**UNEB UACE**

**P230/2 ENTREPRENEURSHIP MARKING GUIDE 2024**

**1. a) Management roles for members of partnership craft business include;**

* Planning for all business activities i.e business planning, policy formulation ,Goal setting, quality control
* Co-ordinating all business activities
* Monitoring and supervision of activities
* Staffing / Recruiting staff i.e staff appraisal, training staff, mentorship
* Leading other departmental members ie delegation, decision making , directing
* Communication eg monthly reports, meetings,
* Budgeting for all planned business activities ie resource allocation ,accountability
* Organising different factors of production ie work plans, implementation, provision of resources
* Evaluation of performance standards eg through performance appraisals, report making
* Controlling discipline, attendance, production control, time management,stock control

**b) Guidelines for ensuring gender balance**

* Title ie Name and address with statement guidelines for ensuring gender balance
* Allocation of duties shall be done according to merit and ability irrespective of gender.
* Both males and female shall be recruited irrespective of nature of work at hand.
* Male and Female employees shall be given chance to go for further training.
* Both male and female workers shall be rewarded for excellent performance without segregation.
* Sensitization of male and female workers on gender stereotype / myths shall be carried out to embrace gender balance.
* Both male and female workers shall be given chance to express their views.
* Special places of convenience shall be put in place to allow privacy for all gender.
* There shall be open communication to male and female employees to keep them informed.
* Recognition of ones’ ability and talent shall be done to promote gender balance.
* Male and Female employees performing similar duties shall be given similar/ uniform salary to keep them motivated.
* Favourable working conditions shall be put in place eg child care facilities for breast feeding mother. **ANY 6x1=06 MARKS**

**c) Strategies to promote women participation in business**

* Title showing name, address and strategies for promoting women participation in business.
* More training opportunities shall be provided to improve their entrepreneurial skills.
* Early marriages such as below 18 years shall be discouraged to undertake training in business.
* Discrimination against women shall be discouraged to raise their morale to participate in business.
* Community shall be sensitised about gender stereotype /myths to provide women entrepreneur.
* Women entrepreneurs shall be provided with financial support such as loans.
* Facilities that cater for women welfare shall be provided such as day care for women with babies to maintain them in business.
* Women role models in entrepreneurship shall be provided to guide women.
* Women fora /Network shall be encouraged to enable them voice their views.
* Family planning shall be encouraged to give women time to participate equally in business.
* Exhibitions and trade fairs for women entrepreneurs shall be encouraged to give them platform to market their goods.
* Affirmative action shall be promoted such as reserving some jobs, assigning contracts to women.
* Providing employment opportunities to women shall be done.
* Delegation of women in business shall be ensured.
* Recognising /Rewarding women employees who are outstanding shall be ensured.

**ANY 6x1=06 MARKS**

**NB; Use shall, ing or action verb**

**d)** **Presentation to address about gender participation in business**

* Title showing name, address and presentation to address about gender participation in business
* Introduction; Greeting, self introduction
* Body that brings out need for gender participation in business;
* To ensure better engagement of workers
* To improve creativity and innovation through generation of new ideas from men and women
* To promote positive work environment since each group benefits from the other
* To reduce labour turn over that may arise due to sexual harassment
* To ensure proper decision making
* To promote / gain competitive advantage
* To improve public image of the business due to equal opportunities and treatment of both men and women
* To improve employer-employee relationship
* To promote effective communication
* To promote government gender equality policy and benefits
* Conclusion
* Details of the authors; sign, name and title

**ANY** **8X1=08** **MARKS**

**2**. **(a) Gross profit ratio** = x100

=

=0.09:1

= 9%

**(b) Net profit ratio**=

=

= 6.65% or 6.7%

**(c) Credit payment period** =

=

=63.66days/64days

=9.06 weeks or

= 2.09 months

**(d) Debt collection period** =

=

= 36.5 days

Or = 5.2 weeks

0r = 1.2 months

**(e) Stock turn over period** =

But Average stock = =

= = shs 27500,000

Stock turn over period =

= 110.3 days

=16 weeks

=3.6/ 4 months

**(f) Working capital ratio** =

But:CA = Closing stock + debtors

= 25000,000 + 10,000,000

= shs 35,000,000

CL = Creditors + Bank over draft

= 15000,000 + 9000,000

= shs 24,000,000

Therefore working capital ratio =

**= 1.46:1** or

Working capital ratio =

=

**= 145.8% or 146%**

**(g) Sales to fixed Assets ratio** =

But fixed Assets = Building + Machine

= 130,000,000+ 59,000,000

= shs 189,000,000

Therefore Sales to fixed Assets ratio =

**= 53% or**

Sales to fixed Assets =

=

= 0.53:1

**3 . Juice making business**

**(a ) News paper advert**

* Name and address of the business
* Back ground of the business
* Location ; new location and its address
* Distance of the location from the nearest key place
* Business contacts ;website ,email, telephone
* Business logo
* Types of products/ juice eg mango, pine apple, orange, cock tail, water mellon
* Uniqueness of the juice ; flavour, packaging, taste
* Health benefits eg chemical free
* Price for the products eg ½ litre shs……for mango juice 1 litre shs…..
* Experience in the business eg back ground of the business, history
* Legal status ie licenced, registered
* Working days and hours
* Details of the author; signature, name and title
* Illustrations
* Persuasive / attractive statement/ appealing phrase
* Promotion purpose of the business
* Frame

**ANY 6 x 1= 06 MARKS**

**b) Guidelines for determining the target market for the business**

Title; name and address with the statement, guidelines for determining the target market for the business

* Income level of potential customers
* Age of potential customers
* Consumption habits of potential customers
* Gender of potential customers
* Education levels of potential customers
* Social status of potential customers
* Culture of potential customers
* Tastes and preferences of potential customer
* Competitors in the target market
* Potential market share for the products
* Market size / growth
* Location of potential customer / easy access to potential customer
* Government policy influencing production and consumption of the product
* Market trends/ trends in the market

NB; The candidate is expected to use the word SHALL in the answers

***ANY 7X1 = 07 MARKS including the title***

**c) Programme for launching the new branch of the business**

Title ; Name and address of the business ; programme for launching the new branch of the business

|  |  |  |  |
| --- | --- | --- | --- |
| Time | Activity | Person in charge | Remarks |
| FILL IN TIME | Preparation of the venue | FILL IN THE NAME OR TITLE | DON’T FILL IN |
|  | Matching / procession of the guests to the venue |  |  |
|  | Saying prayers and singing anthems |  |  |
|  | Welcoming remarks |  |  |
|  | Touring business premises |  |  |
|  | Show casing/ giving samples/ making sales |  |  |
|  | Speeches from different departments |  |  |
|  | Music / break/ lunch/ refreshment |  |  |
|  | Official launching / conducting official launch |  |  |
|  | Closure and departure |  |  |

Prepared by ; Approved by

Signature…….. ……………………

Name………… ……………………

Title………….. Fill in …………… …Don’t fill in

***ANY 10X ½ = 05 MARKS***

**d) Sales promotion strategies for the business**

Title ; Name and address of the business with statement showing sales promotion strategies for the business

* Giving free samples of products
* Ensuring proper/ attractive packaging
* Carrying out intensive advertising eg radio
* Giving bonus to outstanding / daily customers
* Offering discounts to customers
* Organising or attending trade fairs and exhibitions
* Window display
* Personal selling / door to door delivery
* Giving seasonal price offs
* Offering / giving / ensuring good customer care
* Ensuring attractive business premises
* Offering credit sales / selling goods on credit
* Providing / offering/giving after sales services
* Extending corporate social responsibilities eg sponsoring games and sports
* Offering variety of products
* Giving / offering / improving quality products
* Offering / giving warrant or guarantee
* Product bundling
* Exclusive points of sale

***N.B TO USE SHALL/ ING/ION***

***ANY 7X1=07 MARKS***

**4(a) OPERATIONAL BUDGET**

**Name and address of the business including the statement ; operational budget**

|  |  |  |
| --- | --- | --- |
| Particulars | Shs | Shs |
| Sales |  | Xxx |
| Less cost of sales; |  |  |
| Fertilizers | Xx |  |
| --------- | Xx |  |
| ---------- | Xx |  |
|  |  | Xxx |
| Projected gross profit |  | Xxxxx |
| Less; administrative expenses |  |  |
| Water | Xx |  |
| Rent | Xx |  |
| Transport etc | Xx |  |
|  |  | Xxxx |
| Projected net profit |  | Xxxxxxxx |
|  |  |  |

**ANY 6X1= 06 MARKS**

**b) Job description of a financial manager**

* Name and address of the business including the statement; job description
* Job title
* Reporting line
* Tools and equipment to use
* Salary scale
* Working conditions
* Duties and responsibilities
* Job location
* Performance standards
* Terms and conditions
* Promotional prospects
* Job summary
* Relationship with other departments

***Statement ½ Mark, Correct information ½ Mark=01 Mark***

**ANY 7 X1= 07 MARKS**

**c) INVITATION LETTER**

* Name and address of the business
* Date
* Inside address
* Salutation
* Reference; our ref
* Subject line
* Body ; date, time, venue, reason
* Expression of hope
* Complementary clause
* Carbon copy
* Enclosure

**ANY 7X1 = 07 MARKS**

**d) CERTIFICATE OF APPRECIATION**

* Name and address of the business
* Document title
* Awarded to…………
* Reason / activity for appreciating
* Period covered
* Details of awarding
* Logo
* Provision for stamp / authorship
* Illustrations
* Slogan
* Provision for a photo
* Frame

***ANY 5X1 = 05 MARKS***

**5(a ) MOPIRO SAM MOTOR CYCLE HIRE BUSINESS**

**( MOSA TOURS)**

**CASH BUDGET 2024-2025**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  |  |  |  |  | | --- | --- | --- | --- | --- | | **PARTICULARS** | **JULY –SEPT(*Shs)*** | **OCT –DEC (Shs)** | **JAN – FEB (Shs)** | **MAR – APR (Shs)** | | ***Balance b/f*** | ***14,000,000*** | ***4,300,000*** | ***11,060,000*** | ***7,310,000*** | | ***CASH IN FLOWS*** |  |  |  |  | | Sale of old motor cycle | 6,900,000 | - | - | - | | Self ride fees | 8,640,000 | 8,640,000 | 8,640,000  **15,120,000** | 8,640,000  **15,120,000** | | Sale hired rider fees | 4,320,000 | 4,320,000 | 4,320,000 | 4,320,000 | | Sale of old motor cycle | - | - | 1,200,000 | 1,200,000 | | Self ride revenue |  |  | 6,480,000 | 6,480,000 | | ***Total cash in flows*** | **33,860,000** | **17,260,000** | **31,700,000** | **26,750,000** | | ***LESS;* *CASH IN FLOWS*** |  |  |  |  | | Purchase of motor cycle | 24,000,0000 |  |  |  | | Fuel payment |  | 640,000 | 640,000 | 1,280,000 | | Servicing motor cycle | 210,000 | 210,000 | 400,000 | 400,000 | | Salaries | 2,700,000 | 2,700,000 | 2,700,000 | 2,700,000 | | Allowances | 1,440,000 | 1,440,000 | 1,440,000 | 1,440,000 | | Drawings | 400,000 | 400,000 | 400,000 | 400,000 | | Transport | 600,000 | 600,000 | 600,000 | 600,000 | | Electricity | 60,000 | 60,000 | 60,000 | 60,000 | | Rent | 150,000 | 150,000 | 150,000 | 150,000 | | ***Total cash out flows*** | **29,560,000** | **6,200,000** | **24,390,000** | **7,030,000** | | **NET CASH POSITION** | **4,300,000** | **11,060,000** | **7,310,000** | **19,720,000** | |

**ANY 48X½ = 24 MARKS**

**b) I would advise Mopiro to take up a loan in any quarter. ( 01 Mark)**

**6(a) EXECUTIVE SUMMARY**

***Executive summary should have the following content***

* Title showing name and address of the business including the statement ; Executive summary
* Purpose of the business ; vision, mission, goals and objectives
* Back ground information
* Physical location
* Ownership and management
* Competitive advantage of the business
* Products offered
* Future plans
* Key players / members
* Market analysis / growth / trend/ actual size

***ANY 6X1 = 06 MARKS plus title***

b**) Title showing name and address of the business including the statement ; programme for borrowers to follow when acquiring loans**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Activity** | **Person in charge** | **Remarks** |
| *FILL IN DATES* | Presenting the purpose for borrowing | *FILL IN NAMES OR TITLE* | *DON’T FILL* |
|  | Picking and filling application form |  |  |
|  | Verification of information |  |  |
|  | Inspection of collateral security presented |  |  |
|  | Evaluating / appraising the loan application |  |  |
|  | Approving the loan |  |  |
|  | Signing the loan agreement |  |  |
|  | Obtaining and using a loan |  |  |

Prepared by ; Approved by ;

sign………….……. Sign…………………

Name ……...……. to be filled Name ……………….. don’t fill in

Title …………….. Title ……………….

To be filled

***Title = 01 mark***

***Any three activities =03 marks***

***Any other 4x ½ = 02 Marks***

***TOTAL 6 MARKS***

**c) Guidelines for ensuring proper loan management**

* Title showing name and address of the business, including the statement ; guideline for ensuring loan management
* Accurate information shall be provided by the borrower when applying for a loan
* Proper documentation of loan principal interest and use shall be done
* The loan shall be used for the intended purpose
* Efficient management of the business shall be ensured so as to generate enough money to pay the creditors
* The borrower shall maintain good cordial relationship with the lender/ loan manager
* The borrower shall follow the agreed method of loan repayment
* The borrower shall make regular visit to seek advise from the lender
* Loan of manageable size shall be acquired by the borrowers for easy loan management
* Agreed loan repayment schedules shall be observed by the borrower
* The borrower shall attend training sessions on financial management through workshops and seminars

**ANY 6X1 = O6 MARKS including the title**

**d) Public notice by sale on auction of the house pledged by the borrower should** **include;**

* Name and address of the business
* Business contacts
* Date of writing the notice
* Document’s name ; public notice of sale on auction of a house
* Condition of sale ; asset shall be sold as it is
* Back ground information / purpose of the notice
* The audience / target/ intended audience
* Catching words / attractive phase ; read me , urgent sale, alert , attention
* Name of defaulter / borrower
* Details of the house to be sold ; location ,location , authors details , sign, name and title
* Relevant illustration / photograph of the house to be sold
* Terms and conditions of sale ie public auction
* Date and time for viewing the house
* Date and time of auction / auction/ sale of the house
* Method / terms of payment ; cash , cheque, bank draft, where and when for payment to be made
* Condition for the sale to be possible/ take place ie the house shall be auctioned unless the debtor clears all the loan and other costs before the set date of sale

***ANY 8X1 = 08 MARKS***

**END**