R/materials Rate of damage of the R/material	~~any 3~~ any 3 mentioned	04

Subject ..... Paper code ...../..... Personal Number

Element of construct	Basis of Assessment	Expected responses	Scores	Total
		- The ease to use vehicle - Availability spare part for the vehicle - The durability of the vehicle - The Quality of the vechicle. - The consumption capacity of the vehicle interm of fuel - The loading capacity of the vehicle - The terms of payment for the vehicle - The source of the vehicle/origin - The guarantee on the vehicle by the supplier. - The flexibility of the vehicle - The reliability of the ~~vechi~~ vehicle.		
Factors to consider while selecting raw-materials		Challenge: Need to select purchase more r/materials - cost of raw-materials - Quality of raw-material - Tax charged on R/material - Amount of water from the R/materials - Risks of damage of the R/material	01 ~~any 3×2~~ any 3 mentioned	04