



THE REPUBLIC OF UGANDA

Ministry of Education and Sports

Lower

Secondary

Curriculum



ENTREPRENEURSHIP SYLLABUS



NCDC

NATIONAL CURRICULUM
DEVELOPMENT CENTRE

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INTRODUCTION

The UNESCO Education Strategy (2014 – 2021) advocates for a humanistic and holistic vision of education as a fundamental human right that is essential to personal and socio-economic development. UNESCO further recommends, societies that are just, inclusive, peaceful and sustainable by 2030. The Uganda Vision 2040 aims to transform Uganda into a modern and prosperous country, while the NDP recognises the existing weaknesses in education, including the low efficiency and variable quality at the secondary level. The Sustainable Development Goal 4 advocates for inclusive and quality education, while the National Development Plan II focuses on enhancement of human capital, development, strengthening mechanisms for quality, effective efficient service delivery and improvement of quality and relevance of skills development. The NRM Manifesto (2016-2021), emphasises continuous assessment examination systems , strengthening soft skills, which promote self-esteem, conscientiousness and a generally positive attitude to work, promoting e-learning and computer literacy in order to enhance learning outcomes. All these are lacking and where they exist it is at a minimum level.

In alignment with the above, the Education and Sports Sector Strategic plan (2017/20) advocates for delivery of equitable, relevant and quality education for all. The current secondary school curriculum of Uganda, although highly regarded by some, is focused on the needs of a tiny academically oriented elite yet the needs of the majority of learners need to be the focus. The Ministry of Education and Sports (MoES) through the National Curriculum Development Centre (NCDC) therefore, undertook a review of the Lower Secondary Curriculum, aimed at providing a learning environment, opportunities, interactions, tasks and instructions that foster deep learning by putting the learner at the centre of the learning experience. This is in line with aims of secondary education in Uganda as outlined opposite.

The aims of secondary education in Uganda are to:

- Instill and promote national unity, an understanding of the social and civic responsibilities, strong love and care for others and respect for public property, as well as an appreciation of international relations and beneficial international co-operation;
- Promote an appreciation and understanding of the cultural heritage of Uganda including its languages;
- Impart and promote a sense of self discipline, ethical and spiritual values, personal and collective responsibility and initiative;

- Enable individuals to acquire and develop knowledge and an understanding of emerging needs of society and the economy;
- Provide up-date and comprehensive knowledge in theoretical and practical aspects of innovative production, modern management methods in the field of commerce and industry and their application in the context of socio-economic development of Uganda;
- Enable individuals to develop basic scientific, technological, technical, agricultural and commercial skills required for self-employment;
- Enable individuals to develop personal skills of problem solving, information gathering and interpretation, independent reading and writing, self improvement through learning and development of social, physical and leadership skills such as are obtained through games, sports, societies and clubs;
- Lay the foundation for further education;
- Enable the individual to apply acquired skills in solving problems of community, and to develop a strong sense of constructive and beneficial belonging to that community;
- Instill positive attitudes towards productive work and strong respect for the dignity of labour and those who engage in productive labour activities;
- Develop a positive attitude towards learning as a lifelong process.

BACKGROUND TO THE NEW CURRICULUM

The reform was based on the Education Sector Strategic Plan (ESSP), 2009 – 2018) which set out strategies to improve the quality and relevance of secondary education. The ESSP's sub-objective 2.2 was to ensure that "Post-primary students [are] prepared to enter the workforce and higher education". This is also in line with the current strategic plan of 2017-2020. To achieve this objective, one of the Ministry's strategies was to revise the curriculum and improve instruction and assessment by eliminating the short comings in the current curriculum.

The review focused on: producing a secondary school graduate who has the competences that are required in the 21st century; promoting values and attitudes; effective learning and acquisition of skills in order to reduce unemployment among school graduates.

The reform also aimed at reducing the content overload and contact hours in the classroom so as to create time for: research and project work; talent development and creativity; allowing for emerging fields of knowledge across all subjects and doing away with obsolete information. There was a need to address the social and economic needs of the country like the mining sector, tourism, services provision, science and technology development and to ensure rigorous career guidance programme to expose learners to the related subjects. This will enable learners to make informed choices as they transit and to equip them with knowledge and skills that will enhance their competitiveness in the global value chain.

To meet these requirements, the reforms are based on:

- The development of a holistic education for personal and national development based on clear shared values
- A commitment to higher standards, deeper understanding and greater opportunities for learners to succeed
- A focus on the key skills that are essential to work, to learning, and to life, and which will promote life-long learning
- An integrated and inclusive approach that will develop the ability to apply learning in practical situations.

The ESSP further outlines what the reforms imply:

"This reform will necessitate a sweeping revision of the general secondary curriculum, away from strictly academic learning objectives that are thought to prepare students for erudite higher education and towards a set of competencies that serve both those who continue their education after S4 and those who choose to enter the workforce. The new curriculum will enable learners to acquire specific vocational skills that they can use once they enter the world of work. The new curriculum will help learners make informed decisions as citizens and family members, and it will give those who continue with their education, either immediately in S5 or later in life, the learning skills they need to think critically and study efficiently."

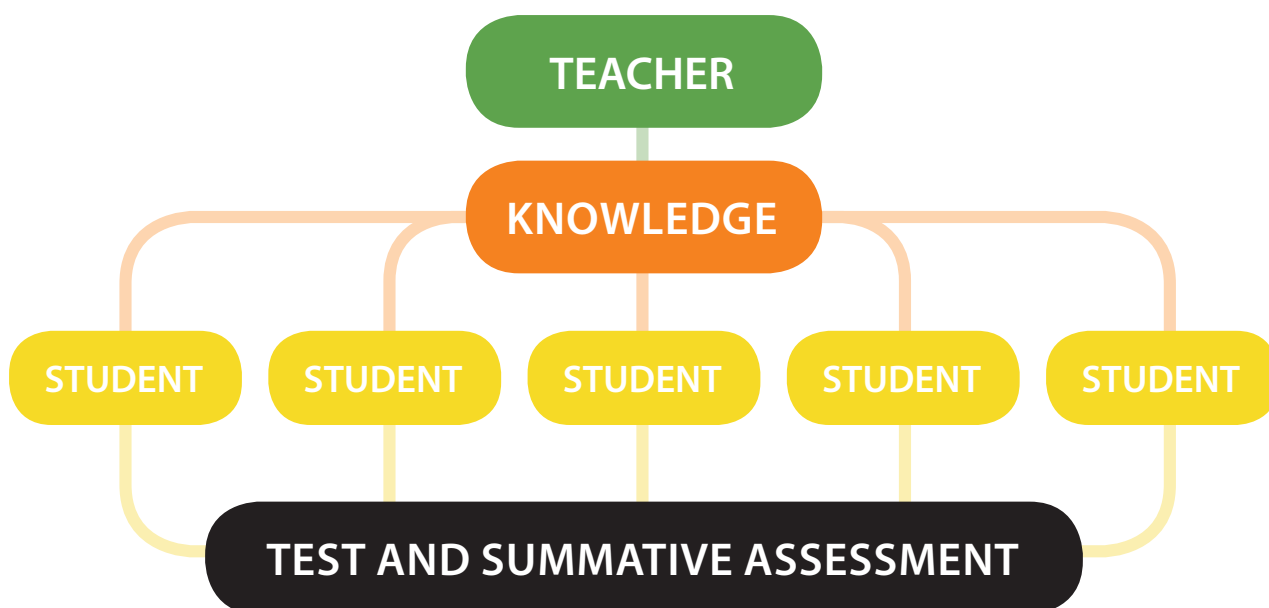
KEY CHANGES

The key change in the new curriculum is a move from a knowledge-based curriculum to a competence and skill-based curriculum. It is no longer sufficient to accumulate large amounts of knowledge. Young people need to develop the ability to apply their learning with confidence in a range of situations. They need to be able to use knowledge creatively. A level of competence is the ability to use knowledge rather than just to acquire it. This requires an active, learner-centred rather than passive, teacher-centred approach.

This approach to teaching and learning is in support of the Sustainable Development Goals (SDG's), otherwise known as the Global Goals. These are a universal call to action to end poverty, protect the planet and ensure that all people enjoy peace and prosperity. The key changes in the curriculum will ensure that Uganda is making good progress towards SDG 4 in particular which aims to ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

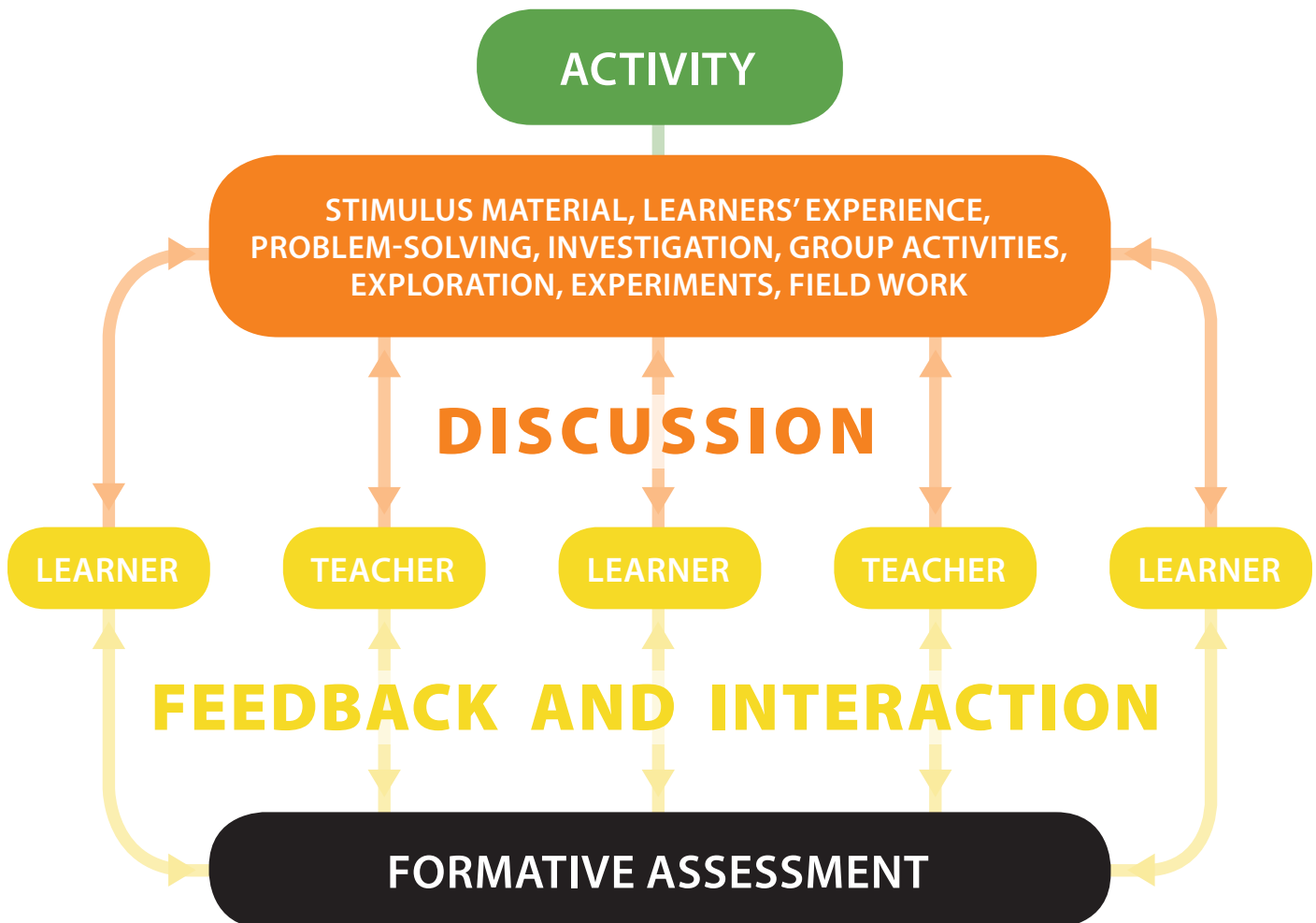
The change can be summarised in the following diagrams.

PREVIOUS KNOWLEDGE-BASED CURRICULUM



Knowledge-based teaching was based on transferring knowledge from the teacher to the students. The teacher had knowledge and transferred this knowledge to the students by lecturing, talking, asking them to read the text book or writing notes on the board for the students to copy and learn. Students acquired the knowledge, often without fully understanding it, and were tested at the end of a unit, term or school course to see if they had remembered it. The knowledge was based mainly on the knowledge in the subjects traditionally taught at University, and little attempt was made to make it relevant to young people's own lives. The whole education system was seen by many people as a preparation for University, but the vast majority of learners never reach university. The new curriculum will cater for this majority as well as those who later go on to University.

NEW COMPETENCE BASED CURRICULUM



In the new competence-based approach, the “student” becomes a “learner”. The new Learning Outcomes can only be achieved through active engagement in the learning process rather than simply absorbing knowledge given by the teacher.

The teacher needs to build on the learners’ own knowledge and experience and create Learning Activities through which learners can explore the meaning of what is being learned and understand how it is applied in practical situations.

Teaching and learning becomes a two way process of dialogue between the Teacher and Learners. Learners also learn from each other through discussion. Assessment also becomes a two way process of formative assessment; not just to give grades but to find out problems the learners may be having and help to solve them.

THE NEW CURRICULUM

The new curriculum focuses on four “Key Learning Outcomes” of: self – assured individuals; responsible and patriotic citizens; lifelong learners; positive contributors to society. The curriculum emphasises knowledge, application and behavioural change. It is based on a clear set of values which must be imparted to learners during the learning process.

At the heart of every subject there are generic skills that allow development into life-long learners. Besides, there are also cross cutting challenges that are embedded across subjects to enable learners understand the connections between the subjects and complexities of life.

Key Learning Outcomes

The new curriculum sets out ‘Key Learning Outcomes’ that sum up the expectations of the curriculum as a whole, and set out clearly the qualities that young people will develop.

By the end of the educational process, young people will become:

Self-assured individuals who:

- Demonstrate self- motivation, self-management and self-esteem
- Know their own preferences, strengths and limitations
- Adjust their behaviour and language appropriately to different social situations
- Relate well to a range of personality types

Responsible and patriotic citizens who:

- Cherish the values promoted in the curriculum
- Promote the development of indigenous cultures and languages and appreciate diversity, equity and inclusiveness
- Apply environmental and health awareness when making decisions for themselves and their community
- Are positive in their own identity as individuals and global citizens
- Are motivated to contribute to the well-being of themselves, their community and the nation

Lifelong learners who:

- Can plan, reflect and direct their own learning
- Actively seek lifelong learning opportunities for personal and professional development

Positive contributors to society who:

- Have acquired and can apply the Generic Skills
- Demonstrate knowledge and understanding of the emerging needs of society and the economy
- Understand how to design, make and critically evaluate products and processes to address needs
- Appreciate the physical, biological and technological world and make informed decisions about sustainable development and its impact on people and the environment.

Values

The new curriculum is based on a clear set of values. These values underpin the whole curriculum and the work of schools. They are also the values on which learners need to base their lives as citizens of Uganda.

- Peace and harmony
- Integrity and honesty
- Patriotism
- Positive attitude towards work
- Respect for human rights
- Self-Control

These values are not taught directly in lessons, nor will they be assessed, but they will inform and shape all teaching and learning.

Generic Skills

The generic skills lie at the heart of every Subject. They are the skills that enable the learner to access and deepen learning across the whole curriculum. They are the same skills that are sought by employers and which will unlock the world of work. They are the skills that allow young people to develop into lifelong learners who can adapt to change and cope with the challenges of life in the 21st Century.

Young people need to be able to think critically and solve problems, both at school and at work. They need to be creative and innovative in their approach to learning and life. They need to be able to communicate well in all forms, co-operate with others and also work independently. They need to be able to use functional mathematics and ICT effectively.

Critical thinking and problem-solving

- Plan and carry out investigations
- Sort and analyse information
- Identify problems and ways forward
- Predict outcomes and make reasoned decisions
- Evaluate different solutions

Creativity and innovation

- Use imaginations to explore possibilities
- Work with others to generate ideas
- Suggest and develop new solutions
- Try out innovative alternatives
- Look for patterns and make generalisations

Communication

- Listen attentively and with comprehension
- Talk confidently and explain things clearly
- Read accurately and fluently
- Write and present coherently
- Use a range of media to communicate idea

Co-operation and Learning

- Work effectively in diverse teams
- Interact effectively with others
- Take responsibility for own learning
- Work independently with persistence
- Manage goals and time

Calculation and ICT

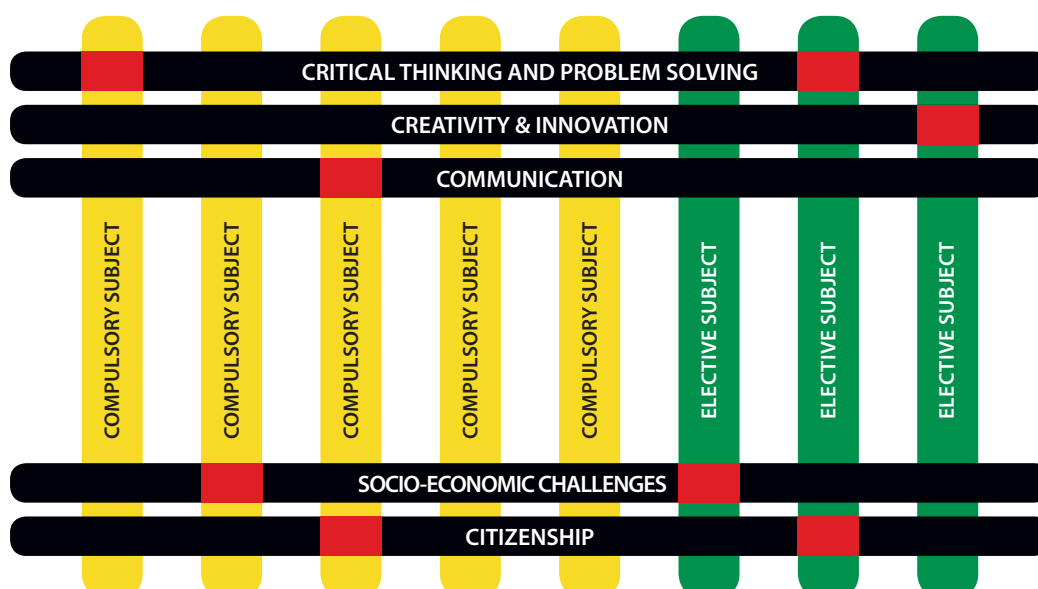
- Use numbers and measurements accurately
- Interpret and interrogate mathematical data
- Use mathematics to justify and support decisions
- Use technology to create, manipulate and process information
- Use technology to collaborate, communicate and refine their work

GENERIC SKILLS WITHIN ENTREPRENEURSHIP

These skills are not separate subjects in themselves; they are developed within the subjects of the curriculum. They also help learning within those subjects. It is when these generic skills are deployed that learning is most effective.

The generic skills are a key part of the new curriculum. They have been built into the syllabuses for each of the Subjects, and these Subjects provide the context for the skill development. Entrepreneurship provides a rich context for learners to communicate, co-operate, and to think critically about how the world works and to understand the world from an entrepreneurial point of view.

The Subjects also provide the contexts for progression within the skills. The same skill definitions apply to all year groups, and skills progression is provided by the increasing complexity of the subject matter within each Subject. For example, within 'critical thinking', learners begin thinking critically about the relatively simple subject matter in Senior 1 and then progress to thinking about the much more complex matters in Senior 4. Thus the progression is in the increasing complexity of the matters being thought about.



Cross-cutting Challenges

There are some issues that young people need to learn about, but which are not confined to one Subject. These are the 'Cross-cutting Challenges' and they need to be studied across the Subjects. These issues develop learners' understanding of the connections between the Subjects, and so of the complexities of life.

The Cross-cutting Challenges identified in the curriculum are:

- Environmental awareness
- Health awareness
- Diversity and inclusion

- Socio-economic challenges
- Citizenship

These have been built into the syllabuses of each Subject. The way in which they operate within the Subject is very similar to the generic skills. Entrepreneurship provides a very good context for considering diversity and inclusion, socio-economic challenges and citizenship.

ENTREPRENEURSHIP WITHIN THE NEW CURRICULUM

Entrepreneurship is a compulsory subject in Senior 1 and 2 and an elective subject in Senior 3 and 4.

Time allocation

ENTREPRENEURSHIP	SENIOR 1 & 2	SENIOR 3 & 4
	2 periods a week	4 periods a week

Rationale

Uganda's Vision 2040 and the National Development Plan emphasizes the importance of developing our ability to use the technologies available to us - both emerging and traditional - to build our society. This curriculum emphasizes that the learner should be able to understand and use these technologies, and also know how to extract value from them. This means that the learner must have strong skills and should develop competences to contribute to creating employment opportunities for self and for others.

Uganda has abundant resources which are either unutilised, under-utilised or mis-utilised. Entrepreneurship Education will help build the abilities of learners to identify these resources and put them to proper use to make a productive living. This helps to increase the standards of living of the people.

This will go a long way in preparing learners to be self-reliant and productive in the society to meet the demands of the competitive market. Entrepreneurship education will also help to utilise and apply the skills from other subjects in order to produce goods and services.

Entrepreneurship Education is designed to introduce the learner to the importance of scanning the environment for opportunities and resources, Identifying viable business ventures, starting-up a business, managing a business and utilising support services to run a business effectively and successfully.

Teaching and Learning: Entrepreneurship

The thrust of the new syllabuses is experiential and towards deeper understanding. The focus in Entrepreneurship is on the development of the understanding and skills needed to develop ideas, identify commercial possibilities and to plan and develop a business enterprise.

The new syllabuses provide learners with a wide range of contexts in which to develop this understanding, and these contexts are designed to engage the interest of the learner and to provide opportunities to build life-related knowledge, experience and skills. Teachers are encouraged to go beyond the textbooks and provide as many meaningful contexts as possible. The generic skills have been integrated throughout the curriculum and can only be acquired through active approaches.

The role of the teacher is to build on learners' existing knowledge and experience, but to extend that by posing problems to the learners. This makes them think about their

own ideas and experiences as well as adding new knowledge and skills to it.

Learners need to interact with real situations inside and outside the classroom. They need to look at pictures or diagrams, examine statistics, or read texts from a range of sources. They need to find out knowledge and ideas for themselves. They should then be expected to express these in their own words, not those of the teacher, and so demonstrate that they have understood what they have learnt.

In this approach, learners are encouraged to:

- Be responsible for their own learning
- Think for themselves and form their own ideas and opinions
- Become critical thinkers, ready to face new challenges and situations for themselves

THE ENTREPRENEURSHIP SYLLABUS

Programme Planner

SENIOR 1	AREA OF LEARNING	THEME	DURATION (NUMBER OF PERIODS)
Term 1	Creating an Entrepreneurial Awareness	Introduction to Entrepreneurship Education	24
Term 2	Scanning the environment	Businesses in Uganda	12
		Business Ideas and Business Opportunities	12
Term 3	Start- up process	Business Start-up Process	14
		Introduction to Government Revenue	10
Total			72

SENIOR 2	AREA OF LEARNING	THEME	DURATION (NUMBER OF PERIODS)
Term 1	Business Management	Legal Forms of Business Ownership	12
		Production in Business	12
Term 2	Business Management	Marketing in a Small Business Enterprise	24
Term 3	Business Support	Money and Financial Institutions	14
		Taxation	10
Total			72

SENIOR 3	AREA OF LEARNING	THEME	DURATION (NUMBER OF PERIODS)
Term 1	Business Management	Business Planning	48
Term 2	Business Management	Introduction to Principles of Accounting	48
Term 3	Business Management	Introduction to Principles of Accounting	34
		Tax Administration	14
Total			144

SENIOR 4	AREA OF LEARNING	THEME	DURATION (NUMBER OF PERIODS)
Term 1	Business support	Insurance	48
Term 2	Business support	International Trade	48
Term 3	Business support	Tax Compliance	40
Total			136

The syllabus details for all subjects are set out in three columns:

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT ACTIVITIES
The knowledge, understanding or skills expected to be learned by the end of the topic	The sort of learning activities that include the generic skills and that will help learners achieve the Learning Outcomes.	Opportunities for assessment within the learning

Teachers should base their lesson plans on the Learning Outcomes using the Suggested Learning Activities as a guide. These are not the only possible learning activities, and teachers are encouraged to extend these and devise their own that are appropriate to the needs of their class.

DETAILED SYLLABUS FOR ENTREPRENEURSHIP

SENIOR 1: TERM 1

Theme: Introduction to entrepreneurship education

SUB-TOPIC 1.1: THE ENTREPRENEUR

24 PERIODS

Competency: By the end of this topic the learner should be able to:

1. appreciate the purpose of studying Entrepreneurship Education
2. demonstrate the characteristics of an Entrepreneur.

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
<ul style="list-style-type: none"> a) understand the purpose of Entrepreneurship Education. (u) b) identify key characteristics of an entrepreneur. (k) c) assess the benefits of an entrepreneur. (s) 	<ul style="list-style-type: none"> • Learners to be given a definition of Entrepreneurship to discuss. Can they tell each other what they understand in their own words? • As a group, learners produce a mind-map to show the purpose of Entrepreneurship Education. • Learners design a poster to advertise why students should study Entrepreneurship Education and share these with the rest of the class. • In pairs, learners consider what characteristics define an entrepreneur, giving reasons to justify their responses. Ask learners to explore and decide how they differ in their approach and success. • In pairs, learners create a list of key characteristics of an entrepreneur to share with the rest of the class. • In groups, learners now think of and identify entrepreneurs in their communities, explaining the characteristics they have that make them an entrepreneur. • Teacher invites successful entrepreneurs (male/female) from their community to class. In groups, learners identify key questions to ask the entrepreneurs. • In groups, learners revisit their list of key characteristics of an entrepreneur and add further information to this from their questioning and understanding. 	<ul style="list-style-type: none"> • Observe the posters produced by learners to explore how clear they are in describing and persuading people to study Entrepreneurship Education. • Observe learners interacting with the visiting entrepreneur. Do learners ask relevant questions that build on previous answers during the interview? • In conversation, ask learners about the report they have written as a result of the interview with a successful entrepreneur. Evaluate the extent to which learners describe key characteristics and skills all entrepreneurs share.

SENIOR 1: TERM 1**Theme: Introduction to entrepreneurship education****SUB-TOPIC 1.2: RISKS IN BUSINESS**

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
a) identify risks in business (k) b) assess risks in business (s, gs)	<ul style="list-style-type: none"> Learners should study a range of case studies that illustrate different sorts of risks and listen to accounts from business people. Working in groups, they should identify the different risks in the studies and agree explanations for these and ways of minimising the risks. They should present findings to the class about business risks in various ways (using ICT where possible). They should play risk-taking simulation games to distinguish between the types of risk and how they can be assessed. 	<ul style="list-style-type: none"> In conversation, ask learners to explain the risk that is illustrated in a case study describing a new business. Observe how well learners listen to presentations from their peers, and the extent to which they ask relevant questions.

SENIOR 1: TERM 1**Theme: Introduction to entrepreneurship education****SUB-TOPIC 1.3: CREATIVITY AND INNOVATION**

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
a) demonstrate creativity and innovation through designing, making and evaluating a product (gs, s)	In groups learners will: <ul style="list-style-type: none"> generate ideas as to how they will make a product eg. devise a bridge-making simulation game using a range of locally available resources. They will explain this to the class. They should plan what they will need to do, agreeing a set of actions and alternatives if needed. communicate design ideas for different products in different ways, bearing in mind aesthetic qualities and purpose for which the product was intended. identify and then select key local resources and techniques, and then justify to class why they 	<ul style="list-style-type: none"> Observe how well learners communicate a design for an innovative product. Evaluate how they present their ideas and how effectively they are able to articulate key features. Challenge groups to develop criteria with which they are able to evaluate/judge each other's games/product. Evaluate how well the criteria judge quality of design and process.

SENIOR 1: TERM 1

Theme: Introduction to entrepreneurship education

SUB-TOPIC 1.4: TECHNOLOGY AND BUSINESS

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
a) demonstrate their understanding of the role technology plays in businesses (u)	<ul style="list-style-type: none"> In groups, learners consider the statement: Technology in business is a necessity. Learners to start by thinking through the different ways in which technology can be used in business. What are the benefits and challenges of e-business? Challenge learners to think of examples of businesses in Uganda that use technology, and then relate this to the benefits/challenges. In groups, learners present their ideas to the class about the use of technology in businesses that they know about or have researched. 	<ul style="list-style-type: none"> Critically review writing by learners to describe a business that they know well. Evaluate how well learners describe the role of technology, and the challenges and opportunities that this presents to business development. In conversation with learners, discuss contrasting examples of the way technology has been used in large businesses across Africa. Evaluate the extent to which learners are able to identify key factors in what technology is able to bring to a growing business.

SENIOR 1: TERM 2

Theme: Businesses in Uganda

SUB-TOPIC 2.1: TYPES OF BUSINESSES

12 PERIODS

Competency: By the end of this topic the learner should be able to identify and participate in businesses in Uganda.

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
a) describe the various types of businesses in Uganda. (k) b) demonstrate an understanding of the importance of businesses to the community. (u)	<ul style="list-style-type: none"> In groups, learners are presented with a range of businesses in Uganda. Learners can choose a business (all groups to have a different business if possible) and discuss and record: <ul style="list-style-type: none"> what type of business this is what the key characteristics of the business are what benefits this business provides to the country Learners share their recordings about a business with another group, who add any further thoughts by commenting on what has been said and by asking further probing questions. In groups, learners think about a local business that they know of in their communities, and list key features of its organisation and product or service. 	<ul style="list-style-type: none"> Observe and evaluate how well individual learners are able to choose one local business and write a report for their local newspaper about that business. They should include, for example, the type of business it is, key characteristics of the entrepreneur behind the business and how the business has benefited the community and entrepreneur. In conversation with groups of learners, explore to what extent learners recognise the role that businesses have in supporting community cohesion and what challenges a community can face when a new business is developed in their area.

SENIOR 1: TERM 2

Theme: Businesses in Uganda

SUB-TOPIC 2.2: SUCCESS IN BUSINESS

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
<ul style="list-style-type: none"> a) evaluate what makes a business successful (u, s) b) evaluate what causes a business to fail (k, u) c) evaluate ways of reviving a failing business. (k, s) 	<ul style="list-style-type: none"> • Learners should study a range of businesses that are successful and unsuccessful and listen to accounts from business people. • Working in groups, they should identify the indicators of a successful business, factors leading to success in business, causes of business failure. • They should consider ways of presenting findings about successes in businesses to the rest of the class. • Groups can take on the role of one of the businesses that is not successful, and role play how they could revive the business. Groups to share their strategies with another group and to discuss similarities/ differences in strategies identified. 	<ul style="list-style-type: none"> • Ask learners to read a case study about a business that has failed. Evaluate how well learners explain the initial successes of the business, as well as the following steps that led to the business failing. • Ask learners to produce a list of things that a new business should avoid if it is to become successful. Evaluate how well this list reflects what has been learnt in the lesson, as well as new ideas to describe route to business failure.

SENIOR 1: TERM 2

Theme: Business ideas and opportunities

SUB-TOPIC 3.1: BUSINESS IDEAS

12 PERIODS

Competency: By the end of this topic the learner should be able to select a business opportunity from the environment and conduct a market survey.

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
<ul style="list-style-type: none"> a) demonstrate an understanding of how to generate a business idea (u) b) evaluate how to select a good business idea (u, s) 	<ul style="list-style-type: none"> • As a class, learners brainstorm sources of business ideas, grouping them where possible. • In groups, learners discuss factors that lead to a good business idea. Can learners relate the factors to businesses in their community to check them out? • Learners are shown how to create a decision tree, with an explanation of the benefits of thinking in this way. • In groups, learners select a dilemma or probing question and create a decision tree, using a series of questions to map possible outcomes for the dilemma. • Groups present decision tree to another group to work through. 	<ul style="list-style-type: none"> • Ask learners to identify 3 business ideas from a range of sources, including newspapers, magazines and leaflets. In conversation, ask learners to demonstrate their understanding of how they think these businesses ideas can be turned into a real business. • Challenge learners to select what they believe to be a 'good' business idea. In conversation, explore the reasons for their choices and from this, assess their understanding of secure routes to business success.

SENIOR 1: TERM 2**Theme: Business ideas and opportunities****SUB-TOPIC 3.2: BUSINESS OPPORTUNITIES**

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
a) understand the difference between a business idea and a business opportunity (u) b) describe the characteristics of a good business opportunity. (k)	<ul style="list-style-type: none"> Describe and differentiate between a business idea and a business opportunity. In groups, learners think of an example of an idea and one example of an opportunity. Are these good examples of an idea/opportunity? What are the possible outcomes? In groups, learners discuss the characteristics of a good business opportunity. Ask learners to consider well-known businesses, and role play conversations between business people as this opportunity was initially explored. 	<ul style="list-style-type: none"> Observe discussions between learners about how it is possible to turn a business opportunity into a good business idea and vice versa. Evaluate the questions asked by individuals and how well other learners respond to probing questions. Ask learners to explain their ideas for a business opportunity in their community. Evaluate how well their idea reflects their understanding of an opportunity, rather than simply something that they would like to do.

SENIOR 1: TERM 2

Theme: Business ideas and opportunities

SUB-TOPIC 3.3: MARKET SURVEY

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
<ul style="list-style-type: none"> a) understand the importance of a market survey. (u) b) investigate how to carry out a market survey. (s, gs) 	<ul style="list-style-type: none"> • Show learners a good example of an effective market survey and then guide learners on the necessary steps to follow to conduct a market survey. • In groups, learners list reasons why a market survey is important and how it can inform strategies for advertising goods and services. • In groups, learners plan and conduct a simple market survey in the nearby community for a business opportunity, considering the following aspects: <ul style="list-style-type: none"> • customers • price • raw materials • location • competition etc. 	<ul style="list-style-type: none"> • Observe how well learners present a report on what they find out about the structure of market surveys. Aspects of a successful report should include a description of what a market survey can tell you about the customer base, cost/price, attitudes towards materials, the choice of location and aspects of competition. • Ask learners to produce a list of questions which could be used to conduct some research into how well local transport systems work. Observe how effectively these questions could be used in identifying solutions to challenges faced by these systems.

SENIOR 1: TERM 3**Theme: Business start-up process****SUB-TOPIC 4.1: STEPS IN STARTING A BUSINESS****14 PERIODS**

Competency: by the end of this topic the learner should be able to follow the steps involved in starting a business, save money and invest in a profitable venture.

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
a) identify the factors that enable an individual to start up a business, including some basic principles of effective record keeping. (k) b) apply the correct steps in starting a business which will eventually lead to developing a business plan. (k, s) c) prepare a budget, recognising its value to business development. (u, s, gs)	<ul style="list-style-type: none"> Learners brainstorm the factors that enhance business start-ups and explain why they think these factors are important. Learners listen to a presentation from a prominent entrepreneur in their community explaining how he/she started their business. Learners should prepare and ask questions to further their understanding of the steps involved. In groups, learners agree and summarise the steps in starting a business and share these with the class, including how to prepare a budget based on examples of useful budget formats and strategies. 	<ul style="list-style-type: none"> Ask learners to share different opinions and experiences that describe good strategies for starting up a new business. In conversation, evaluate how well learners are able to identify key features of success. Ask learners to work in groups to produce a written report that describes important aspects of a presentation made to the class about business start-ups. Assess how well learners have been able to successfully identify important features.

SENIOR 1: TERM 3**Theme: Business start-up process****SUB-TOPIC 4.2: SOURCES OF BUSINESS FINANCE**

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
a) identify different sources of business finance. (k) b) assess the benefits and challenges of each source of business finance. (s, u, gs)	<ul style="list-style-type: none"> In groups, learners discuss the sources of business finance and justify why these sources are a starting point. Learners read a range of case studies on the sources of business finance, their benefits and challenges. They should discuss the similarities and differences between sources, giving some explanation for them. In groups, learners explore and identify the challenge and benefit of each source, agreeing reasons for their responses. 	<ul style="list-style-type: none"> Ask learners to write a case study to describe a business person in their community which illustrates the source of their funds, the benefits of this source of funds and the challenges presented by this source. In conversation with learners, assess how well they understand the effects of how businesses are funded.

SENIOR 1: TERM 3

Theme: Business start-up process

SUB-TOPIC 4.3: SAVINGS AND INVESTMENTS

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
<ul style="list-style-type: none"> a) compare and contrast the factors that determine saving and investment. (u, s, gs) b) identify the purpose for and forms of saving. (k) c) understand how to prepare a savings plan, including how spreadsheets, books and calculators are used. (u, s, gs) d) identify factors to consider before taking an investment decision. (k, u) 	<ul style="list-style-type: none"> • As a class, learners agree definitions for saving and investment. • In groups, learners investigate and discuss: <ul style="list-style-type: none"> • purpose and forms of saving • purpose and forms of investment • Following the discussion, learners agree a generalised statement to share with the class for when to save and when to invest, providing reasons to support their statements. • Guide learners to prepare a savings plan for themselves. • Learners form a savings group/SACCO and start saving. • In groups, learners investigate a range of investment plans and consider the benefits of each one. • In the group, learners agree one investment plan that they would go with, explaining the benefits of this. 	<ul style="list-style-type: none"> • Ask learners to write a monthly report on their savings and investment activities, identifying any challenges and considering practical solutions to these challenges. Observe how well these reports are written in relation to the accuracy of information and the nature of the content of the report.

SENIOR 1: TERM 3

Theme: Business start-up process

SUB-TOPIC 4.4: LOCATION OF A BUSINESS

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
<ul style="list-style-type: none"> a) identify factors that are considered for locating a business. (k, u) 	<ul style="list-style-type: none"> • In groups, learners discuss factors which influence business location and present this to class. • Learners discuss contrasting locations of businesses and try to link the chosen location to the type of business. They should try to explain situations where the location does not seem to match the type of business. • Learners should discuss what is involved in selecting a location for business, and then design a guide for entrepreneurs who may also wish to do so. 	<ul style="list-style-type: none"> • Ask learners to identify and describe a business in their community and find out the factors that led to its location. Observe how well learners explain their ideas and how relevant they are to business development.

SENIOR 1: TERM 3**Theme: Introduction to Government revenue****SUB-TOPIC 4.5: INTRODUCTION TO GOVERNMENT REVENUE****10 PERIODS**

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
a) explain government revenue and why the government needs revenue. (u) b) explain the sources of government revenue. (u)	<ul style="list-style-type: none"> In groups, learners discuss 'Where does the government get its money from?' Encourage learners to think of examples locally, nationally and internationally. Each group presents its answers to the class, using examples, and also explaining the benefits and disadvantages of these sources of income for the government. Ask learners to look at 2 sources of government revenue in detail. Ask them to present what they can find out about the structures, conditions and aims of these sources in a diagram of their choice so as to be able to compare the sources easily. In groups, learners are provided with a range of sources of government revenue across Africa. They should discuss why governments need this revenue and how it is distributed. Learners should consider the effects of the way revenue is distributed, comparing systems in Uganda to those in other neighbouring countries. Class splits into 2 groups and debates a given example in Uganda where government revenue has benefited/not benefited the community in which they live. The debate should result in a range of further questions that learners can use to conduct further research in government revenue. 	<ul style="list-style-type: none"> Ask learners to conduct a field study around the school community in order to identify facilities which the government has provided. In conversation with learners, ask them to explain which of these facilities have had a particularly positive impact on learning and school improvement in general. Challenge learners to write a letter to the local government, outlining some funds that they believe are required to improve their community. Observe how well learners are able to reasonably request such funds and how relevant they are to the needs of their community.

SENIOR 2: TERM 1

Theme: Legal forms of business ownership

SUB-TOPIC 5.1: FORMS OF BUSINESS OWNERSHIP

12 PERIODS

Competency: by the end of this topic the learner should be able to compare the forms of business ownership and select a suitable one.

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
<ul style="list-style-type: none"> b) describe the legal forms of business ownership. (k) b) identify the types of Limited Companies. (k, u) c) list, characteristics, advantages and disadvantages of each form of business ownership. (k, u, gs) 	<ul style="list-style-type: none"> • Learners should study a range of case studies that illustrate different legal forms of business ownership. Working in groups, they should identify the different forms of business ownership and present these to the class in a range of ways. • Learners listen to a guest speaker who can describe types and characteristics of Limited Companies. <ul style="list-style-type: none"> a. Single directorship by: <ul style="list-style-type: none"> • guarantee • shares b. Multiple directorship by: <ul style="list-style-type: none"> • guarantee • shares 	<ul style="list-style-type: none"> • Observe how well learners identify two forms of business ownership in their community and summarise characteristics, advantages and disadvantages of each. • In groups, ask learners to write a report on what they would like to know further from a guest speaker to their class. Assess how relevant their questions and ideas are for further exploration.

SENIOR 2: TERM 1**Theme: Legal forms of business ownership****SUB-TOPIC 5.2: FORMALISING A BUSINESS**

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
a) understand the process and benefits of a formalised business. (u) b) identify the requirements to register a business in the business community (k) c) identify the indicators of a formalised business. (k) d) follow the steps in registering a business (k) e) explain the limitations of formalising a business (u) f) describe the process of deregistering a business (k) g) describe the process of re-registering a business. (k)	<ul style="list-style-type: none"> Learners listen to a business owner talk about how they went about formalising their business. In groups, learners compose and then ask key questions to identify: <ul style="list-style-type: none"> the requirements of registering a business indicators of a formalised business. steps in registering a business. limitations for formalising a business Groups of learners create a guide for a new business owner, outlining how to formalise their business. Guides to be shared with another group who evaluate its effectiveness in supporting them to formalise their business Learners listen to and summarise a presentation of a Guest Speaker on: <ul style="list-style-type: none"> registering a business, and then they ask questions. de-registering a business meaning steps re-registering a business meaning steps 	<ul style="list-style-type: none"> Ask learners to work in groups to conduct a field study to establish the registered and non-registered businesses in the community, and then assess the quality of the report they write about this. Ask learners to design a flow chart to illustrate how to register a business. Observe how accurate their chart is and how well it reflects what they have learnt.

SENIOR 2: TERM 1

Theme: Legal forms of business ownership

SUB-TOPIC 5.3: COOPERATIVES IN UGANDA

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
<ul style="list-style-type: none"> a) understand the meaning and history of cooperatives in Uganda. (u) b) explain the principles and benefits of Cooperatives. (u, s) c) identify the types of Cooperatives in Uganda. (k) d) describe the process of forming a cooperative. (k) 	<ul style="list-style-type: none"> • In groups, learners research and produce a time-line of history of cooperatives in Uganda. • Through their research into cooperatives, learners agree a definition of a cooperative, and consider their benefits. • In groups, learners plan an informative report on cooperatives in Uganda for an information evening for local businesses. • Learners consider key information needed to make their report informative: <ul style="list-style-type: none"> • history of Cooperatives in Uganda. • registration process • principles of Cooperatives • types of Cooperatives • challenges facing Cooperatives • possible solutions 	<ul style="list-style-type: none"> • Ask learners to conduct a field study around the school community in order to identify facilities which the government has provided. In conversation with learners, ask them to explain which of these facilities have had a particularly positive impact on learning and school improvement in general. • Challenge learners to write a letter to the local government, outlining some funds that they believe are required to improve their community. Observe how well learners are able to reasonably request such funds and how relevant they are to the needs of their community.

SENIOR 2: TERM 1

Theme: Legal forms of business ownership

SUB-TOPIC 5.4: THE SAVINGS CREDIT AND COOPERATIVES SOCIETIES (SACCOS)

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
<ul style="list-style-type: none"> a) explain the meaning of financial cooperatives (SACCOS). (u) b) explain how SACCOS operate. c) explain the benefits of SACCOS. (u) d) recognise challenges faced by SACCOS in Uganda and identify possible solutions to the challenges. (k) 	<ul style="list-style-type: none"> • Learners should investigate a case study about SACCOS that illustrates how SACCOS operate, the benefits of SACCOS and the challenges faced by SACCOS in Uganda. They should summarise their learning in a short paragraph. • As a group, learners discuss and agree the meaning and purpose of financial Cooperatives. Learners should list with examples the benefits of SACCOS. • In groups, learners work together to outline possible solutions to challenges that SACCOS face. They should present their solutions to the rest of the class, who then debate which solutions presented seem to be the most effective. 	<ul style="list-style-type: none"> • Ask learners to visit a nearby SACCO and write a report on: <ul style="list-style-type: none"> • membership • savings • credit • benefits to members • challenges faced. • Read these reports to assess how well learners understand these features of a SACCO.

SENIOR 2: TERM 1**Theme: Production in business****SUB-TOPIC 6.1: HUMAN WANTS****12 PERIODS****Competency:** By the end of this topic the learner should be able to produce quality products for sale.

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
a) distinguish between human wants and needs. (u, gs) c) identify the types of human wants. (k) d) state the characteristics of human wants. (k)	<ul style="list-style-type: none"> In groups, learners discuss the meaning of human wants and needs, and create a table that shows the different types of human wants and their characteristics. This table should be shared with the class, who should agree on the top 10 needs and wants for their class, compared to those of their wider school community. Learners should consider the link between needs and wants, human rights and the 2030 sustainable development goals. 	<ul style="list-style-type: none"> Learners write about their personal wants and compare this to their needs. In conversation with learners, discuss the difference between wants and needs to explore how well they understand the difference.

SENIOR 2: TERM 1**Theme: Production in business****SUB-TOPIC 6.2: FACTORS OF PRODUCTION**

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
a) explain the meaning of production. (u) b) identify the types and stages of production and describe the benefits of effective record keeping. (s, gs) c) explain the factors of production and their benefits. (u) d) make a simple production plan for a given product, including a budget outline, recognising the benefit of using spreadsheets, books and calculators. (s, gs)	<ul style="list-style-type: none"> In groups, learners study a range of photographs that demonstrate all types of production. They should categorise these where possible according to a range of criteria. In groups, learners discuss the types and stages of production, agreeing on the factors of production and their benefits. In groups, learners prepare a production plan for a given product and prepare to share their plan with another group for critical analysis, before creating a final version of their plan. 	<ul style="list-style-type: none"> Ask learners to produce an infographic or poster which illustrates contrasting features of production processes. Assess how well learners have understood the range of production processes by what features they choose to highlight on the poster/infographic.

SENIOR 2: TERM 1

Theme: Production in business

SUB-TOPIC 6.3: SPECIALISATION, DIVISION OF LABOUR AND DIVERSIFICATION IN PRODUCTION

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
<ul style="list-style-type: none"> a) understand the difference between specialisation and division of labour. (u) b) state the types of specialisation. (k) c) explain the advantages and disadvantages of specialisation, division of labour and diversification. (u) 	<ul style="list-style-type: none"> • As a group, learners think of companies that specialise in certain products and services. The group then thinks of a product, eg a car, and considers how many specialist roles are involved in making a car, and the division of labour. Learners should think of a contrasting product and compare specialisms required. Are there any similarities? • Learners conduct some research into the division of labour and begin to explain the challenges and opportunities of working in this way. • As a group, learners identify the advantages and disadvantages of specialisation, division of labour and diversification, using either the example of the car or another one they agree upon. 	<ul style="list-style-type: none"> • Ask learners to write in groups about the existence of specialisation, division of labour and diversification in their own school. Assess how well they have been able to identify features.

SENIOR 2: TERM 1**Theme: Production in business****SUB-TOPIC 6.4: RAW MATERIALS FOR PRODUCTION**

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
a) identify raw materials for producing a given product. (k) b) explain factors considered when selecting raw materials for a product. (u, gs) c) demonstrate the use of raw materials in production. (u, gs)	<ul style="list-style-type: none"> In groups, learners select a product and discuss how it is produced. They agree upon the raw materials required for producing a given product, and record the factors considered when selecting raw materials for producing a product. Groups explain their findings with the class and then work together in the production of the product, where possible, or explore a further example from a contrasting industry. Groups evaluate each other's products and the effective use of raw materials. Learners create a table of raw products and their uses now and in the past. They should consider what uses these raw materials could have in the future, particularly with reference to sustainable development. 	<ul style="list-style-type: none"> Ask learners to list the factors that influence the choice of raw materials in production and evaluate how well their list explains the key features discussed during the lesson. Ask learners to write a report on the process of producing a certain product and assess how well they understand the complete process by exploring steps that they have described in their report.

SENIOR 2: TERM 1**Theme: Production in business****SUB-TOPIC 6.5: MACHINERY, EQUIPMENT AND TOOLS USED IN PRODUCTION**

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
a) explain the factors considered when selecting machinery, equipment and tools for production. (u) b) select appropriate machinery, equipment and tools for production. (u, gs) c) demonstrate the use of appropriate machinery, equipment and tools for production. (s, gs)	<ul style="list-style-type: none"> Take learners out to a field within their community to identify machinery, equipment and tools used in production. In groups, learners discuss the effectiveness of the machinery, equipment and tools used and present an argument for and against these different uses to share with the rest of the class. Learners conduct some research into machines and tools now and in the past. They should consider how and why uses have changed and make some predictions about future uses of these tools, if at all. 	<ul style="list-style-type: none"> Ask learners to explain the factors that influence the choice of machinery, tools and equipment used in production. Observe their conversations to check whether learners are able to make reasonable connections between tools etc and different types of production.

SENIOR 2: TERM 2

Theme: Marketing in a small business enterprise

SUB-TOPIC 7.1: INTRODUCTION TO MARKETING

24 PERIODS

Competency: The learner should be able to market and sell products.

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
<ul style="list-style-type: none"> a) understand the differences between marketing and selling. (u) b) create a simple marketing plan. (u, s, gs) c) explain the importance of marketing in business. (u, gs) d) explain the challenges faced during marketing. (u, gs) 	<ul style="list-style-type: none"> • As a class, learners explore and discuss examples of marketing and selling strategies and materials. They should discuss what they have purchased recently and what effect marketing and selling may have had on their purchases. • In groups, learners create a marketing plan for a product they will need to market and sell at the local fete to raise money for their school. • Groups think about what needs to be included in their marketing plan, who they will market to and when their product will be sold. • Learners discuss ways to market and promote their product, then market their product and sell it at the local fete. They should think about different audiences or groups of likely purchasers in order to inform them how to design their marketing materials. 	<ul style="list-style-type: none"> • In groups, learners evaluate their market plan and the challenges they faced to market their product. In conversation, ask learners to explain the main challenges they faced.

SENIOR 2: TERM 2**Theme: Marketing in a small business enterprise****SUB-TOPIC 7.2: MARKET RESEARCH**

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
a) understand the importance of market research. (u) b) design a market survey tool for a selected product. (s, gs) c) carry out market research. (s) d) write a market research report. (s, u, gs)	<ul style="list-style-type: none"> Working in pairs, learners consider some evidence presented to them that evidences the impact of market research on sales and trading. Learners read a range of market research documents and explore marketing tools. In groups, they critically review their effectiveness. Groups agree a list of key considerations for marketing to be effective. In groups, learners consider a product and design a market survey tool and carry out market research on the product. Groups prepare a summary report about the marketing of their product and present this to the class. Groups consider range of ways to creatively present this. 	<ul style="list-style-type: none"> In groups, learners write a market research report and present it in class. Look at what learners produce and assess how well they have understood the process of conducting market research.

SENIOR 2: TERM 2**Theme: Marketing in a small business enterprise****SUB-TOPIC 7.3: CHANNELS OF DISTRIBUTION**

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
a) explain the channels of distribution. (u) b) explain the factors considered when selecting a distribution channel. (u) c) select the most appropriate distribution channel to distribute the products. (s, u)	<ul style="list-style-type: none"> In pairs, learners identify various channels of distribution for selected products in their community. They should discuss what differentiates between distribution channels and the types of products that suit each channel. Pairs share with another pair what they have found out about the variety of distribution channels in Uganda and Eastern Africa. These new groups agree on key factors that are essential when selecting a distribution channel. Learners should challenge each other to select a distribution channel for a range of contrasting products. They should explain their reasons for solutions to distribution and any the key factors that could present challenges to distribution. 	<ul style="list-style-type: none"> In groups, learners write a report on a field study aimed at exploring channels of distribution. Learners should present key features of their case study to the rest of the class. Observe how well they highlight important features of what they discovered.

SENIOR 2: TERM 2

Theme: Marketing in a small business enterprise

SUB-TOPIC 7.4: ADVERTISEMENT AND SALES PROMOTION

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
<ul style="list-style-type: none"> a) understand the importance of advertising and sales promotion. (u) b) identify the methods used in advertising and sales promotion. (k) c) demonstrate the promotion of different products. (s, gs) 	<ul style="list-style-type: none"> • In groups, learners study a range of advertisements and research how they promote sales. Groups share these findings to the rest of the class. • As a class, a list is created of the range of methods used to advertise, including the challenges and opportunities for each method. • In groups, learners evaluate the effectiveness of each of these methods and rank them in order of effectiveness and share through role play the different methods of sales promotion e.g. personal selling etc. • In groups, learners design a poster to advertise a given product, considering the intended audience. 	<ul style="list-style-type: none"> • In groups, learners identify the sales promotion methods used in their community and explain their advantages and disadvantages.

SENIOR 2: TERM 2

Theme: Marketing in a small business enterprise

SUB-TOPIC 7.5: CONSUMER PROTECTION

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
<ul style="list-style-type: none"> a) understand the importance of consumer protection. (u) b) describe the methods of protecting consumers. (u, s) c) describe the agents involved in consumer protection. (u) d) explain the challenges encountered in enforcing consumer protection in Uganda and other countries. (u, s) 	<ul style="list-style-type: none"> • In groups, learners study a range of case studies that illustrate how consumers are protected. • Learners identify from case studies reasons and methods of consumer protection. They explain this to the rest of the class. • Learners listen to a presentation from a guest speaker on consumer protection. • Learners should consider related challenges of consumer protection, outlining possible solutions to these challenges. • Learners should speak to business owners, if possible, to explore what challenges they have faced in relation to consumer protection. 	<ul style="list-style-type: none"> • Ask learners to write a report to describe the presentation from a guest speaker on consumer protection. In conversation, ask learners to explain what they think the main challenges are in protecting consumers.

SENIOR 2: TERM 3

Theme: Money and financial institutions

SUB-TOPIC 8.1: MONEY

14 PERIODS

Competency: The learner should be able to appreciate the importance of money and financial institutions in conducting business.

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
<ul style="list-style-type: none"> a) explain the evolution of money. (u) b) ive advantages and disadvantages of barter exchange. (u, s, gs) c) explain the meaning of money, demonstrating its forms and functions. (u) d) explain the savings culture in relation to the banking system. (u) 	<ul style="list-style-type: none"> • Learners listen to a visitor from the banking world talk about the evolution and origins and the various forms of and functions of money. Learners tell each other what they have learnt about money and describe to each other qualities of good money. • In groups, learners consider barter exchange and role play a range of given scenarios that allow them to identify the advantages and disadvantages. • Learners should discuss what they know about savings. They should research, if possible, how the savings culture has developed through time and what opportunities and challenges may be faced in the future. They should compare savings of a business to family living. • Learners should explore to some extent different forms of money in Africa and how these forms have changed over time. 	<ul style="list-style-type: none"> • Ask learners to explain the advantages and disadvantages of barter exchange. In conversation, check that they understand the challenges of this system of money exchange. • In pairs, ask learners to produce a short role play that evidences their understanding of the savings culture – a conversation between a bank manager and a new investor, for example.
<ul style="list-style-type: none"> a) explain the meaning of banks and banking. (u) b) identify the types of banks. (k) c) explore the challenges faced by banks in Uganda. (s) d) Suggest the solutions to challenges faced by banks. (u, s) e) explore the rights of bank customers 	<ul style="list-style-type: none"> • In groups, learners list all the banks in the local community and surrounding areas. Learners discuss the purpose of the banks and agree the differences and similarities of the different banks. • In groups, learners discuss the importance of banking to business and share this with another group. • In groups, learners research the challenges faced by banks in Uganda and attempt to develop solutions to challenges faced by banks and the rights of bank customers. 	<ul style="list-style-type: none"> • Ask learners to name the banks they know and explain the importance of these banks to the school. In conversation, ask them to describe what they believe to be the key features which differentiate between types of banks. • Ask learners to produce a table which outlines the rights of customers and how this may be in conflict with banks needing to make a profit. Observe how reasonable their ideas are.

SENIOR 2: TERM 3

Theme: Money and financial institutions

SUB-TOPIC 8.2: THE CENTRAL BANK

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
a) explain the meaning of a central bank. (u) b) identify the functions of the central bank, (k)	<ul style="list-style-type: none"> In groups, learners read text on the meaning and functions of the central bank, discuss and present a summary of this to class. Learners should compare the role of the central bank to that of more local banks and community saving schemes. Learners should investigate the origins of the Central Bank, identifying reasons for its development. 	<ul style="list-style-type: none"> Ask learners to produce a diagram which outlines the key functions of a central bank. Observe how well their diagrams describe important features.

SENIOR 2: TERM 3

Theme: Money and financial institutions

SUB-TOPIC 8.3: COMMERCIAL BANKS

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
a) explain the meaning of Commercial banks. (u) b) understand the role of commercial banks. (u)	<ul style="list-style-type: none"> In groups, can learners describe any commercial banks they know? Can they explain what makes these banks commercial banks? Learners should compare commercial banks to other types of banks and consider in what situations a commercial bank is the best option. Learners should discuss the role of commercial banks and conduct some research as to how this is different and the same across Uganda and Africa. 	<ul style="list-style-type: none"> Ask learners to write a job description for the manager of a commercial bank. Observe how well this job description illustrates key features of the way a commercial bank is organised.

SENIOR 2: TERM 3**Theme: Money and financial institutions****SUB-TOPIC 8.4: TYPES OF ACCOUNTS**

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
<ul style="list-style-type: none"> a) distinguish between different types of bank accounts. (u, s, gs) b) describe the features of the different accounts and the difference between investment and savings. (u) c) demonstrate the use of a cheque, cash deposit and cash withdrawal slips. (u, s) d) list the procedure for opening a bank account. (k) 	<ul style="list-style-type: none"> • In groups, learners list all the types of bank accounts and share with the class. Learners then choose one type of bank account and identify the features of the account and create these to demonstrate with the class (a cheque, cash deposit and cash withdrawal slip). • In the group, learners discuss who would be able to open an account and why. They should list processes and systems for opening an account. • Learners should work in pairs to investigate the differences between investment and savings, describing situations where each is appropriate. • As a class, learners should discuss how to use a cheque and why they are useful, as well as the challenges that they present. Learners should link this to cash withdrawal slips and discuss the need to balance to cash flow and investment/savings. 	<ul style="list-style-type: none"> • Ask learners to demonstrate how to use a cheque, cash deposit and cash withdrawal slip. They should do this in a role play. Observe how well learners understand the process. • Challenge learners to produce a leaflet for a family that encourages them to open a bank account. In conversation, ask learners to explain why they think opening a bank account provides opportunities and security.

SENIOR 2: TERM 3

Theme: Money and financial institutions

SUB-TOPIC 8.6: MICROFINANCE INSTITUTIONS

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
<ul style="list-style-type: none"> a) explain the meaning of microfinance institutions. (u) b) explain the types of microfinance institutions. (u) 	<ul style="list-style-type: none"> • In groups, learners discuss the meaning and role of microfinance institutions to small businesses. • In groups, learners list the types of microfinance institutions, providing examples that interest them from across Uganda. • Learners work in pairs to investigate different types of microfinance projects and businesses in Uganda. They should consider and write about how microfinance has given a small business or individual the opportunity that larger banks are not able to offer. 	<ul style="list-style-type: none"> • Ask learners to identify microfinance institutions in their locality and explain their role in business. In conversation, ask learners to explain why they think microfinance institutions are important.

SENIOR 2: TERM 3

Theme: Money and financial institutions

SUB-TOPIC 8.7: ELECTRONIC BANKING

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
<ul style="list-style-type: none"> a) define electronic banking (k) b) identify electronic banking products. (k) c) explain the benefits and challenges in e-banking. (u, gs) 	<ul style="list-style-type: none"> • Learners listen to a guest speaker describing modern technological trends in the banking industry. In groups, learners present a case for electronic banking and then use this to persuade a teacher who does not use electronic banking. • Learners discuss the term e-banking and further research examples of where this has been useful and detrimental in contrasting industries and businesses. • Learners should list different types of electronic banking products and services. They should look for examples of how these have been used in their community and report on which they think are the most useful in different situations. 	<ul style="list-style-type: none"> • Learners to produce a poster or infographic outlining the modern technological trends in the banking industry. Observe which key features are chosen for the poster so as to assess how well learners have understood technological advances.

SENIOR 2: TERM 3**Theme: Taxation****SUB-TOPIC 8.8: TAXATION****10 PERIODS**

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
a) understand what taxation is and its origin. (u) b) distinguish key terms used in taxation. (u) c) identify the types of taxes. (k) d) state the advantages and disadvantages of direct and indirect taxes. (u, s) e) explain and debate the rights of a taxpayer (u, gs) f) describe the obligations of a taxpayer. (k)	<ul style="list-style-type: none"> Learners read a text on the origin of taxation, eg in the Bible, Quran, historical background in Uganda, etc, and then discuss the origins in groups and present their findings. Learners should ask each other questions about these origins and have some debate on how the nature of taxation has changed over time. In groups, learners devise a game to describe the key terms used in taxation. In groups, learners study a range of articles about taxes that illustrate the different types. Groups identify and list and then share the different types of taxes. In groups, learners discuss the advantages and disadvantages of direct and indirect taxes. They should search for examples at a local and national level and discuss the effects of these taxes on the community and government. Groups research and discuss the rights and obligations of a taxpayer and present to class what they believe to be important features. Learners should ask each other questions about rights and obligations, discussing which obligations are the most challenging to satisfy. 	<ul style="list-style-type: none"> Ask learners to speak to members of their community about taxes and then present what they find to another learner. Each pair of learners should compose a short paragraph to summarise what they have found out. Review this paragraph to assess how well learners have understood how taxes work in the community. Learners should prepare interview questions for taxpayers in local businesses to see if they understand their obligations. Groups share their findings. Observe the key features of what they share with the rest of the class to ascertain how well learners have understood the challenges of tax obligations.

SENIOR 3: TERM 1

Theme: Business planning

SUB-TOPIC 9.1: A BUSINESS PLAN

48 PERIODS

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

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
<ul style="list-style-type: none"> a) explain and describe the purpose of a business plan (u, s) b) explain the uses of a business plan to different stakeholders. (u, s, gs) c) use the Internet purposefully to browse relevant information about business plans. (s, gs) 	<ul style="list-style-type: none"> • In groups, learners review a series of business plans and identify the key features of an effective plan. • Learners discuss the term 'stakeholder' and share examples that they know of in their community. • For each business plan that learners have, they should explore and identify the stakeholder it was written for, explaining their reasons for this choice. Learners to agree on the uses of each plan. • In pairs, learners use the Internet if possible to conduct further focused research into business plans. They could select a theme to explore relating to plans for different types of products and services, or for plans for small, medium or large businesses. • Learners should research different opportunities for businesses to network in Uganda that range from local to national projects and from formal to informal networking opportunities. • Learners should discuss the benefits of networking and describe features of successful networking with examples where possible, outlining also examples of the etiquette required to develop useful relationships and connections. 	<ul style="list-style-type: none"> • Ask learners to produce a leaflet that a bank might distribute to highlight the importance of developing a business plan. Observe how well learners illustrate the key features of a business plan. • Challenge learners to use the Internet where possible to conduct some research into different approaches to writing a business plan. Ask them to identify two contrasting examples and in conversation, ask them to explain which elements they think are the most effective.
<ul style="list-style-type: none"> d) Describe the importance of networking to business development and the related etiquette. (u, s, gs) 		<ul style="list-style-type: none"> • Ask learners to prepare a business plan for a selected business opportunity.

SENIOR 3: TERM 1**Theme: Business planning****SUB-TOPIC 9.2: PREPARING A BUSINESS PLAN**

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
a) describe the steps in preparing a business plan. (u, s) b) understand the importance of cash flow in processing and manufacturing. (u)	<ul style="list-style-type: none"> In groups, learners are guided on the steps of preparing a business plan, and they discuss the steps to follow in writing a business plan. Learners should evaluate the importance of each step in the creation of a business plan and relate this to the need to understand cash flow in processing, and manufacturing in particular. Challenge learners to do some research into a business that suffered from cash flow problems. Ask learners to identify the point at which they believe the business should have sought business support of some kind. 	<ul style="list-style-type: none"> Ask learners to highlight in a flow chart the effective steps required to prepare a business plan. Observe whether they have included all the important steps. Students compare two contrasting business opportunities and discuss their possible successes, guided by a simple SWOT (Strengths, Weaknesses, Opportunities, Threats) analysis.

SENIOR 3: TERM 1**Theme: Business planning****SUB-TOPIC 9.3: PREPARING AN ACTION PLAN**

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
a) explain the importance of an action plan and its relation to a business plan. (u, s) b) prepare an action plan. (s, u, gs) c) Use skills of making presentations with objects and animation (s, gs)	<ul style="list-style-type: none"> In groups, learners study a sample of an action plan and prepare their own for the developed business plan. They should discuss how an action plan enables a business plan to be developed and the importance of clear targets and aims. Ask learners to present a business plan that they think is very good to an audience, using relevant technology to explain key features of the plan. Challenge learners at every point of the business plan to explain some actions that are required to realise the aims. 	<ul style="list-style-type: none"> Challenge learners to produce an action plan for one key aim of a business plan. In conversation, ask learners to explain what steps and actions are required in order for the aim to be achieved. Ask learners to make a presentation using animation and objects, if possible, to illustrate what they have learnt about successful action plans. Observe how well learners have been able to identify key features

SENIOR 3: TERM 1

Theme: Business planning

SUB-TOPIC 9.4: QUALITY ASSURANCE AND THE PRODUCTION PROCESS

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
<ul style="list-style-type: none"> a) explain the need for quality in the production process and how this should be built into business plans. (u) b) explain the need for quality planning and management in the production process. (u) c) describe the need for quality control and quality assurance in the production process. (k, u) d) describe the key quality documents and records for a successful production process. (k, u) 	<ul style="list-style-type: none"> • Learners work in groups to explore aspects of quality in different production processes. They should present their findings to another group with examples. • Learners should build an outline of a quality planning and management production process and then explore examples from real industries to see how their ideas compare. • Using examples from local industries, learners should develop a generic strategy that ensures quality production, and then produce an evaluation strategy in order to ensure quality assurance takes place. • Use the Internet purposefully to explore examples of documents that guide business in quality control, management and monitoring. Learners should work together to group these documents into key areas of support for businesses in Uganda. 	<ul style="list-style-type: none"> • Ask learners to share their plans, explaining how they have arranged their ideas. • Observe learners selecting documents to illustrate quality production processes. Notice how well they use resources to do this. • Evaluate the clarity of the generic quality assurance strategies. Do they have clear objectives and success criteria?

SENIOR 3: TERM 1**Theme: Business planning****SUB-TOPIC 9.5: BUSINESS ETHICS**

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
<ul style="list-style-type: none"> a) describe the principles of good business ethics. (k, u) b) describe ethical issues in relation to business development. (k, u) c) understand acceptable business behaviour towards customers, employees, society and government. (u, gs) d) explain the meaning of customer attraction, customer care and customer retention. (u, s, gs) 	<ul style="list-style-type: none"> • In groups, learners review a set of case studies that illustrate ethical and unethical business practices. Learners identify and discuss ethical and unethical business practices and then relate these to any businesses they have experienced within their own communities. • Challenge learners to produce an ethics charter for a business they know reasonably well in their community. They should work in pairs to produce an attractive charter that clearly evidences the benefits of working ethically. • In groups, learners consider how they would ensure, if they were business owners, what customer attraction, care and retention looks like when it is secured across the business. Groups share their responses with the class and can role play these. • In groups, learners agree on what is acceptable business behaviour towards employees, society and the government. They should discuss the similarities and differences between behaviour towards these three groups and identify any other groups that require specific behaviour. 	<ul style="list-style-type: none"> • Provide learners with a case study and in conversation, ask them to answer questions related to business ethics. • Ask learners to work in small groups to produce a role play illustrating good and bad behaviour towards customers. Challenge other learners to comment and narrate what is happening. Listen to comments and ask questions to further clarify their views.

SENIOR 3: TERM 2 & 3

Theme: Introduction to principles of accounting

SUB-TOPIC 10.1: BOOKKEEPING

82 PERIODS

Competency: The learner should be able to use relevant books of original entry to process financial information gathered from source documents.

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
<ul style="list-style-type: none"> a) explain, with examples, the meaning of bookkeeping and related accounts. (u, s, gs) b) explain the importance of bookkeeping and demonstrate the skill of cost accounting using spreadsheets. (k, u, s) c) explain the use of accounting records. (u,s) 	<ul style="list-style-type: none"> • In groups, learners are given information on financial transactions for a company. As a group, learners will need to record all accounting transactions. They will need to agree what is the best way to record this information and share with the class why it is an important process. • Provide learners with a range of example of books used to organise accounts. Ask learners to produce their own book or ledger which they believe most effectively prepares businesses to monitor their accounts. • Ask learners to conduct some research into different accounting records to produce a report on the variations in what they find. • Challenge learners to find out how spreadsheets are used effectively in accounting and how this relates to mathematical skills and the use of technology. Ask learners to produce a spreadsheet of what they think a day in the life of a local store or shop might look like. 	<p>Learners produce a report to describe the users and uses of accounting records. In conversation, ask learners to explain the similarities and differences between these groups.</p> <p>Ask learners to write a story or produce a cartoon strip to describe a business that did not keep good banking and accounting records. Observe how they organise their story and how they select actions that lead to poor outcomes for the business.</p>

SENIOR 3: TERM 2 & 3**Theme: Introduction to principles of accounting****SUB-TOPIC 10.2: SOURCE DOCUMENTS**

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
a) identify the various source documents used in bookkeeping. (k) b) prepare source documents. (k, u, gs, s)	<ul style="list-style-type: none"> Explain to the class what is meant by 'source documents' by sharing contrasting examples from business that may be familiar to learners. In groups, learners discuss the different source documents and their uses, explaining the benefits of using each source. Using examples, in pairs, learners practise preparing source documents and explain how they have prepared these. They should do this for a range of business types in order to think critically about how source documents should be used. 	<ul style="list-style-type: none"> Ask learners to separate source documents out into different groups according to some agreed criteria. In conversation, ask learners to explain how they have organised their criteria.

SENIOR 3: TERM 2 & 3**Theme: Introduction to principles of accounting****SUB-TOPIC 10.3: BOOKS OF ORIGINAL ENTRY**

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
a) identify the books of original entry. (k) b) prepare books of original entry. (u, s)	<ul style="list-style-type: none"> In groups, learners look at a range of accounting journals and discuss how business transactions are recorded. In pairs, learners then practise preparing books of original entry and share with another pair the process they have used. 	<ul style="list-style-type: none"> Ask individual learners to design books of original entry. Observe how effectively these books are organised.

SENIOR 3: TERM 2 & 3

Theme: Introduction to principles of accounting

SUB-TOPIC 10.4: THE LEDGER

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
<ul style="list-style-type: none"> a) explain the meaning of a ledger. (u) b) identify the different types of ledgers. (k) c) prepare ledger accounts. (u, s) 	<ul style="list-style-type: none"> • Learners study a range of journal entries and are shown how to post these entries to a ledger. Learners should consider how similar and how different ledgers are, and how they best organise accounts. • Learners are able to explain the process of posting to the ledger to their partner, and in pairs they identify different types of ledgers from the examples they have explored. • In pairs, learners demonstrate how to prepare ledger accounts using double entry system for a set of journal entries. 	<ul style="list-style-type: none"> • Ask Individual learners to post transactions from journals to ledger accounts. In conversation, ask learners to explain how they have organised these changes and transactions.

SENIOR 3: TERM 2 & 3

Theme: Introduction to principles of accounting

SUB-TOPIC 10.5: TRIAL BALANCE

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
<ul style="list-style-type: none"> a) explain the meaning of a trial balance. (u) b) identify the uses of a trial balance. (k) c) prepare a trial balance. (u, s) d) identify and correct errors in a trial balance. (k, u, s) 	<ul style="list-style-type: none"> • In groups, learners investigate a selection of trial balances and identify what information is key to writing an accurate trial balance. • Groups explain to class the uses of the trial balance and ask each other questions about the validity of trial balances. • Groups are then given general ledger accounts and asked to prepare a trial balance. They should work in pairs to prepare an accurate and inaccurate trial balance and then challenge each other to identify which is which. • Groups are given a range of trial balances that illustrate errors. Groups discuss trial balances and identify errors. In groups, learners look at how the errors can be corrected. 	<ul style="list-style-type: none"> • Ask learners to explain the purpose of a trial balance using examples from the materials that they have explored together. Observe the accuracy of their explanation in relation to what has been learnt.

SENIOR 3: TERM 2 & 3

Theme: Introduction to principles of accounting

SUB-TOPIC 10.6: STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
a) explain the meaning of statement of profit or loss and other comprehensive income. (u) b) prepare a statement of profit or loss and other comprehensive income. (k, u, s)	<ul style="list-style-type: none"> Learners continue to work in groups using their trial balances, and in groups discuss the meaning of statement of profit or loss and other comprehensive income. Learners are shown how to prepare a statement of profit or loss and other comprehensive income, using information from the trial balance. Learners then work in groups to prepare a statement of profit and loss, using the trial balances they have been looking at and explaining their reasoning Ask learners to discuss at what point profit should lead to further investment or business development. Ask learners to also discuss and prepare some solutions for when a loss begins to appear on statements. 	<ul style="list-style-type: none"> Ask learners to individually prepare a statement of profit or loss and other comprehensive income using information provided to them about a business or product that may be familiar to them. In conversation, ask learners to explain their reasoning behind the organisation of their statement.

SENIOR 3: TERM 2 & 3

Theme: Introduction to principles of accounting

SUB-TOPIC 10.7: STATEMENT OF FINANCIAL POSITION (THE BALANCE SHEET)

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
<ul style="list-style-type: none"> a) understand the key components of a balance sheet and how spreadsheets support them. (u) b) state the accounting equation, create and edit simple worksheets using the correct formulae. (k, u, gs) c) prepare a balance sheet, using spreadsheets and a calculator where appropriate. (u, gs) 	<ul style="list-style-type: none"> • In pairs, learners investigate a collection of balance sheets and explain the key components to another pair. They should challenge each other to explain any anomalies they discover. • Learners now work in groups and discuss and list the assets and liabilities of their school and prepare a simple balance sheet. They should explain where possible the origins of these assets and liabilities. • Learners work in groups to prepare a possible balance sheet for a local business that they know reasonably well. They should compare this to the balance sheet created for their school. They should use spreadsheets and calculators to assist them in preparing these balance sheets. • Learners should be presented with some balance sheets which contain some errors. Learners work together to identify and correct these errors, explaining what effect these errors could have had on business development. 	<ul style="list-style-type: none"> • Ask learners to prepare an example balance sheet about a business in their community. In conversation, ask learners to explain how they organised their balance sheet and what further information they require in order to improve the accuracy of their work. • Ask learners to prepare two contrasting spreadsheets for the same business account. Ask them which they think is the most effective in supporting accurate business accounting.

SENIOR 3: TERM 3**Theme: Tax administration****SUB-TOPIC 10.8: TAX ADMINISTRATION IN UGANDA****14 PERIODS**

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
a) define tax administration. (k) b) understand the role of URA in tax administration. (u) c) identify the taxes collected by URA. (k) d) identify the taxes and duties collected by the Local Government Authorities. (k) e) identify the non- tax revenue collected by other Government Agencies (k)	<ul style="list-style-type: none"> In groups, learners prepare a series of questions to ask a guest speaker about: <ul style="list-style-type: none"> the role of URA in tax administration taxes collected by URA taxes collected by Local Government Authorities taxes collected by other government Agencies Groups then prepare an information report about tax administration in Uganda and share this with the class. Learners should look in more detail at the way the URA is organised. They should compare this to other government bodies and consider the importance and impact of the URA on the economy in Uganda. Learners should create a list of types of non-tax revenue collected by other government agencies. They should highlight the way these taxes affect communities and other government agencies. 	<ul style="list-style-type: none"> Ask learners to prepare an example balance sheet about a business in their community. In conversation, ask learners to explain how they organised their balance sheet and what further information they require in order to improve the accuracy of their work. Ask learners to prepare two contrasting spreadsheets for the same business account. Ask them which they think is the most effective in supporting accurate business accounting.

SENIOR 4: TERM 1

Theme: Insurance

SUB-TOPIC 11.1: TERMS USED IN INSURANCE

48 PERIODS

Competency: The learner should be able to utilise insurance services.

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
<ul style="list-style-type: none"> a) understand the meaning and importance of insurance. (u) b) explain the basic terms used in insurance and the difference between types of insurance. (u) 	<ul style="list-style-type: none"> As a class, discuss and agree what is meant by the term insurance. In pairs, learners tell each other why insurance is important and what they would insure in their own lives and why. Learners should discuss examples of where a lack of insurance has led to considerable financial difficulty and conversely, where the need to pay insurance has been a financial burden. 	<ul style="list-style-type: none"> Ask learners to identify any two businesses in their local community and find out the importance of insurance to those businesses.

SENIOR 4: TERM 1

Theme: Insurance

SUB-TOPIC 11.2: PRINCIPLES OF INSURANCE

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
<ul style="list-style-type: none"> a) explain the principles of insurance. (u, gs) a) identify the types and classes of insurance. (k) 	<ul style="list-style-type: none"> In groups, learners research and discuss the principles of insurance with guidance from the teacher. Learners should work in pairs to define each principle with examples. Working in small groups, learners should think critically about the effects of these insurance principles on the way people live. 	<ul style="list-style-type: none"> Ask individual learners to do an assignment on the principles of insurance.

SENIOR 4: TERM 1**Theme: Insurance****SUB-TOPIC 11.3: INSURANCE DOCUMENTS AND PROCESS**

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
a) explain the documents used in insurance. (k, u) b) identify the steps to take up an insurance policy. (k) c) identify the steps taken to settle a claim. (k)	<ul style="list-style-type: none"> In groups, learners research a series of documents that contain the key features for understanding the insurance process. In groups, learners are asked to consider an insurance they would need to take out. In groups, learners list the steps needed to be taken, the documents that would need to be created. Learners present the process to the class and explain the steps that would need to be taken if a claim was made. 	<ul style="list-style-type: none"> Ask individual learners to write an instruction guide explaining the process someone will need to take when taking up an insurance policy and settling a claim.

SENIOR 4: TERM 1**Theme: Insurance****SUB-TOPIC 11.4: CHALLENGES FACING THE INSURANCE INDUSTRY**

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
a) explain the challenges facing the insurance industry. (u, gs) b) explain the possible solutions to the challenges faced by the insurance industry. (u, s)	<ul style="list-style-type: none"> Learners interview an insurance broker and ask key questions to identify the challenges facing the insurance industry and suggest possible solutions. Learners prepare a summary of learning about insurance, outlining possible solutions to the challenges the insurance industry faces. 	<ul style="list-style-type: none"> Observe how well learners write an assignment to incorporate the key features of the challenges facing the insurance industry.

SENIOR 4: TERM 2

Theme: International trade

SUB-TOPIC 11.5: INTRODUCTION TO INTERNATIONAL TRADE

48 PERIODS

Competency: Learner should be able to identify and exploit business opportunities in the international market

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
<ul style="list-style-type: none"> a) understand what is meant by international trade. (u) b) explain forms of international trade, including e-commerce. (u, s) c) state reasons for international trade. (k) d) describe the reasons for international trade and the various challenges it presents. (u, s) e) explain International Commercial Terms (INCO terms) (u) f) understand the documents used in international trade (u) g) identify the commercial tools used to control international trade. (k) h) explain the factors affecting international trade. (u, s) i) identify the requirements for export and import trade. (k) 	<ul style="list-style-type: none"> • Learners brainstorm the meaning and divisions of international trade. • As a class, learners discuss what they know about international trade and agree a statement that defines international trade. • In groups, learners discuss and agree on the reasons why a country needs international trade and the different forms of international trade. • Groups compare their responses and are encouraged to think about the commercial terms in international trade and their implications through a series of questions • Groups study the various documents used in international trade and explain to each other how to interpret and prepare the documents used in international trade. • In groups, learners are asked to interpret and prepare their own documents for international trade. Learners identify the commercial tools they would use to control international trade. • Groups discuss an example where Uganda is involved in international trade and identify factors affecting international trade and the requirements for import and export trade. 	<ul style="list-style-type: none"> • Ask learners to identify Uganda's main imports and exports. Ask learners to produce a table or diagram to show these imports and exports and assess to what extent the products selected reflect key aspects of trade in Uganda. • Ask learners to explain what they believe are the main reasons for international trade. Ask them to conduct some research into the changes in international trade over the last 10 years. In conversation, ask learners to explain what they have found out and to make some predictions about what might happen in the future.

SENIOR 4: TERM 2

Theme: International trade

SUB-TOPIC 11.6: REGIONAL COOPERATION

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
<ul style="list-style-type: none"> a) describe the regional cooperation and give examples. (u, gs) b) explain the benefits of regional cooperation. (u, s) c) explain the challenges faced by regional cooperation. (u, gs) 	<ul style="list-style-type: none"> • In groups, learners discuss regional cooperations in which Uganda is a member. They should work together to outline features of key cooperations. • Groups prepare a summary for the class, outlining the benefits and challenges of regional cooperation. This presentation should use examples from local and international cooperations. • Learners should explore why regional cooperations began, making connections where possible to changes in the political landscape as well as developments in the national economy. • Learners should compare regional cooperations to other kinds of businesses and make some charts to explain the differences and similarities. • Learners should make links between regional cooperations and international trade, presenting their findings by composing a possible radio show for an educational radio station. 	<ul style="list-style-type: none"> • Learners work together to produce an advert for regional cooperation. Observe how well the advert highlights important features of regional cooperation. • In conversation with learners, ask them to explain what they think the benefits are of regional cooperations to the wider national economy.

SENIOR 4: TERM 3

Theme: Tax compliance

SUB-TOPIC 12.1: TAX COMPLIANCE

40 PERIODS

Competency: Learner should be able to identify and exploit business opportunities in the international market.

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
<ul style="list-style-type: none"> a) define tax compliance (k) b) explain the factors affecting tax compliance (u, gs) c) demonstrate elements of tax compliance (s, u) d) explain the advantages of tax compliance (u, gs) e) explain the disadvantages of non-tax compliance (u, gs) f) suggest ways of improving tax compliance (u, s) 	<ul style="list-style-type: none"> • In groups, learners study a selection of case studies on tax compliance which illustrate tax compliance and non-compliance. • In groups, learners discuss what they notice about the case studies and sort them according to an agreed criterion around tax compliance. Learners explain why they have sorted them out in this way and use evidence from the case studies to support their reasoning. • In groups, learners agree a definition for tax compliance. • They then identify factors that affect tax compliance for each case study, again explaining their reasons. • Groups debate with another group the advantages and disadvantages of tax compliance, again referring to their case studies. • Groups agree a list of ways to improve tax compliance, explaining their reasons for suggesting these improvements. 	<ul style="list-style-type: none"> • Learners should research statements about tax compliance on the Internet, comparing the way that they are presented. Learners should present their own statement about tax compliance that could be posted on a local government website. Observe the statements that are selected, asking learners to explain their reasons for selecting each one. • Ask learners to produce a strategy of reasonable ways for government organisations to respond to instances of non-tax compliance. In conversation, ask learners to explain their reasons for suggesting these strategies.

SENIOR 4: TERM 3**Theme: Tax compliance****SUB-TOPIC 12.2: BASIC TAX COMPUTATIONS**

LEARNING OUTCOMES The learner should be able to:	SUGGESTED LEARNING ACTIVITIES	SAMPLE ASSESSMENT STRATEGY
a) demonstrate how to calculate basic taxes. (u, s)	<ul style="list-style-type: none"> Learners are shown how to calculate basic taxes. In groups, learners work together to calculate basic taxes <ul style="list-style-type: none"> Individual Income tax Corporation tax Rental Income tax VAT Learners should carry out research to find some contrasting examples of these different types of taxes. They should compare the challenges and opportunities that each type brings to the economy and communities. 	<ul style="list-style-type: none"> Ask learners to calculate basic taxes, using several examples of business and other sources of accounts. Observe how accurate calculations are.

ASSESSING ENTREPRENEURSHIP

This section should be considered alongside the Assessment Guidelines.

Assessing the new expectations for learning

The new curriculum sets new expectations for learning, with a shift from Learning Outcomes that focus mainly on knowledge to those that focus on skills and deeper understanding. These new Learning Outcomes require a different approach to assessment.

The “Learning Outcomes” in the syllabuses are set out in terms of Knowledge, Understanding, Skills, and Attitudes. This is what is referred to by the letters k,u,s & a.

It is not possible to assess attitudes in the same way as knowledge, understanding and skills because they are more personal and variable and are long-term aspirations. This does not mean that attitudes are not important. It means that we must value things that we cannot easily assess.

So this guidance booklet focuses on knowledge, skills and understanding. Each has its own implications for learning and assessment.

Knowledge	The retention of information
Understanding	Putting knowledge into a framework of meaning – the development of a ‘concept’.
Skill	The ability to perform a physical or mental act or operation

To assess knowledge, skills and understanding we need to look for different things. Knowledge can be assessed to some extent through written tests, but the assessment of skills and deeper understanding requires different approaches. Because of this, the role of the teacher in assessment becomes much more important.

Knowledge

Knowledge is the easiest to assess because it is fairly straightforward to find out whether or not a learner has retained some information: a simple question can usually find this out. We ask them to name something, or state something, or label a diagram.

Understanding

Assessing deeper understanding is much more difficult, so we usually ask learners to explain, compare or outline a process. This can be done orally (in conversation) or in writing, and will give us some idea of the extent of their understanding.

Skills

Skills are the ability to perform a mental or physical operation, so we have to observe the skill being performed or look at the product, or outcome, of the skill; for example a piece of writing, a picture or diagram. Some skills, such as speaking or a physical education skill do not have a product so need to be observed.

Examinations

There will no longer be examinations or tests set at the end of every year. Instead, there will be a summing up of on-going teacher assessments made in the context of learning.

Formative Assessment

If assessment is to make a difference to teaching and learning, then teachers must use the information they gain from assessment to make some change to the teaching and learning process. This is formative assessment. If teaching and learning stay the same, there would have been no point in carrying out the assessment. The changes that can be made include decisions about:

- What needs to be learned next
- Whether an element of the syllabus needs to be taught again in a different way
- Changing teaching approaches if necessary
- Identifying learners who need more support, or who are making exceptional progress
- Enabling learners to understand what they have to do to improve

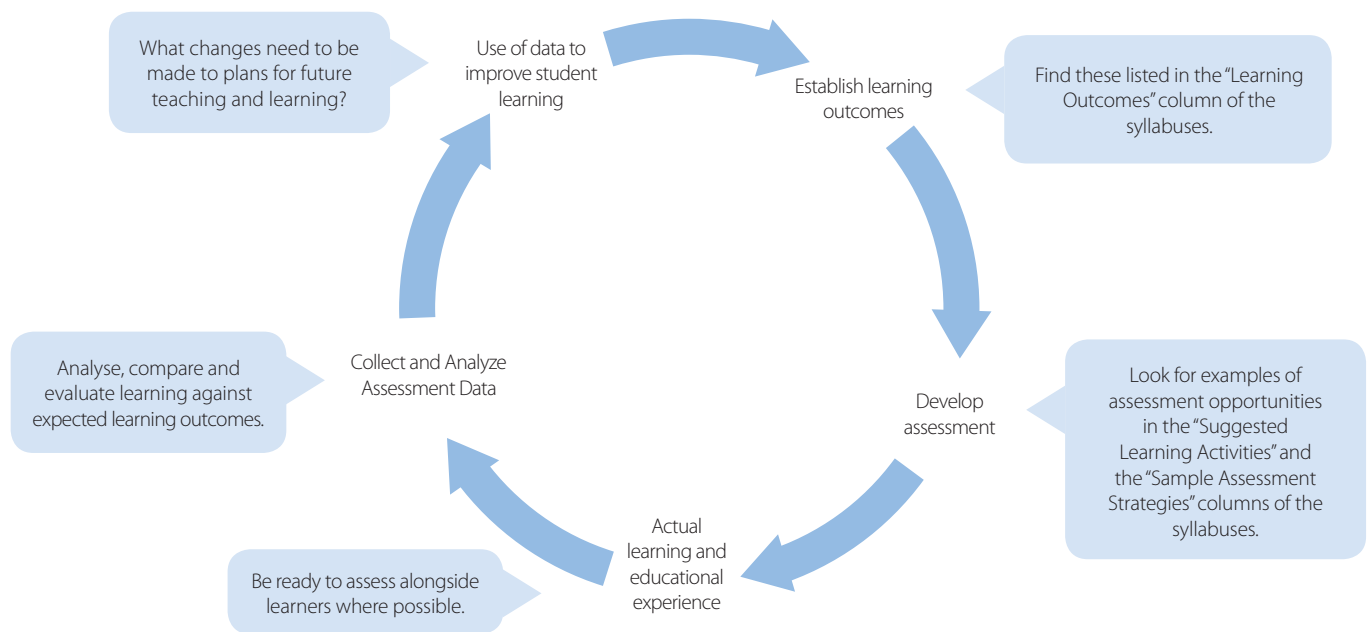
The final examination at the end of Senior 4 will be very different in nature, and will focus on the learners' ability to apply their learning in new situations, rather than on the ability to recall information.

It is the use of the assessment data within this cycle to improve learning that is key to the success and impact of formative assessment.

It is this cycle that enables formative assessment to impact on learning:

- The syllabuses set out the learning outcomes
- The lessons seek to achieve these outcomes
- Assessment finds out whether or not the outcomes has been achieved
- This information guides the next steps in learning and so sets new learning outcomes

The process of teaching, making formative assessments and then changing the teaching and learning in some way can be seen as a cycle:



FORMATIVE ASSESSMENT INVOLVES USING ALL PARTS OF THE CYCLE.

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How do we find the opportunity to make formative assessments?

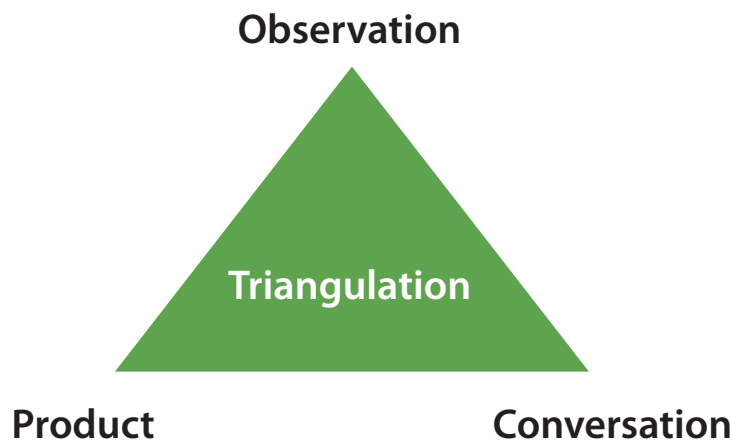
In the new curriculum, the teacher's assessment role is not to write tests for learners, but to make professional judgements about learners' learning in the course of the normal teaching and learning process. The professional judgement is about how far the learner meets the Learning Outcomes that are set out in this syllabus. To make these judgements the teacher needs to look at how well the learners are performing in terms of each Learning Outcome.

School-based formative assessment is a part of the normal teaching and learning process, and so the assessment opportunities will also occur during this normal process. It is not something that needs to be added on after learning; it is an integral part of it.

These opportunities occur in three forms and are often called:

- Observation – watching learners working (good for assessing skills)
- Conversation – asking questions and talking to learners (good for assessing knowledge and understanding)
- Product – appraising the learner's work (writing, report, translation, calculation, presentation, map, diagram, model, drawing, painting etc). In this context, a "product" is seen as something physical and permanent that the teacher can keep and look at, not something that the learner says.

When all three are used, the information from any one can be checked against the other two forms of assessment opportunity (eg evidence from "observation" can be checked against evidence from "conversation" and "product"). This is often referred to as "triangulation".



Triangulation of assessment opportunities

To find these opportunities, look at the syllabus units. These set out the learning that is expected and give 'Sample Assessment Activities', and in doing so they contain a range of opportunities for the three forms of assessment.

Generic Skills

The Generic Skills have been built into the syllabuses and are part of the Learning Outcomes. It is therefore not necessary to assess them separately. It is the increasingly complex context of the subject content that provides progression in the Generic Skills, and so they are assessed as part of the subject Learning Outcomes.

Attitudes

It is not possible to assess attitudes in the same way as knowledge, understanding and skills because they are more personal and variable and are long-term aspirations. This does not mean that attitudes are not important. It means that we must value things that we cannot easily assess.

Record keeping

Keeping detailed records of learners' individual progress is always difficult with very large numbers of pupils. For the purposes of school-based formative assessment, it is not even always necessary to keep such detailed records anyway. If feedback is given immediately and action is taken, then learning is changed and the record would soon become out of date and redundant.

Most formative class-based assessments are dynamic in that they feed straight back into the teaching and learning process. Therefore detailed records of these are not appropriate.

What is needed is record of assessments of learners' learning made in terms of each Topic or unit. This means recording the on-going summative assessments of each unit. There is no need to make separate records of each of the Learning Outcomes because this would be very time-consuming and

also unnecessary. It is much more useful to make an overall assessment about whether or not each learner met the Learning Outcomes for each Topic as a whole.

Each Sub-Strand is made up of a number of Learning Outcomes. Therefore teachers need to consider all the Learning Outcomes when making an overall judgement about the Sub-Strand as a whole. It is not always necessary for every individual Learning Outcome to be achieved for the Sub-Strand as a whole to be achieved. This will vary with the Learning Area and Topic.

By looking at the Learning Outcomes within each Topic, it is possible to identify four broad groups of learners in terms of their achievements:

Descriptor
No Learning Outcome (LO) achieved
Some LOs achieved, but not sufficient for overall achievement
Most LOs achieved, enough for overall achievement
All LOs achieved – achievement with ease

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There is no need to set a test to find this out.

These overall assessments should be made on the basis of the many formative assessments that the teacher has made during the course of teaching the unit. If teachers have been working with the learners over the course of the unit, they will be able to make a broad judgment about which learners have achieved or have failed to achieve the unit's overall Learning Expectation. These "Authentic Assessments" will be more valid and valuable than a test set by the school.

Recording these overall assessments will be simple, manageable and yet valuable, and can be recorded on a sheet such as the one below in which the categories are indicated with a number.

Although a very simple process, these four categories will give rich data when a comparison is made between the learners in

each category for different subjects and units. They will also identify easily those learners who need extra support or who may not be ready to move on to the next grade at the end of a year.

If records are kept of the learning outcomes of each syllabus unit through the year, then there will be no need for an end of year test. Teachers will already have a record of those learners who have met the learning outcomes, and those who have not done so. Therefore teachers will know if there were any learners not ready to progress to the next grade.

An overall record should be made of the individual unit assessments by subject in terms of the 4 descriptors. If numbers (0-3) are used as identifiers, then it will be possible to arrive at an overall number for a year by aggregating the identifiers for each unit.

Descriptor	Identifier
No Learning outcome achieved	0
Some LOs achieved, but not sufficient for overall achievement	1
Most LOs achieved, enough for overall achievement	2
All LOs achieved – achievement with ease	3

In the example below, the table shows the end-of-unit assessment for six learners.

Entrepreneurship										
	T1	T2	T3	T4	T5	T6	T7	T8	T9	T10
Learner A	3	3	2	3	3	3	3	2	3	3
Learner B	2	2	3	2	3	2	2	2	3	2
Learner C	1	1	2	1	1	2	2	3	2	3
Learner D	1	1	2	1	1	2	1	1	2	1
Learner E	0	1	2	1	0	1	0	1	1	1
Learner F	0	0	1	0	0	1	0	0	1	0

This method will give much more information than using a tick. For example, at a glance it can be seen that learners A & B are achieving much higher than learners E & F. It can be seen that Learner C has improved during the year. We can even see that more learners achieved success in Topic 9 than Topic 7.

All of this is very valuable assessment information and can be used to improve learning.

This summative teacher assessment will contribute to the final grade of the School Leaving Certificate.

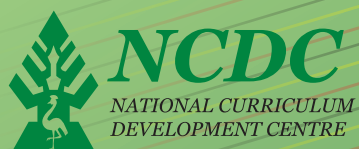
The assessment of the practical or pre-vocational subjects at Lower Secondary level will take three forms:

- i) Classroom based assessment which will be moderated and contribute 20% of the final mark
- ii) Final examinations which will contribute 80%

- iii) Assessment for the world of work or occupation which will lead to the award of a work pass at Level 1 in the Uganda Vocational Qualification Framework (UVQF). These assessments will occur at the end of Senior 3 and be carried out according to the specification of the Directorate of Industrial Training (DIT).

Glossary of Key Terms

TERM	DEFINITION
Competency Curriculum	One in which learners develop the ability to apply their learning with confidence in a range of situations.
Differentiation	The design or adaptation of learning experiences to suit an individual learner's needs, strengths, preferences, and abilities.
Formative Assessment	The process of judging a learner's performance, by interpreting the responses to tasks, in order to gauge progress and inform subsequent learning steps.
Generic skill	Skills which are deployed in all subjects, and which enhance the learning of those subjects. These skills also equip young people for work and for life.
Inclusion	An approach to planning learning experiences which allows each student to feel confident, respected and safe and equipped to learn at his or her full potential.
Learning Outcome	A statement which specifies what the learner should know, under-stand, or be able to do within a particular aspect of a subject.
Process Skill	A capability acquired by following the programme of study in a particular Learning Area; enables a learner to apply the knowledge and understanding of the Learning Area.
Sample Assessment Activity	An activity which gives a learner the opportunity to show the ex-tent to which s/he has achieved the Learning Outcomes. This is usually pat of the normal teaching and learning process, and not something extra at the end of a topic.
Suggested Learning Activity	An aspect of the normal teaching and learning process that will enable a formative assessment to be made.



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