

### MINISTRY OF PRIMARY AND SECONDARY EDUCATION

### **BUSINESS STUDIES SYLLABUS** 2024 - 2030

**FORMS 5 - 6** 

Curriculum Development Unit P.O.BOX MP133 Mount Pleasant Harare

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#### 1.0 PREAMBLE

#### 1.1 INTRODUCTION

The Business Studies syllabus intends to develop learners' competencies in decision making, problem solving, quantification and management of information, effective communication, leadership, resource management and enterprising. It will enable learners to adapt to dynamic economic, political and cultural environments. This will help promote self-reliance, and sustainable socio-economic development. The Business Studies syllabus is a two – year course covering Forms 5 and 6.

#### 1.2 RATIONALE

This Business Studies syllabus equips learners with practical business competencies critical for them to suit the dynamic business environment in Zimbabwe. Learners shall be empowered to operate successful businesses. The syllabus promotes economic empowerment, social equity and employment creation for the enhancement of sustainable self-reliance and economic growth.

#### 1.3 SUMMARY OF CONTENT

This syllabus covers theory and practical activities for the learners in Business Studies in areas such as business environmental analysis, human resources management, operations management, finance and accounting management, business communication, Information Communication Technology (ICT), project management and decision making.

#### 1.4 METHODOLOGY AND TIME ALLOCATION

Learner-centred approaches shall be recommended to enable learners to acquire the much needed competences, namely; knowledge, skills, values and attitudes. Learning methods shall be iterative to ensure learners also acquire enterprising skills, and promote sustainable use of resources, employment creation, value addition and beneficiation.

The following shall be some of the methods:

- Presentations
- Debates
- Case studies
- · Group work
- Research
- · Problem solving
- Demonstrations
- · Educational tours
- · School on the shop floor
- Guided discovery
- Seminars
- Project work

#### 1.4 ASSUMPTIONS

It is assumed that learners:

- have commercial knowledge and business enterprise competences
- are constantly participating in business activities at various levels
- have a desire to create wealth for themselves through running their own businesses
- desire to economically contribute to their families, community and the nation at large
- have access to some means of production such as land
- are aware of the prevailing business environment
- interact with ICT tools.

#### 1.5 CROSS CUTTING THEMES

The teaching and learning of Business Studies will encompass the following cross cutting themes:

• Information Communication Technology (ICT)

- Climate Change
- Health and wellbeing
- Disaster risk management
- Environmental Management Child rights and responsibilities

#### 2.0 PRESENTATION OF SYLLABUS

The syllabus is presented as a single document catering for Forms 5 - 6. It has aims, objectives, rationale, methodology, scope and sequence, competency matrix and assessment.

#### 3.0 SYLLABUS AIMS

This syllabus aims to enable learners to:

- participate in the business process within the economy, as an entrepreneur and as an investor
- acquire entrepreneurial competences necessary to be successful in business
- appreciate the economic, environmental, ethical, governmental, legal, social, technological and other issues associated with business activity

#### 4.0 OBJECTIVES

#### Learners should be able to:

- demonstrate knowledge and understanding of the concepts acquired in business studies
- evaluate environmental factors influencing business
- transform an idea into a business venture
- apply fundamental business concepts as a means of personal development
- demonstrate critical inquiry skills that enable them to build relationships with other innovators, enterprisers and the community at large
- apply acquired knowledge, skills and techniques in decision making
- Demonstrate cultural values through Unhu/Ubuntu/Vumunhu in business practices

#### **5.0 TOPICS**

The syllabus topics are as follows:

- Business and its Environment
- ICT in Business
- Business Planning and Project Development
- Human Resources Management
- Business Communication
- Marketing
- Operations Management
- Business Finance and Accounting

#### 6.0 METHODOLOGY AND TIME ALLOCATION

#### 6.1 Methodology

The syllabus encourages learner-centred methods and approaches. Learners are encouraged to participate in projects and field trips to gain exposure to business practice.

The following are suggested teaching and learning methods:

- Demonstrations
- Case studies
- Educational tours
- Research
- School on the shop-floor
- Group work
- Role play
- Seminars
- Presentations
- Debates
- E-Learning
- Project work

### **6.2 TIME ALLOCATION**

At least eight periods of at least thirty-five minutes per week shall be allocated.

Learners should have an educational tour, a seminar and a school on the shop-floor, at least once per term.

### 7.0 SCOPE AND SEQUENCE

#### **TOPIC 1: BUSINESS AND ITS ENVIRONMENT**

| FORM 5   | FORM 6                     |
|--|----------------------------|
| Introduction to Business                           | International trade        |
| <ul> <li>Types of Business Environments</li> </ul> | Causes of Business Failure |
| Size and Growth of Business                        |                            |
| <ul> <li>Business aims and objectives</li> </ul>   |                            |
| Business Constraints                               |                            |
| • ICT in business                                  |                            |

### TOPIC 2 BUSINESS FORMULATION AND PROJECT DEVELOPMENT

| FORM 5                         | FORM 6  |
|--------------------------------|---|
| Purpose of a business plan     | <ul> <li>Formulation of project</li> </ul>    |
| How to prepare a business plan | <ul> <li>Tools for decision making</li> </ul> |
| Components of a business plan  | Project                                       |
| Meaning of Project,            |   |
| Project Formulation:           |   |

### **TOPIC 3 PEOPLE IN ORGANISATIONS**

| FORM 5     | FORM 6                     |
|------------|----------------------------|
| Management | Organisational Structure   |
| Leadership | Human Resources Management |
| Motivation | •                          |
|            |                            |

| FORM 5 | FORM 6 |
|--------|--------|
|        |        |

### **TOPIC 4 BUSINESS COMMUNICATION**

| FORM 5  | FORM 6  |
|---|---|
| <ul> <li>Purpose of communication</li> <li>Channels of communication</li> <li>Methods of communication</li> </ul> | <ul> <li>Barriers to communication</li> <li>Role of management in facilitating communication</li> </ul> |

#### **TOPIC 5: MARKETING**

| FORM 5                                     | FORM 6                                 |  |
|--|--|--|
| <ul> <li>Evolution of marketing</li> </ul> | Marketing mix and marketing strategies |  |
| Market analysis                            | Impact of ICTs in marketing            |  |
| Marketing research                         |  |  |
| Demand and Supply concepts                 |  |  |
|  |  |  |

## **TOPIC 6: OPERATIONS MANAGEMENT**

| FORM 5                                    | FORM 6                 |  |
|---|------------------------|--|
| Nature of operations                      | Operational efficiency |  |
| Operations planning/organizing production | Quality management     |  |
|   | Inventory management   |  |

## **TOPIC 7: BUSINESS FINANCE AND ACCOUNTING**

| • | Business finance  | • Accounting |
|---|-------------------|--------------|
| • | Financial markets |              |
|   |                   |              |

### 8.0 COMPETENCY MATRIX

## FORM 5 SYLLABUS

### 2.1 BUSINESS AND ITS ENVIRONMENT

| TOPIC                    | LEARNING OBJECTIVES: learners should be able to:  | CONTENT (knowledge, skills, values and attitudes)   | SUGGESTED ACTIVITIES AND NOTES   | RESOURCES  |
|--------------------------|---|---|--|--|
| Introduction to business | <ul> <li>explain the need for business</li> <li>Identify levels business activity</li> <li>Explain each level of business activity</li> </ul> | <ul> <li>Need for business such as, self-sustenance, economic growth, employment creation etc.</li> <li>Levels of business activity: -primary, secondary, tertiary</li> </ul> | <ul> <li>Explaining the reasons for starting a business</li> <li>Classifying business activities</li> <li>Suggesting examples of businesses at each level</li> </ul> | <ul> <li>Charts</li> <li>Recommended textbooks</li> <li>Case studies</li> <li>ICT tools: internet</li> <li>Newspaper cuttings</li> <li>Relevant statutory instruments</li> </ul> |
|                          | Describe industrialisation  | Industrialisation   | • Classifying business organisations into public and private sector  |  |
|                          | • Identify sectors of business  | • Business organisations:   | • Explaining each type of business   |  |
|                          | • Explain types of business   | <ul> <li>private, such as</li> </ul>  | organization   |  |
|                          | organisations   | sole trader;  | • Explaining the legal requirements in   |  |
|                          | • Describe the legal process of   | partnership, co-  | forming the business   |  |
|                          | forming a business  | operatives  | • Evaluating each type of business   |  |
|                          | <ul> <li>Explain advantages and disadvantages of different business</li> </ul>  | <ul><li>public limited companies</li></ul>  | organization   |  |

| TOPIC                          | LEARNING OBJECTIVES: learners should be able to:   | CONTENT (knowledge, skills, values and attitudes)  | SUGGESTED ACTIVITIES AND NOTES   | RESOURCES  |
|--------------------------------|--|--|--|--|
|                                | <ul> <li>Describe the characteristics of economic systems</li> <li>Evaluate each economic systems</li> </ul>   | <ul> <li>Changes in business<br/>ownership –privatisation<br/>and nationalisation</li> <li>Business and economic<br/>system – free command<br/>and mixed economy</li> </ul>                              | <ul> <li>Explaining the characteristics of each economic systems</li> <li>Assessing the advantages and disadvantages of each economic systems</li> </ul>                   |  |
| Types of business environments | <ul> <li>Identify business environments</li> <li>Explain business environments</li> <li>Give examples of business environments</li> <li>Identify business stakeholders</li> </ul>  | <ul> <li>Macro environment:<br/>such as political,<br/>economic, legal,<br/>technological</li> <li>Micro environment:<br/>such as capital, skills,<br/>workers</li> <li>Business stakeholders</li> </ul> | <ul> <li>Explaining the types of business</li> <li>environments</li> <li>Evaluating the types of business environments</li> <li>Discussing examples of business</li> </ul> | Recommended textbooks  |
|                                | , C  |  | stakeholders   |  |
| Size and Growth of<br>Business | <ul> <li>Outline methods of measuring businesses</li> <li>Explain the methods of measuring businesses</li> <li>Apply at least one method of measuring business size to a business enterprise of their choice</li> <li>Explain the importance of small</li> </ul> | Ways of measuring businesses: size of capital, number of employees, size of market share   | <ul> <li>Discussing ways of measuring sizes of<br/>businesses</li> <li>Measuring size of businesses of their<br/>choice using methods learnt</li> </ul>                    | <ul> <li>Recommended textbooks</li> <li>Charts</li> <li>Case studies</li> <li>ICT tools: internet</li> <li>Newspaper cuttings</li> </ul> |
|                                | <ul> <li>&amp;medium enterprises (SMEs)</li> <li>Describe problems faced by small &amp;medium enterprises (SMEs)</li> </ul>  | Significance of small<br>businesses in an<br>economy   | • Evaluating the importance of small &medium enterprises (SMEs) in Zimbabwe.   |  |

| TOPIC                        | LEARNING OBJECTIVES: learners should be able to:   | CONTENT (knowledge, skills, values and attitudes)   | SUGGESTED ACTIVITIES AND NOTES  | RESOURCES   |
|------------------------------|--|---|---|---|
|                              |  | <ul> <li>Problems faced by small<br/>&amp;medium enterprises<br/>(SMEs)in Zimbabwe</li> </ul> |   |   |
|                              | Suggest solutions to problems faced<br>by small &medium enterprises<br>(SMEs)                            | • Solutions to problems faced by small &medium enterprises (SMEs)                             | Discussing problems faced by small<br>&medium enterprises (SMEs) in<br>Zimbabwe   |   |
|                              | Evaluate State intervention to businesses  | • State interventions to assist and constrain businesses of different sizes                   | <ul> <li>Suggesting solutions to problems faced by small &amp;medium enterprises (SMEs)</li> <li>Evaluating ways by which State assist or constrain businesses</li> </ul> |   |
|                              | explain advantages and<br>disadvantages of a business being<br>small or large                            | Advantages and<br>disadvantages of small<br>and large businesses                              | discussing the advantages and<br>disadvantages of a business being<br>small or large  |   |
|                              | <ul> <li>Identify the methods of business growth</li> <li>Evaluate methods of business growth</li> </ul> | • Forms of Business growth: merger, takeover, vertical and horizontal integration             | Discussing forms of business growth   |   |
| Business aims and objectives | explain business aims and objectives   | business aims and objectives  | <ul> <li>discussing business aims and objectives</li> </ul>   | Recommended<br>textbooks                            |
| 23,0200.20                   | <ul> <li>Explain the hierarchy of objectives</li> </ul>  | Hierarchy of business objectives: strategic   | <ul> <li>Describing the hierarchy of objectives</li> </ul>  | <ul><li> Charts</li><li> Local businesses</li></ul> |
|                              | Describe the characteristics of<br>business objectives   | operational, tactical <ul><li>Characteristics of</li></ul>                                    | Discussing characteristics of business objectives   | (case studies)                                      |

| TOPIC | LEARNING OBJECTIVES: learners should be able to:   | CONTENT (knowledge, skills, values and attitudes)  | SUGGESTED ACTIVITIES AND NOTES   | RESOURCES |
|-------|--|--|--|-----------|
|       | • Explain the types of business objectives   | <ul> <li>business objectives</li> <li>Types of business objectives: such as survival, growth, profit maximisation</li> </ul> | Describing types of business objectives  |           |
|       | Discuss the importance of business objectives  | Importance of business objectives  | Outlining importance of business objectives  |           |
|       | • Examine conflict of business objectives  | Conflict of business objectives  | <ul> <li>Discussing conflict of business objectives</li> <li>Visiting local business to investigate their business objectives</li> </ul> |           |
|       | • Explain constraints that influence business objectives   | Business constraints   | Discussing constraints that influence business objectives  |           |
|       | Explain business ethics and corporate social responsibility  | Business ethics and corporate social responsibility.   | <ul> <li>Describing the importance of<br/>business ethics and corporate<br/>social responsibility</li> </ul>                             |           |
|       | <ul> <li>Assess the importance of business ethics</li> <li>Assess the importance of corporate</li> </ul> |  | <ul><li>Discussing the importance of business ethics</li><li>Evaluating the importance of</li></ul>                                      |           |
|       | social responsibility to a business and to the community.  |  | corporate social responsibility to a business and to the community   |           |

| TOPIC             | LEARNING OBJECTIVES: learners should be able to:   | CONTENT (knowledge, skills, values and attitudes)                                       | SUGGESTED ACTIVITIES AND NOTES  | RESOURCES   |
|-------------------|--|---|---|---|
|                   |  |   |   |   |
| • ICT in Business | Identify ICT resources   | • ICT resources   | Group discussions on the<br>Importance of ICT in business<br>functional areas | <ul> <li>Recommended text books</li> <li>Newspapers</li> <li>ICT tools</li> </ul> |
|                   | <ul> <li>Explain the role of ICT in business</li> <li>Analyse the usefulness of ICT in business</li> </ul> | <ul> <li>Role of ICT in business</li> <li>Advantages and disadvantages of IT</li> </ul> | Debating on advantages and<br>disadvantages of ICT in business                | <ul><li>Journals</li><li>charts</li></ul>   |

## 2.2 BUSINESS FORMULATION &PROJECT DEVELOPMENT

| TOPIC                       | LEARNING OBJECTIVES: learners should be able to: | CONTENT (knowledge, skills, values and attitudes)         | SUGGESTED ACTIVITIES<br>AND NOTES  | RESOURCES  |
|-----------------------------|--|---|--|--|
| Purpose of a business plan- | • Explain the purpose of a business plan.        | Business plan  • The need and purpose of a business plan. | <ul> <li>Describing the purpose of a business plan.</li> <li>Dramatizing importance of a business plan.</li> </ul> | <ul><li>recommended textbooks</li><li>specimen of a business plan</li><li>Use of software packages</li></ul> |
|                             | <ul> <li>analyse components of a</li> </ul>      | Business plan specimen                                    | <ul> <li>listing components of a</li> </ul>  | <ul> <li>recommended textbooks</li> </ul>  |

| Components of a business plan      | <ul><li>business plan</li><li>Develop a business plan</li></ul>   | <ul> <li>Executive summary</li> <li>Organizational background</li> <li>Products</li> <li>Market analysis</li> <li>Strategy and implementation</li> <li>Management</li> <li>Financial plan</li> <li>Business plan</li> </ul> | <ul> <li>business plan</li> <li>Describing components of a business plan.</li> <li>Evaluating importance of each component of the business plan.</li> <li>crafting a business plan</li> </ul>  | <ul> <li>specimen of a business plan</li> <li>ICT Tools such as<br/>Microsoft Publisher</li> </ul>       |
|------------------------------------|---|---|--|--|
| Business<br>Project                | <ul> <li>Explain a business project</li> </ul>  | Business Project  | discussing a business project  | <ul><li>Internet</li><li>recommended textbooks</li></ul>   |
| Business<br>Project<br>Formulation | <ul> <li>design a project plan</li> <li>develop a business<br/>project from a business<br/>idea of their choice.</li> </ul> | <ul> <li>Project identification</li> <li>Project formulation:</li> <li>Project proposal</li> <li>Project plan</li> <li>Implementation</li> <li>evaluation</li> </ul>  | Preparing a business project.  | <ul> <li>Internet</li> <li>Business         magazines/journals</li> <li>recommended textbooks</li> </ul> |
| Tools for decision making          | Construct network diagram,  | Tools for business decision making Network Analysis,  • Elements of a network diagram such as dummy activities and nodes, critical paths  | <ul> <li>describing the different tools for decision making</li> <li>Construction of a network from given data</li> <li>calculating the following:         <ul> <li>Earliest Starting Time</li> <li>(EST), Latest Finishing</li> <li>Time (LFT), minimum</li> <li>project duration</li> </ul> </li> <li>Identifying critical and non-critical path.</li> </ul> | <ul> <li>Internet</li> <li>recommended textbooks</li> <li>audio notes</li> <li>Slides</li> </ul>         |
|                                    | <ul> <li>Construct a decision tree</li> </ul>   | Decision tree   | Constructing a decision tree   |  |

| diagram  |   | diagram  |  |
|--|---|--|--|
| • Evaluate the alternatives from a decision tree.  |   | Discussing alternatives from a decision tree                             |  |
| Tabulate the costs and benefits of a given project | <ul> <li>Cost benefit analysis</li> </ul> | <ul> <li>evaluating costs and benefits<br/>of a given project</li> </ul> |  |
| Apply decision making<br>tools to make decisions   |   | Evaluating the usefulness of each decision making tool.                  |  |
|  |   |  |  |

# 2.3 PEOPLE IN ORGANISATIONS

| TOPIC      | LEARNING OBJECTIVE             | CONTENT                        | ACTIVITIES                         | RESOURCES              |
|------------|--------------------------------|--------------------------------|------------------------------------|------------------------|
|            | learners should be able to:    | (knowledge, skills, values and |                                    |                        |
|            |                                | attitudes)                     |                                    |                        |
| Management | Describe management            | - Management functions         | • Discussing the concept of        | Recommended text books |
|            |                                |                                | management                         | • Newspapers           |
|            | • Explain management functions | - Managerial roles             |                                    | • Charts               |
|            | Describe managerial roles      | - Management theories          | • Discussing management functions  | • ICT tools            |
|            | • Apply managerial roles in    |                                |                                    |                        |
|            | different situations           |                                | • Role playing depicting functions |                        |
|            | • Analyse different management |                                | of management                      |                        |
|            | theories                       |                                | Applying managerial roles in       |                        |

| TOPIC        | LEARNING OBJECTIVE learners should be able to:  | CONTENT (knowledge, skills, values and attitudes)  | ACTIVITIES   | RESOURCES  |
|--------------|---|--|--|--|
|              | • Apply management theories to today's business   |  | <ul> <li>business cases</li> <li>Examining theories of management</li> <li>Evaluating the applicability of management theories</li> </ul>  |  |
| • Leadership | <ul> <li>distinguish between leadership and management</li> <li>identify leadership qualities</li> <li>explain leadership styles</li> <li>recommend appropriate leadership styles to different situations</li> <li>Analyse relevance of leadership theories in organisations</li> <li>describe leadership roles</li> <li>explain informal leadership</li> <li>discuss the role of informal leadership in an organisation</li> </ul> | Leadership vs management  Leadership qualities  Leadership styles  Theories of leadership such as McGregor's Theory X and Theory Y  Leadership roles such as supervisors, managers, directors, worker representatives  Informal leadership | <ul> <li>discussing differences between leadership and management</li> <li>outlining leadership qualities</li> <li>describing leadership styles</li> <li>evaluating appropriateness of leadership styles</li> <li>assessing the contribution of leadership theories to leadership</li> <li>explaining leadership roles</li> <li>role playing showing different leadership styles</li> <li>Describing informal leadership</li> <li>Assessing the roles of informal leadership in an organisation</li> </ul> | <ul> <li>Recommended textbooks</li> <li>tangible resources</li> <li>charts with resources</li> </ul> |
|              |   | <ul> <li>Understanding human</li> </ul>  |  |  |

| TOPIC        | LEARNING OBJECTIVE  | CONTENT  | ACTIVITIES   | RESOURCES  |
|--------------|---|--|--|--|
|              | learners should be able to:   | (knowledge, skills, values and attitudes)  |  |  |
| • Motivation | <ul> <li>Identify needs that people seek to satisfy in the work situation</li> <li>Explain the importance of motivation</li> <li>Describe various theories of motivation</li> <li>Assess the relevance of motivation theories to human resources management</li> <li>Distinguish between financial and nonfinancial motivation</li> <li>Discuss financial and nonfinancial methods of motivation</li> <li>Suggest appropriate motivation methods for given circumstances</li> </ul> | <ul> <li>Importance of motivation</li> <li>Theories of motivation such as Maslow, Taylor, Herzberg and Mayo</li> <li>Financial and non-financial motivation</li> </ul> | <ul> <li>Explaining human needs</li> <li>Discussing importance of motivation</li> <li>Discussing theories of motivation</li> <li>Analysing the relevance of motivation theories to human resources management</li> <li>Discussing the difference between financial and non financial motivation methods</li> <li>Evaluating methods of motivation</li> </ul> | <ul> <li>Recommended textbooks</li> <li>charts</li> <li>ICT tools</li> </ul> |

### 2.4 BUSINESS COMMUNICATION

| TOPIC                     | LEARNING OBJECTIVES: learners should be able to:   | CONTENT (knowledge, skills, values and attitudes)   | SUGGESTED<br>ACTIVITIES AND NOTES  | RESOURCES  |
|---------------------------|--|---|--|--|
| Purpose of communication  | <ul> <li>explain the situations in<br/>which communication is<br/>essential.</li> </ul>  | Purpose of communication.   | discussing the importance of communication.  | <ul><li>recommended textbook</li><li>cell phones,</li><li>Laptops.</li></ul>   |
| Channels of communication | <ul> <li>Examine the communication process model</li> <li>Evaluate channels of communication in an organization.</li> <li>Discuss problems associated with different channels of communication</li> <li>Suggest solutions to communication problems</li> </ul> | <ul> <li>Communication process model</li> <li>Channels of communication.</li> <li>Horizontal (lateral)</li> <li>Vertical</li> <li>One way</li> <li>Two way</li> </ul> | <ul> <li>Drawing the communication process model</li> <li>Role playing to demonstrate the communication process</li> <li>Discussing channels of communication</li> <li>suggesting solutions to problems associated with different channels of communication</li> </ul> | <ul> <li>recommended textbook</li> <li>chart showing different channels of communication</li> <li>ICT tools</li> </ul> |
| Methods of communication  | <ul> <li>Evaluate methods of communication</li> <li>Examine the appropriateness of each method to given</li> </ul>   | <ul> <li>Methods of communication such as:         <ul> <li>Written</li> <li>Oral / verbal</li> </ul> </li> </ul>   | Researching on<br>methods of<br>communication<br>methods   | <ul><li>recommended textbooks</li><li>ICT tool posters.</li><li>Chart showing</li></ul>                                |

|                            | circumstances  Examine effectiveness of communication media  Explain factors influencing choice of communication media                                  | -Visual  • Communication media such as:  - Newspapers - Radios - Cell phones                     | <ul> <li>identifying strengths<br/>and weaknesses of<br/>different methods of<br/>communication</li> <li>Communicating using<br/>different forms and<br/>media.</li> </ul>   | methods of communication • Cell phone  |
|----------------------------|---|--|--|--|
| effective<br>communication | <ul> <li>examine barriers to effective communication</li> <li>Suggest solutions to barriers to effective communication</li> </ul>                       | <ul> <li>effective communication</li> <li>barriers</li> <li>ways of reducing barriers</li> </ul> | <ul> <li>Explaining the barriers to effective communication.</li> <li>Examining ways to reduce barriers to effective communication</li> <li>Discussing role of management in facilitating effective communication.</li> </ul>                                | <ul> <li>newspapers</li> <li>Recommended textbooks</li> <li>charts</li> <li>ICT tools</li> </ul> |
|                            | <ul> <li>Distinguish between formal and informal communication</li> <li>Evaluate the importance of informal communication in an organisation</li> </ul> | Formal and Informal communication.   | <ul> <li>Differentiating formal and informal communication using examples</li> <li>Role playing informal and formal communication activities</li> <li>Discussing ways in which informal communication can influence the efficiency of a business.</li> </ul> | <ul> <li>recommended textbooks,</li> <li>ICT tools</li> </ul>                                    |

### 2.5 MARKETING

| -Meaning of marketing and forms of markets | <ul> <li>Describe marketing and e-marketing</li> <li>Analyse the relationship between marketing department and other functional departments in an organization</li> </ul> | <ul> <li>The evolution of marketing</li> <li>E-Marketing</li> <li>Marketing vs other functional departments in an organisation</li> </ul>   | <ul> <li>Brainstorming on the meaning of marketing and e-marketing, demand and forecasting</li> <li>Discussing the link between marketing and other functional departments</li> </ul>   | <ul> <li>Recommended text books</li> <li>Newspapers</li> <li>ICT tools</li> <li>Journals</li> <li>Charts</li> <li>Research instruments</li> </ul> |
|--|---|---|---|---|
| Market analysis                            | Analyse the market.   | <ul> <li>Market analysis such as:</li> <li>– Market size</li> <li>– Market share</li> <li>– Market segmentation</li> <li>– Competitors</li> <li>– Location</li> </ul>   | <ul> <li>Researching on market analysis</li> <li>Calculating market share</li> <li>Discussing the appropriateness of market segmentation</li> </ul>   |   |
|  | Distinguish between<br>niche and mass<br>marketing  | Niche and Mass marketing  | <ul> <li>Differentiating between niche and mass marketing</li> <li>Evaluating importance of niche and mass marketing</li> </ul>   |   |
| Marketing research                         | Evaluate market<br>research tools and<br>process.   | Market research: primary and secondary  | Discussing market research<br>methods   |   |
|  | Calculate measures of   | <ul> <li>Sampling methods such as random, stratified, quota</li> <li>Methods of information gathering such as questionnaires, interviews</li> <li>Data analysis and evaluation: Measures of central tendency &amp; measures of</li> </ul> | <ul> <li>Selecting appropriate sampling methods to collect data</li> <li>Collecting data using different tools</li> <li>Calculating measures of central tendency and dispersion</li> <li>Analysing measures of central</li> </ul> |   |

| • Aj ce         | entral tendency & neasures of dispersion apply measures of entral tendency and dispersion in decision naking | dispersion  | tendency and dispersion to make decisions  | <ul> <li>Recommended text books</li> <li>Newspapers</li> <li>ICT tools</li> <li>Journals</li> <li>Charts Research instruments</li> </ul> |
|-----------------|--|---|--|--|
|                 | Take decisions from esearch results  | Data presentation such as tables, graphs pie charts   | <ul> <li>Presenting data in different forms</li> <li>Analysing research results</li> <li>Interpreting research results</li> <li>Using the information to make decisions</li> </ul> | instruments  |
|                 | xplain methods of ales forecasting.  | <ul> <li>Sales forecasting techniques:         <ul> <li>Quantitative such as time series</li> <li>Qualitative such as delphi</li> </ul> </li> </ul> | <ul> <li>Discussing sales forecasting techniques</li> <li>Analysing importance of sales forecasting techniques in decision making</li> </ul>                                       |  |
| de              | nalyse the eterminants of demand and supply  | Determinants of demand and supply   | <ul> <li>Listing the determinants of<br/>demand and supply</li> </ul>  |  |
| • Exel: • Ay de | xplain the concept of lasticity apply the elasticity of emand concepts in harketing decisions                | <ul> <li>Elasticity of demand concepts such as;</li> <li>price</li> <li>income</li> <li>cross</li> <li>promotional spending</li> </ul>              | <ul> <li>calculating of elasticity of demand</li> <li>Illustrating elasticity of demand</li> <li>Interpreting elasticity of demand</li> </ul>                                      |  |

| TOPIC                | LEARNING OBJECTIVES: learners should be able to:   | CONTENT (knowledge, skills, values and attitudes)  | SUGGESTED<br>ACTIVITIES AND<br>NOTES   | RESOURCES  |
|----------------------|--|--|--|--|
| Nature of operations | Evaluate stages of production  | <ul> <li>Stages of production</li> <li>Primary</li> <li>Secondary</li> <li>Tertiary</li> </ul>   | <ul> <li>explaining the stages of production</li> <li>Visiting companies involved in primary, secondary and tertiary activities</li> </ul>   | <ul><li>Recommended textbooks,</li><li>charts,</li><li>ICT tools</li></ul> |
|                      | <ul> <li>Explain the production function</li> <li>Make decisions based on labour and capital productivity</li> <li>Explain how to increase productivity</li> </ul> | <ul> <li>Production and Productivity</li> <li>Production function (inputs, processes &amp; outputs)</li> <li>value addition</li> <li>Labour productivity</li> <li>Capital productivity</li> <li>Ways of increasing productivity</li> </ul> | <ul> <li>Describing the production function</li> <li>Commenting on the relationship between costs of inputs and value of outputs</li> <li>Calculating labour and capital productivity</li> <li>Suggesting ways of increasing productivity</li> </ul> |  |
|                      | Explain ways of increasing effectiveness and efficiency  | effectiveness and efficiency   | <ul> <li>Differentiating between effectiveness and efficiency</li> <li>Discussing ways of</li> </ul>   |  |

|  | • Explain value analysis   | value analysis (value engineering) | increasing effectiveness and efficiency  • Evaluating the importance of value analysis in operations management   |
|--|--|------------------------------------|---|
| Operations planning/org anizing production  • Producti on function | <ul> <li>Evaluate different production methods</li> <li>Explain how a business can organize its production function</li> </ul> | Production methods                 | <ul> <li>describing different production methods</li> <li>discussing challenges faced when changing from one production method to another</li> <li>assessing appropriateness of production methods to different circumstances</li> <li>visiting different production plants</li> <li>discussing how a business can organize its production</li> </ul> |
|  | Explain capacity utilization   | Capacity utilization               | <ul> <li>describing capacity utilization</li> <li>calculating capacity utilisation</li> </ul>   |

|                  |  | Ways of increasing capacity  | discussing ways of                  |
|------------------|--|--|-------------------------------------|
|                  | <ul> <li>Explain ways of increasing</li> </ul>                                 | utilization  | increasing capacity                 |
|                  | capacity utilization   |  | utilization                         |
|                  |  | <ul> <li>Locational decisions</li> </ul>                           |                                     |
|                  | • Identify factors that  | <ul> <li>factors that determine</li> </ul>                         | describing in groups                |
|                  | determine (a)location  | (a)location (b)relocation  | factors that                        |
|                  | (b)relocation  | qualitative such as Coographical Legal Political                   | determine (a)location (b)relocation |
|                  |  | Geographical, Legal, Political,  puntitative such as               | (b)relocation                       |
|                  |  | costs, capital   |                                     |
|                  |  |  |                                     |
|                  |  |  | justifying the need                 |
| • Producti       |  | <ul> <li>Cost data</li> </ul>                                      | for cost data                       |
| on<br>Costina    |  | <ul> <li>The need for cost data</li> </ul>                         |                                     |
| Costing          | <ul> <li>Justify the need for cost data</li> </ul>                             |  | a anniainina                        |
|                  |  | <ul> <li>Approaches to costing</li> </ul>                          | • explaining approaches to          |
|                  |  | <ul><li>Approaches to costing</li><li>Absorption costing</li></ul> | costing                             |
|                  | <ul> <li>Apply approaches to costing</li> </ul>                                | <ul><li>Absorption costing</li><li>Contribution costing</li></ul>  | applying various                    |
|                  | in assigned projects   | Contribution costing   | costing methods to                  |
|                  |  |  | given projects                      |
|                  |  |  | calculating costs                   |
|                  |  |  | using absorption and                |
|                  |  |  | contribution costing                |
|                  |  |  |                                     |
|                  |  |  | Constructing the                    |
|                  |  | Break-even analysis  | break-even chart                    |
|                  | • Illustrate the break-even chart  | 210an C. On analy 515  | Determining the                     |
| • Break          |  |  | breakeven point,                    |
| even<br>analysis |  |  | margin of safety,                   |
| anarysis         | <ul> <li>Explain the benefits and<br/>limitations of the break-even</li> </ul> |  | profit or loss region               |
|                  | analysis.  |  | discussing the                      |
|                  | anary 515.   |  | discussing the                      |

|     | benefits and<br>limitations of the<br>break-even analysis<br>as a decision-making<br>tool |  |
|-----|---|--|
|     |   |  |
|     |   |  |
| 0/2 |   |  |

#### BUSINESS FINANCE AND ACCOUNTING

|                  | NANCE AND ACCOUNTING   |  |  |   |
|------------------|--|--|--|---|
| TOPIC            | LEARNING   | CONTENT  | SUGGESTED  | RESOURCES   |
|                  | <b>OBJECTIVES:</b> Learners  | (knowledge, skills, values and attitudes)  | ACTIVITIES AND   |   |
|                  | should be able to:   |  | NOTES  |   |
| Business finance | <ul> <li>Explain the importance of finance in business</li> <li>Differentiate between capital expenditure and revenue expenditure</li> </ul> | <ul> <li>Need for business finance such as:         <ul> <li>Start- up capital</li> <li>business expansion</li> </ul> </li> <li>Capital expenditure and Revenue expenditure</li> </ul> | <ul> <li>Brain storming on importance of finance in business</li> <li>Discussing the difference between capital expenditure and revenue expenditure</li> </ul> | <ul> <li>Recommended text books</li> <li>Newspapers</li> <li>ICT tools</li> <li>Journals</li> <li>charts</li> </ul> |
|                  | <ul> <li>explain the significance of working capital</li> <li>assess the importance of managing working capital</li> </ul>                   | <ul> <li>Working Capital:</li> <li>Meaning,</li> <li>significance</li> <li>management</li> <li>control</li> </ul>  | <ul> <li>Commenting on the significance of working capital</li> <li>Discussing the importance of</li> </ul>  |   |

| TOPIC             | LEARNING  | CONTENT   | SUGGESTED   | RESOURCES |
|-------------------|---|---|---|-----------|
|                   | <b>OBJECTIVES:</b> Learners   | (knowledge, skills, values and attitudes)   | ACTIVITIES AND  |           |
|                   | should be able to:  |   | NOTES   |           |
|                   | <ul> <li>Manage working capital</li> <li>Evaluate various sources of finance</li> </ul>   | <ul> <li>Sources of finance: <ul> <li>short and long term</li> <li>internal &amp; external</li> </ul> </li> <li>Drivers (factors) influencing the choice of finance;</li> </ul> | controlling working capital  Controlling working capital on running projects.  Assessing appropriateness of various sources of finance  |           |
| Financial markets | <ul> <li>Distinguish between money and capital markets</li> <li>Explain the functions of financial markets in the practice of business</li> </ul> | <ul> <li>Money and Capital Markets such as:</li> <li>The Zimbabwe Stock Exchange</li> <li>Commercial banks</li> </ul>   | <ul> <li>Researching on functions of money and capital markets</li> <li>Describing functions of money and capital markets</li> <li>Discussing the functions of money and capital markets such as the Zimbabwe Stock Exchange (ZSE)</li> <li>Visiting financial markets to interact with its players.</li> </ul> |           |
|                   | Explain the role of   | International financial institutions  | Assessing the   |           |

| TOPIC | LEARNING OBJECTIVES: Learners should be able to: | CONTENT (knowledge, skills, values and attitudes)         | SUGGESTED<br>ACTIVITIES AND<br>NOTES               | RESOURCES |
|-------|--|---|--|-----------|
|       | international financial institutions             | such as African Development Bank (AfDB), World Bank & IMF | importance of international financial institutions |           |

## FORM 6 SYLLABUS

## 2.7 BUSINESS AND ITS ENVIRONMENT

| TOPIC                             | LEARNING OBJECTIVE                    | CONTENT                   | ACTIVITIES                               | RESOURCES                       |
|-----------------------------------|---------------------------------------|---------------------------|--|---------------------------------|
|                                   | learners should be able to:           |                           |  |                                 |
| <ul> <li>International</li> </ul> | Outline importance of international   | • Importance of           | • Discussing importance of               | <ul> <li>Recommended</li> </ul> |
| trade                             | trade                                 | international trade       | international trade                      | textbooks                       |
|                                   | • Describe balance of payments        | Imports and exports       | • Explaining balance of payments         |                                 |
|                                   | • Explain importance of economic      | Balance of payments       | • Discussing importance of economic      |                                 |
|                                   | integration and international trading | Regional Economic         | integration and international trade      |                                 |
|                                   | links                                 | integration such as SADC, | links                                    |                                 |
|                                   | Identify trade barriers               | ECOWAS, COMESA            | • Examining the effect of trade barriers |                                 |

| OPIC   | LEARNING OBJECTIVE  | CONTENT   | ACTIVITIES   | RESOURCES |
|--|---|---|--|-----------|
|  | learners should be able to:   |   |  |           |
|  | <ul> <li>Explain how trade barriers affect<br/>business</li> <li>Analyse solutions to reduce effects of<br/>trade barriers</li> </ul>   | Trade barriers  | <ul><li>to businesses</li><li>Suggesting different options that reduce effects of trade barriers.</li></ul>  |           |
|  | <ul> <li>Examine benefits of multinational companies to both the host country and home country</li> <li>Identify problems posed by MNCs to hast countries</li> </ul>  | <ul> <li>Multinational companies</li> <li>Benefits</li> <li>Challenges</li> </ul> | Assessing the significance of multinational companies to both the host and home country  |           |
|  | <ul> <li>host countries</li> <li>Identify problems faced by MNCs when operating in foreign land.</li> <li>Describe globalization</li> <li>Assess advantages and disadvantages of globalisation</li> </ul>   | Globalisation   | <ul> <li>explaining globalisation</li> <li>evaluating effects of globalisation</li> </ul>  |           |
| <ul> <li>Management<br/>by objectives</li> </ul> | <ul> <li>explain management by objectives</li> <li>examine benefits and limitations of management by objectives</li> <li>examine appropriateness of management by objectives to given situations</li> </ul> | • management by objectives  | <ul> <li>describing management by objectives</li> <li>Discussing benefits and limitations of management by limitations</li> <li>Analyzing appropriateness of management by objectives to given situations</li> <li>Role playing management by</li> </ul> |           |
| • Causes of business failure                     | <ul> <li>Identify causes of business failure</li> <li>Analyse ways of reducing business failure</li> </ul>  | Causes of business failure  | <ul> <li>Role playing management by objectives</li> <li>Citing cases of failed businesses familiar to the learners</li> <li>Discussing causes of business failure</li> <li>Suggesting ways of reducing business</li> </ul>                               |           |

| TOPIC | LEARNING OBJECTIVE learners should be able to: | CONTENT | ACTIVITIES | RESOURCES |
|-------|--|---------|------------|-----------|
|       |  |         | failure    |           |

### 2.8 PEOPLE IN ORGANISATIONS

| TOPIC                    | LEARNING OBJECTIVE learners should be able to:   | CONTENT (knowledge, skills, values and              | ACTIVITIES  | RESOURCES  |
|--------------------------|--|---|---|--|
|                          |  | attitudes)  |   |  |
| Organisational structure | <ul> <li>Analyse an organizational structure</li> <li>Explain the importance of an organizational</li> </ul> | The need for and nature of organizational structure | <ul> <li>Explaining the need for an organizational structure</li> <li>Describing an organizational</li> </ul> | <ul> <li>Recommended textbooks</li> <li>Samples of business plans</li> <li>Computers</li> </ul>        |
|                          | <ul> <li>Distinguish between formal and informal organizations</li> </ul>                                    |   | <ul> <li>Differentiating between formal and informal organizations</li> </ul>                                 | <ul> <li>Local businesses</li> <li>ICT tools</li> <li>Charts</li> <li>Recommended textbooks</li> </ul> |
|                          | <ul> <li>Assess the importance of informal organizations</li> <li>Illustrate</li> </ul>                      | Formal and informal organizations                   | <ul> <li>Evaluating the importance of informal organizations</li> </ul>                                       |  |
|                          | organizational chart<br>using a diagram  |   | Drawing a diagram to illustrate an  |  |

|                                  | Outline the features<br>of an organizational<br>chart                                     | Organizational chart   | organizational chart  • Discussing the features of an organizational chart   |
|----------------------------------|---|--|--|
|                                  | <ul> <li>Examine different<br/>approaches to<br/>organizational<br/>structures</li> </ul> | <ul> <li>Features of an organizational chart such as span of control, chain of command, authority, delegation, centralisation</li> <li>Approaches to</li> </ul>  | Evaluating different approaches to organizational structures   |
|                                  | Relate the organizational structures to local organisations                               | organizational structures – functional, divisional, matrix structures  | Examining the relevance of organizational structures to local organisations  |
| Human Resources Management (HRM) | Explain the functions of human resources management                                       | • functions of human resources management such as human resources planning (determining demand for personnel, job descriptions and advertisement, employment contracts, discipline, employee welfare, dismissal and moral) recruitment, selection, training and development, job evaluation, remuneration, | <ul> <li>Discussing functions of human resources management</li> <li>Charts</li> <li>Local business</li> <li>Statutory instruments</li> <li>Newspaper cuttings</li> <li>Magazines</li> </ul> |

| Analyse labour/ management relations functions  | performance appraisal, work study, advisory role and guidance role  • Labour/management relations: labour legislation, collective bargaining, dispute settlement, promotion of cooperation between management and workforce, need for negotiation. | <ul> <li>Discussing labour/management relations functions</li> <li>Charts</li> <li>Local business</li> <li>Relevant Statutory instruments</li> <li>Relevant Newspaper cuttings</li> <li>Magazines</li> </ul>  |
|---|--|---|
| <ul> <li>Distinguish between training and development</li> <li>Evaluate different training methods</li> <li>Explain the importance of training</li> </ul> | <ul> <li>Training and development</li> <li>Training methods such as induction, on-the-job, off-the-job training.</li> </ul>  | <ul> <li>Differentiating between training and development</li> <li>Evaluating different training methods</li> <li>Discussing the importance of training</li> <li>Recommended textbooks</li> <li>Charts</li> <li>Relevant Statutory instruments</li> <li>Relevant Newspaper cuttings</li> <li>Magazines</li> </ul> |
| <ul> <li>State health and safety issues at the work place in relation to law.</li> <li>Assess healthy and safety issues at the work place.</li> </ul>     | <ul> <li>Health and safety in the workplace</li> <li>Role of HRM in relation to health and safety: training, education, provision of facilities, dealing with the problems</li> </ul>  | <ul> <li>Discussing the problems of health and safety faced at the shop floor</li> <li>Explaining the role of HRM to health and safety</li> </ul>   |

| Assess health and safety problems faced by employees of a local organisation | • Investigating into the health and safety problems faced by employees of a local organisation of their choice. |
|--|---|
|--|---|

## **TOPIC 5 MARKETING**

| TOPIC                | LEARNING OBJECTIVE                        | CONTENT   | ACTIVITIES                  | RESOURCES              |
|----------------------|---|---|-----------------------------|------------------------|
|                      | learners should be able to:               | (knowledge, skills, values and attitudes)               |                             |                        |
|                      |   |   |                             |                        |
| Marketing mix and    | <ul> <li>Analyse marketing mix</li> </ul> | The Marketing Mix                                       | Classifying products in     | Recommended text books |
| Marketing strategies | elements                                  | i. Product  | terms of consumer and       | Newspapers             |
|                      |   | <ul> <li>Classification products</li> </ul>             | producer goods              | ICT tools              |
|                      |   | <ul> <li>Product Development: Sources of new</li> </ul> | Explaining product          | Recommended Journals   |
|                      |   | product ideas, importance of research                   | development                 | Charts                 |
|                      |   | and development   | Discussing the importance   |                        |
|                      | Evaluate usefulness of                    | <ul><li>Packaging</li></ul>                             | of branding and packaging   |                        |
|                      | the PLC in decision                       | – Branding  | Illustrating PLC for a      |                        |
|                      | making                                    | - Product life cycle (PLC):                             | particular product          |                        |
|                      |   | <ul> <li>Product portfolio planning (BCG</li> </ul>     | • Evaluating the usefulness |                        |
|                      |   | matrix)   | of the PLC model to         |                        |
|                      |   |   | functional managers         |                        |
|                      |   |   | Using the Boston            |                        |
|                      |   |   | Consulting Group (BCG)      |                        |
|                      | Analyse market growth                     | <ul><li>Ansoff matrix</li></ul>                         | matrix in product portfolio |                        |
|                      | strategies of a product                   |   | planning                    |                        |

| <ul> <li>Explain pricing objectives</li> <li>Analyse factors influencing pricing decisions</li> <li>Evaluate pricing strategies</li> </ul> | <ul> <li>ii. Price</li> <li>Pricing objectives</li> <li>Determinants of price such as costs, supply, income, competition</li> <li>Pricing strategies</li> </ul> | <ul> <li>Evaluating market growth strategies of a product using the Ansoff matrix</li> <li>Analysing various pricing objectives</li> <li>Discussing factors influencing pricing decisions</li> <li>Analysing pricing strategies</li> </ul> |
|--|---|--|
| Examine the importance of promotion  |   | <ul> <li>Discussing importance of promotion</li> <li>Analysing relationship between product</li> </ul>   |
|  |   | positioning and promotion  • Discussing promotion mix elements  • Creating advertisements  • Determining promotional budget  |
|  |   | analysing the effect of promotional expenditure on sales   |

| <ul> <li>Apply appropriate promotion mix elements to different situations</li> <li>explain the importance of promotional budgets</li> <li>determine the relationship between promotion expenditure and sales</li> <li>assess the effect of a promotional campaign on sales</li> <li>evaluate various distribution channels</li> <li>explain factors influencing choice of distribution channels</li> </ul> | <ul> <li>iii. Promotion         <ul> <li>Importance of promotion such as product positioning</li> <li>Promotion mix elements such as advertising, publicity, sales promotion, public relations, direct marketing</li> </ul> </li> <li>iv. Place         <ul> <li>Distribution channels</li> </ul> </li> </ul> | <ul> <li>applying a promotional tool of their choice to promote a product</li> <li>measuring effectiveness of the promotional tool on sales</li> <li>analysing the appropriateness of distribution channels</li> <li>examining factors influencing choice of distribution channels</li> </ul> |  |
|--|---|---|--|
|--|---|---|--|

|                   | <ul> <li>explain the importance of<br/>physical evidence,<br/>people and processes to<br/>services marketing</li> </ul> | v. Physical Evidence<br>vi. People<br>vii. Processes   | discussing importance     of physical evidence,     people and processes     to services marketing  |
|-------------------|---|--|---|
| ICTs in marketing | assess the impact of ICTs in marketing  | Impact of ICTs in marketing such as:  - Electronic marketing - Mobile marketing - Social media marketing | <ul> <li>discussing impact of ICTs in marketing</li> <li>applying ICT tools in marketing</li> </ul> |
|                   |   | Social incula marketing  |   |

## **OPERATIONS MANAGEMENT**

| TOPIC | LEARNING OBJECTIVES:        | CONTENT                        | SUGGESTED      | RESOURCES |
|-------|-----------------------------|--------------------------------|----------------|-----------|
|       | learners should be able to: | (knowledge, skills, values and | ACTIVITIES AND |           |

|   |   | attitudas)  | NOTES   |                       |
|---|---|---|---|-----------------------|
|   |   | attitudes)  | NOTES   |                       |
| Operational Efficiency  • Inventory control | <ul> <li>Evaluate the main methods of inventory control.</li> <li>Calculate EOQ</li> <li>Assess the importance of stock within businesses</li> </ul>                | Methods of inventory control such as  • Just In Time (JIT)  • Stock control chart  • Economic Order Quantity (EOQ)  • importance of stock within businesses | <ul> <li>Describing the main methods of inventory control.</li> <li>Illustrating components of stock control chart</li> <li>Assessing methods of inventory control</li> <li>Calculating EOQ</li> <li>Explaining the importance of inventory within businesses.</li> </ul> | recommended textbooks |
|   | <ul> <li>Assess the Costs and benefits of holding stock.</li> </ul>   | Costs and benefits of holding stock.  | <ul> <li>Describing the costs<br/>and benefits of<br/>holding stock.</li> </ul>   |                       |
| • Work study                                | <ul> <li>Explain the concept of work study</li> <li>Assess the usefulness of the results of work study as a way of improving efficiency and productivity</li> </ul> | <ul> <li>Work study</li> <li>Work measurement</li> <li>method study</li> </ul>  | <ul> <li>Discussing the concept of work study</li> <li>Evaluating the usefulness of the results of work study</li> </ul>  |                       |

| Lean Production    | Evaluate the appropriateness of lean production techniques n different circumstances.                             | <ul> <li>Lean Production Techniques such as</li> <li>Just In Time(JIT)</li> <li>Total quality management (TQM)</li> <li>Quality circles</li> </ul>  | <ul> <li>Explaining the lean production techniques</li> <li>Debating the appropriateness of lean production techniques in different circumstances.</li> <li>Researching on the benefits and limitations of using lean production techniques</li> </ul> | <ul> <li>recommended textbooks</li> <li>case study</li> <li>ICT tools</li> <li>charts</li> </ul>                    |
|--------------------|---|---|--|---|
| Quality management | <ul> <li>Discuss the techniques of quality control</li> <li>Evaluate the importance of quality control</li> </ul> | <ul> <li>Quality control techniques such as:         <ul> <li>Inspection</li> <li>Random sampling</li> <li>Testing</li> <li>Involving workers</li> <li>Total Quality Management (TQM)</li> <li>Kaizen groups</li> </ul> </li> </ul> | <ul> <li>Explaining methods of quality control</li> <li>Discussing the benefits and limitations of quality control</li> <li>Visiting manufacturing companies to observe the quality control measures used.</li> </ul>                                  | <ul> <li>recommended textbooks</li> <li>case study</li> <li>ICT tools</li> <li>charts</li> <li>magazines</li> </ul> |

|   | Evaluate the quality control methods                              | <ul> <li>Quality control methods such as:</li> <li>Feed forward</li> <li>Concurrent</li> <li>Feedback</li> </ul>                            | <ul> <li>Applying quality control methods to school projects</li> <li>Assess the effectiveness of quality control methods in improving the quality of a product</li> </ul>   |   |
|---|---|---|--|---|
|   | Assess the importance of quality assurance in improving standards | Quality assurance   | Discussing the importance of quality assurance   |   |
| Impact of ICTs on<br>Operations<br>Management | Apply ICTs in operations management activities                    | Impact of ICTs in operations management activities such as:  - Inventory control - Production - Quality control - Lean production - Costing | <ul> <li>constructing an inventory chart using a computer</li> <li>Discussing the impact of ICTs on production techniques such as:         <ul> <li>Computer aided design (CAD)</li> <li>Computer Aided Manufacturing (CAM)</li> </ul> </li> </ul> | <ul> <li>chart</li> <li>recommended textbooks</li> <li>ICT tools</li> <li>handouts</li> </ul> |

## TOPIC 7 FINANCE AND ACCOUNTING

| TOPIC      | LEARNING OBJECTIVE learners should be able to:  | CONTENT (knowledge, skills, values and attitudes)  | ACTIVITIES  | RESOURCES |
|------------|---|--|---|-----------|
| Accounting | <ul> <li>draw up a straightforward financial statement</li> <li>interpret financial statements</li> <li>apply financial statements information to make decisions</li> </ul> | <ul> <li>Financial statements</li> <li>Users of financial statements</li> <li>Statement of financial position</li> <li>income statement</li> <li>statement of cash flow (direct and indirect methods)</li> </ul>     | <ul> <li>Identifying users of financial statements</li> <li>Analysing financial statements</li> <li>using financial statements information to make decisions</li> <li>computing depreciation</li> </ul> | •         |
|            | calculate depreciation<br>using various methods   | <ul><li>Depreciation</li><li>Straight line</li><li>reducing balance</li></ul>  | <ul> <li>using different methods</li> <li>Discussing differences between straight line and diminishing balance method of depreciation</li> </ul>  |           |
|            | Explain the advantages<br>and disadvantages of<br>stock valuation methods   | <ul><li>Stock valuation</li><li>- LIFO</li><li>- FIFO</li><li>- AVCO</li></ul>   | <ul> <li>discussing advantages<br/>and disadvantages of<br/>stock valuation methods</li> </ul>  |           |
|            | <ul> <li>Calculate ratios</li> <li>Interpret ratios</li> <li>Evaluate the usefulness of ratio analysis in decision</li> </ul>   | <ul> <li>Ratio Analysis</li> <li>Financial efficiency ratio – stock turnover,</li> <li>debtor days and creditor days.</li> <li>Investor ratios – dividend yield, dividend cover and price earnings ratio.</li> </ul> | <ul> <li>Calculating ratios</li> <li>Applying ratios in decision making</li> <li>discussing the</li> </ul>  |           |

| making  | <ul><li>Limitations of ratio analysis.</li><li>Trend analysis of ratios and inter-firm comparisons.</li></ul>                               | usefulness of ratio<br>analysis  |
|---|---|--|
| Calculate payback period,     ARR and NPV   | <ul> <li>Investment Appraisal techniques such as:</li> <li>payback period, average rate of return (ARR), Net Present Value (NPV)</li> </ul> | calculating ARR, NPV and payback period  |
| <ul> <li>Analyse investment appraisal techniques</li> <li>Evaluate the usefulness of different appraisal techniques in decision making</li> <li>Discuss factors influencing investment decisions.</li> </ul>        | Factors influencing investment decisions such as political, legal, economic, investor confidence  | <ul> <li>discussing advantages and disadvantages of investment appraisal techniques</li> <li>assessing the applicability of different investment appraisal techniques</li> <li>investigating factors influencing investment decisions</li> </ul> |
| <ul> <li>Draw up simple cash flow forecast based on given data.</li> <li>Amend forecasts provided in the light of changes in business circumstances</li> <li>apply cash flow forecasts to make decisions</li> </ul> | <ul> <li>Cash flow forecasts</li> <li>Managing cash flows</li> </ul>  | <ul> <li>drawing up cash flow forecasts</li> <li>adjusting cash flow forecasts</li> <li>using cash flow forecasts to make decisions</li> </ul>   |

| Explain the purpose of budgets  | <ul> <li>Budgeting:</li> <li>The purpose of budgeting</li> <li>The purpose of budgetary control</li> </ul> | Discussing purpose of budgets and budgetary control  |
|---|--|--|
| <ul> <li>Prepare a budget</li> <li>Assess benefits and drawbacks from of using budgets</li> </ul> | - Types of budgets such as flexible budgets and zero-based budgets.  | <ul> <li>Drawing up budgets</li> <li>Discussing benefits and drawbacks of budgets</li> </ul> |

#### 9.0 ASSESSMENT

The learners shall be assessed through School Based Continuous Assessment (SBCA) and Summative Assessment (SA). These assessments shall be guided by the principles of inclusivity, practicability, authenticity, transparency, flexibility, validity and reliability. The principles are crucial for creating a supportive and effective learning environment that fosters growth and development in learners at secondary school level. Arrangements, accommodations and modifications shall be visible to enable candidates with special needs to access assessments.

This section covers the assessment objectives, the assessment model, the scheme of assessment, and the specification grid.

## 9.1 Assessment Objectives

Learners shall be assessed on their ability to:

- 9.1.1 demonstrate knowledge of principles, techniques and ideas in business studies
- 9.1.2 interpret and present business information
- 9.1.3 apply acquired competences and techniques to make business decisions
- 9.1.4 assess the impact of the environment in which business operates
- 9.1.5 design and implement a business plan

### 9.2 Assessment Model

Assessment of learners shall be both Continuous and Summative as illustrated in Figure 1. School Based Continuous Assessment shall include recorded activities from the School Based Projects done by the learners. The mark shall be included on learners' end of term and year reports. Summative assessment at school level shall include terminal examinations which are at the end of the term and year.

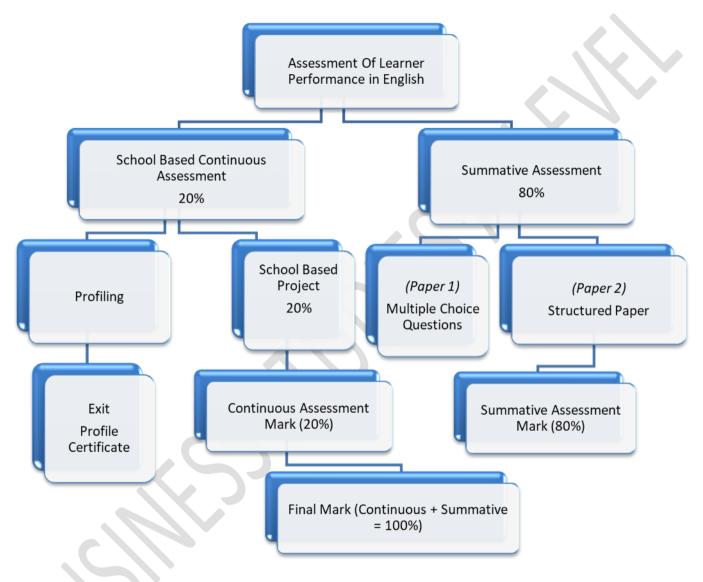


Fig. 1 Assessment Model

In addition, learners shall be profiled and learner profile records established. Learner profile certificates shall be issued for checkpoints assessment in schools as per the dictates of the Teacher's Guide to Learning and Assessment. The aspects to be profiled shall include learner's prior knowledge, values and skills, and subsequently the new competences acquired at any given point.

### 9.3 Scheme of Assessment

The Assessment Model shows that learners shall be assessed using both School Based Continuous Assessment and Summative Assessment for both School and ZIMSEC assessments.

The table shows the Scheme of Assessment where 20% is allocated to School Based Continuous Assessment and 80% to School or ZIMSEC Summative Assessment.

| FORM OF ASSESSMENT                 | WEIGHTING |
|------------------------------------|-----------|
| School Based Continuous Assessment | 20%       |
| Summative Assessment               | 80%       |
| Total                              | 100%      |

## 9.3.1 Description of School Based Continuous Assessment

Learners shall do one school-based project per grade which contributes to 20% of the end of year final mark. The end of year summative assessment shall then contribute 80%. However, for ZIMSEC public examinations, two (2) school-based projects shall be considered as School Based Continuous Assessment at Form 6. The two School Based Projects shall include those done during Form 5 and 6 sessions. Each will contribute 10%.

# 9.3.1.1: School – Based Project Continuous Assessment Scheme

The Table given below shows the Assessment Scheme for the School Based Project.

| Project Execution Stages | Description  | Timelines        | Marks |
|--------------------------|--|------------------|-------|
| 1                        | Problem Identification                                   | January          | 5     |
| 2                        | Investigation of related ideas to the problem/innovation | February         | 10    |
| 3                        | Generation of possible solutions                         | March            | 10    |
| 4                        | Selecting the most suitable solution                     | April-May        | 5     |
| 5                        | Refinement of selected solution                          | June             | 5     |
| 6                        | Presentation of the final solution                       | July             | 10    |
| 7                        | Evaluation of the solution and Recommendations           | August-September | 5     |
|                          | TOTAL  |                  | 50    |

The assessment scheme shows the stages that shall be executed by pupils and the timeline at which each stage shall be carried out. Possible marks, totalling 50, are highlighted to indicate how much can be allocated.

# 9.3.2 Description of the ZIMSEC Summative Assessment

ZIMSEC Summative Assessment shall be a public examination at Form 6. The examination shall consist of two (2) papers.

### 2.9 SUMMATIVE ASSESSMENT

**Paper 1:** Structured Short Questions

The paper consists of 2 sections which are Section A and Section B

### **Section A**

Structured Questions totaling 70 marks

### **Section B**

Case Study totaling 30 marks

Time: 3 hours Weighting: 50%

### Paper 2:

The paper consists of 2 sections which are Section A and Section B

## Section A – Data Response

Case study totaling 25 marks

## **Section B - Essays**

3 essay questions totaling 75 marks will be answered out of 9 questions

Time: 3 hours Weighting: 50%

### **Examinations**

| Title                               | Duration | Marks | Weighting (%) |
|-------------------------------------|----------|-------|---------------|
| Paper 1 – Structured and Case Study | 3 hours  | 100   | 50            |
| Paper 2 – Data Response and Essays  | 3 hours  | 100   | 50            |

# 2.10 SPECIFICATION GRID

| Skill                       | Paper 1 | Paper 2 |
|-----------------------------|---------|---------|
| Knowledge and comprehension | 40%     | 40%     |
| Application and Analysis    | 40%     | 40%     |
| Problem solving             | 20%     | 20%     |
| TOTAL                       | 100%    | 100%    |