

MINISTRY OF EDUCATION





ENTREPRENEURSHIP SYLLABUS FOR ORDINARY LEVEL S1-S3

Kigali, 2015

GNITT AND NATIONAL IDENT

ENTREPRENEURSHIP SYLLABUS FOR ORDINARY SECONDARY LEVEL

(Senior 1, 2and3)

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FOREWORD

The Rwanda Education Board is honoured to provide this syllabus which serves as both an official document and as a guide to competency-based teaching and learning. This syllabus ensures consistency and coherence in the delivery of quality education across all levels of general education in Rwandan schools.

The Rwandan education philosophy aims to ensure that young people at every level of education achieve their full potential in terms of the relevant knowledge, skills and appropriate attitudes that will prepare them to be well integrated into society and take advantage of employment opportunities.

In line with efforts to improve the quality of education, the government of Rwanda has emphasised the importance of aligning the syllabus, teaching and learning, and assessment approaches to ensure that the system is producing the kind of citizens the country needs. Many factors influence what children are taught, how well they learn and the competencies they acquire. Among these are the relevance of the syllabus, the quality of pedagogical approaches, the assessment strategies and the instructional materials available. The ambition to develop a knowledge-based society and the growth of regional and global competition in the jobs market has necessitated the shift to a competencybased syllabus. With the help of the teachers, whose role is central to the success of the syllabus, learners will gain appropriate skills and be able to apply what they have learned in real life situations. Hence, they will make a difference not only to their own lives but also to the success of the nation.

I wish to sincerely extend my appreciation to the people who contributed to the development of this syllabus, particularly the Rwanda Education Board and their staff who organised the whole process from its inception. Special appreciation goes to the

development partners who supported the exercise throughout. Any comment or contribution would be welcome for the improvement of this syllabus.

Mr. GASANA I. Janvier Director General of Rwanda Education Board (REB)

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1. INTRODUCTION

1.1. Background to entrepreneurship syllabus review

As Rwanda moves towards universal secondary education and 12 years of basic education, it is imperative that those graduating from secondary school are equipped with competences that ensure they can be productive citizens after graduation. Therefore, it is on this quest that a careful review of the secondary school entrepreneurship syllabus was carried out. This review aimed to ensure that the key transferable soft skills that employers need are being provided to all secondary graduates, along with the relevant academic skills including communication and teamwork. What learners are taught and the competencies they acquire is influenced by many factors among which is the relevance of the curriculum, the appropriate pedagogical approach by teachers, assessment strategies and the necessary and sufficient instructional materials.

A competence based curriculum guides the development of competencies associated with methodologies and the assessment strategies that specify the outcomes which are consistent with personal, community and labour market's needs. With the help of teachers (whose role is central to the success of the curriculum delivery), this syllabus offers learners the opportunity to apply what they have learned to real life situations and to make a difference in their own life.

This entrepreneurship competence based syllabus intends to equip learners with a combination of knowledge, skills, attitudes, and values that they must demonstrate during and after each level of learning process. This will enable learners to accomplish certain tasks satisfactorily, while building personal characteristics such as motivation, self-confidence, and willpower as part of the process.

1.2. Rationale for teaching and learning of entrepreneurship

1.2.1. Entrepreneurship and society

The developmental process and capital formation cannot, in the long run, be achieved by the state or by donor funds alone. While both of these will make a contribution, the backbone of the process should be a middle class of Rwandan entrepreneurs. Productive entrepreneurship must be fostered to perform its traditional role of creating wealth, employment and vital innovations through opportunities for profit.

Entrepreneurship education is a vital part of the process to ensure societal prosperity, and acts as the driving force behind more employment, growth and competitiveness. A successful entrepreneur is an asset to society. They contribute to the wellbeing of society in several ways, including through the provision of goods and services, creating new markets, new technologies, new institutional forms, new jobs and, net increases in real productivity. It is these contributions that improve the living conditions of the people in society.

Entrepreneurship is a great enabler, which can help level the playing field between developed and developing countries and regions. It is envisaged that with entrepreneurship education, Rwanda will transform from a subsistence agricultural economy to a knowledge based society with a vibrant class of entrepreneurs.

1.2.2. Entrepreneurship and learners

The subject is meant to change the attitudes of learners and focus more on self-employment, self-reliance, and to raise awareness amongst young people, as well as the broader community, about the potential of youth enterprises. The attitude of

young people is a driver of their productivity. Many Rwandan youth lack a culture of entrepreneurship, while some youth perceive a certain kind of jobs as a job for second class citizens. This further translates into a negative attitude towards learning the skills related to those perceived blue collar jobs.

Entrepreneurship education will ensure that the key transferable soft skills that employers need are being provided to all secondary graduates, as well as academic skills including communication and teamwork skills. Entrepreneurship education will also result in reducing skills gaps and shortages, and improving productivity and business performance. It will also increase opportunities to boost the skills and productivity of everyone in the workforce, including action on equal opportunities, and improving the quality and relevance of training for employment among learners.

Using this syllabus, learners will have progressively more challenging educational activities, experiences that will enable them to develop the insight needed to discover and create entrepreneurial opportunities, and the expertise to successfully start and manage their own businesses and take advantage of these opportunities. Education in entrepreneurship therefore helps learners to apply the business knowledge, skills and attitudes acquired to solve environmental, economic and social problems in their everyday lives.

1.2.3. Competencies

A competency is a combination of knowledge, skills, attitudes, and values that a learner must demonstrate during and after each level of the learning process that enables them to accomplish a certain task satisfactorily. Basic competencies are addressed in the stated broad subject competencies and in objectives highlighted on a year on year basis, and in each of units of learning.

The generic competencies and basic competencies that must be emphasised and reflected in the learning process are briefly described below and teachers will ensure that learners are exposed to tasks that help them acquire these skills.

Generic competencies

Critical and problem solving skills: The acquisition of these skills will help learners to think imaginatively, innovatively and broadly to evaluate and find solutions to problems encountered in their surroundings.

Creativity and innovation: The acquisition of these skills will help learners take initiative and use imagination beyond the knowledge provided in classroom to generate new ideas and construct new concepts.

Research: This will help learners find answers to questions based on existing information and concepts, and to explain phenomena from the information gathered.

Communication in official languages: Teachers, irrespective of being language teachers will ensure the proper use of the language of instruction by learners. The teachers should communicate clearly and confidently and convey ideas effectively in spoken and written form by applying the appropriate language and relevant vocabulary.

Cooperation, interpersonal management and life skills: This will help the learner to cooperate as a team in whatever task they are assigned and to practice positive ethical moral values while respecting the rights, feelings and views of others. Learners will perform practical activities related to environmental conservation and protection. They will also advocate for personal, family and community health, hygiene and nutrition and respond creatively to a variety of challenges encountered in life.

Lifelong learning: The acquisition of these skills will help learners update their knowledge and skills with minimum external support. Learners will be able to cope with the evolution of advances in knowledge for personal fulfillment in areas that are relevant to their improvement and development.

Broad entrepreneurship competences

The overall goal of entrepreneurship education is to give learners the attitudes, knowledge and skills to act in an entrepreneurial way. During and at the end of lower secondary level, learners should be able to:

- Make viable entrepreneurial decisions in life.
- Manage resources properly and responsibly.
- Make rational work and career choices in life.
- Save for future needs and manage finances in daily activities.
- Scan and implement business opportunities from the environment.
- Perform basic accounting for a business.
- Develop and implement a viable business plan.
- Pay taxes in accordance to Rwanda tax law.

- Apply standards in business operations.
- Apply ethical behavior in business.

Entrepreneurship and developing competencies

The national policy documents based on the national aspirations identify some "Basic competencies" alongside the "Generic Competencies" that will develop higher order thinking skills and help learners learn the subject content and promote the application of the acquired knowledge and skills. The Basic Competencies alongside the Generic Competencies are stated in such a way that will develop higher order thinking skills and will help subject learning and the application of what has been learnt in real life situations.

Through learning sessions such as group work discussions, presentations, debates, research work, field visits, role plays and business simulations games, learners will develop abilities and skills that are transferable to new situations such as critical thinking, research and problem solving, creativity and innovation, and communication

Through the above learning activities learners don't only develop competencies but also values like appreciating diversity, determination, involvement, tolerance, responsibility, respect, loyalty, patience, and dignity.

2. PEDAGOGICAL APPROACH

A competency based entrepreneurship syllabus builds on active and participatory teaching methods. The change to a competency based curriculum is about transforming learning, and ensuring that learning is deep, enjoyable and habit-forming. Its main characteristics are the practical project based approach, the promotion of practical experience through workshops, cooperation with different organisations and enterprises (including learning settings outside school), and the hands on approach of setting up and running student projects. At the same time, each learner is an individual with their own needs, pace of learning, experiences and abilities. Teaching strategies must therefore be varied but flexible within well-structured sequences of lessons.

The methodological approaches used in this syllabus are based on active and participatory teaching and learning. The extent to which a teaching method is to be used largely depends on the topic being handled, the learner's learning or comprehension capacities, and the resources available for use in the learning/teaching process. The activities employed are learner centered, where the learner is the main actor and the teacher is expected to apply a series of interactive active learning approaches. The implementation of the entrepreneurship syllabus therefore requires the use learner centered methods of teaching. This approach will promote learning through doing where students are active participants in their own learning.

2.1. Role of the teacher

Since the competency based curriculum is about learner's active participation in the learning process, the teacher should stick to a learner centered approach. The teacher should play the role of the coach/facilitator in order to value the learner's needs and expectations.

The teacher's role in the delivery of this syllabus should include among:

- Use varied teaching and learning aids which will enable the students to acquire and demonstrate the target skills and competencies.
- Provide students with given opportunities to create or construct knowledge and solve problems instead of being fed with facts that may prove to be useless.
- Actively involve students in the learning process and provide guidance.
- Organizing learners in the classroom or study areas.
- Designing the tasks to be performed and working as facilitator throughout the whole process of learning.
- Providing the necessary support for challenging tasks.
- Planning and designing appropriate tasks that provoke learners to think critically, inquiry based learning, research and
 problem solving, decision making, creativity and innovation, communication and cooperation and be actively involved
 during the learning process.
- Organising and developing learning/teaching materials/resources.
- Throughout the teaching and learning process, make deliberate efforts to assess student progression towards attaining and demonstrating the expected competencies, providing timely feedback to students.

2.2. The role of the learner

The teacher shall act as a partner, a facilitator and a promoter of learning who organises classroom interactions. Learning therefore shall be rooted in the concept of constructivism where learner get an opportunity to interact with their peers and the environment at large through well-organised activities such as individual reflections, peer discussions and execution of tasks.

Learners use textbooks, the internet and other resource materials to research and understand their findings which will improve their knowledge, skills, attitude and values.

A competency based curriculum cannot be successful without the learner's full involvement in the learning process. They should be ready and willing to work with their teacher in the delivery of the syllabus. The role of the learner therefore, in the effective delivery of the syllabus should include:

- Regular attendance in the classroom.
- Active participation in group work or activities.
- Do/work on activities, assessments, and any other activity provided.
- Seek assistance and feedback from fellow learners and teachers.
- Imitate/apply learnt material in their school or daily life.
- Respect school rules and regulations.
- Search for more information through continuous research using various sources like books or the internet etc.

2.3. Special needs education and inclusive approach

All Rwandans have the right to access education regardless of their different needs. The underpinnings of this provision would naturally hold that all citizens benefit from the same menu of educational programs. The possibility of this assumption is the focus of special needs education. The critical issue is that we have persons/learners who are totally different in their ways of living and learning, as opposed to the majority. These differences can either be emotional, physical or sensory. Traditionally intellectual learning challenges were known as mental retardation.

These learners equally have the right to benefit from the free and compulsory basic education in the nearby ordinary/mainstream school. Therefore, the school's role is to enroll them and also set strategies to provide them with relevant education. The teacher is requested to consider each learner's needs during the teaching and learning process. Assessment strategies and conditions should also be standardised to the needs of these learners. Detailed guidance for each category of learner with special education needs is provided for in the guidance for teachers.

Strategies to address special education needs

All learners have the right to access education regardless of their different impairments and this implies that all citizens should benefit from the same menu of education programs. This is meant to focus on special needs education since there are learners who are totally different in their ways of living and learning. The difference can either be emotional, physical, sensory, and mental. Therefore, both teacher's and schools' role is to enroll them and also set strategies to provide relevant education for them.

Parents and teachers should communicate on cases relating to learners special education needs and difficulties, so that they can jointly help. Parents are requested to collaborate with the school administration and teachers towards the academic progress and achievement of their children.

Adaption of teaching methods and approaches

Teachers should have a positive attitude towards all categories of learners and use teaching and assessment approaches that are appropriate to meet each individual learner's special needs. For example learners with hearing and visual impairment depend on more on sign language or the use of concrete objects such as models, diagrams, and samples. The examination therefore

should be standardised to meet the different categories of learners with special education needs and the interpretation of results and decisions should be fair.

The teacher will aim to use the following strategies if they are to cater for learners with special needs.

- Use cooperative learning, for instance through group work and discussion.
- Mix learners with special needs with the rest so as to be helped.
- Tape record portions of textbooks, trade books, and other printed materials so learners can listen (with earphones) to an oral presentation of the necessary material.
- Provide written or pictorial directions to those with hearing problems.
- Special programs and follow up to keep track of their learning.
- Providing special needs learners with frequent progress checks.
- Use concrete objects such as models, diagrams, samples, for those with hearing problems so as to demonstrate what you are saying by using touchable items.
- For learners with hearing problems, visual aids, and sign languages are appropriate.

3. ASSESSMENT APPROACH

Assessment is the process of evaluating the teaching and learning processes through collecting and interpreting evidence of an individual learner's progress in learning and to make a judgment about the learner's achievements measured against defined standards. Assessment is an integral part of the teaching learning process. In the new competence-based curriculum assessment must also be competence-based, whereby a learner is given a complex situation related to their everyday life and asked to try to overcome the situation by applying what they have learned.

Assessment will be organised at the following levels: School Based Assessment, District Examinations, National Assessment (LARS) and National Examinations.

3.1. Types of assessment

Formative and continuous assessment (assessment for learning)

Continuous assessment involves formal and informal methods used by schools to check whether learning is taking place. When a teacher is planning their lesson, they should establish criteria for the performance and behavioral changes at the beginning of a unit. Then, at the of end of every unit, the teacher should ensure that all the learners have mastered the stated key unit competencies based on the criteria stated, before going to the next unit. The teacher will assess how well each learner masters both the subject and the generic competencies described in the syllabus, and from this, the teacher will gain a picture of the all-round progress of the learner. The teacher will use one or a combination of the following:

- a) Observation
- b) Pen and paper and
- c) Oral questioning.

Summative assessment (assessment of learning)

When assessment is used to record a judgment of a competence or the performance of the learner, it serves a summative purpose. Summative assessment gives a picture of a learner's competence or progress at any specific moment. The main purpose of summative assessment is to evaluate whether the learning objectives have been achieved. The results are also used for the ranking or grading of learners, for deciding on progression, for selection into the next level of education, and for certification. This assessment should have an integrative aspect whereby a student must be able to show mastery of all competencies.

It can be internal school based assessment or external assessment in the form of national examinations. School based summative assessment should take place once at the end of each term and once at the end of the year. School based summative assessment average scores for each subject will be weighted and included in the final national examinations grade. School based assessment average grades will contribute a certain percentage as teachers gain more experience and confidence in assessment techniques. In the third year of the implementation of the new curriculum it will contribute 10% of the final grade, but will be progressively increased. Districts will be supported to continue their initiatives to organise a common test per class for all schools in order to evaluate the performance and the achievement level of learners in individual schools across the district. External summative assessment will be done at the end of S.3.

3.2. Record keeping

This is the gathering of facts and evidence from assessment instruments and using them to judge the learners performance by assigning an indicator against the set criteria or standard. Whatever assessment procedures used, they shall generate data in the form of scores that will be carefully recorded and stored in a portfolio. These scores will be used for remedial action, for

alternative instructional strategy, for feedback to the learner and to their parents to check the learning progress and to advice accordingly, or for the final assessment of the learners.

This portfolio is a folder (or binder or even a digital collection) containing the learner's work as well as the learner's evaluation of the strengths and weaknesses of their work. Portfolios reflect not only work produced (such as papers and assignments), but it is also a record of the activities undertaken over time as part of student learning. The portfolio output (formative assessment) will be considered only as enough for three years of Advanced level. It will also serve as a verification tool for each learner that they attended the whole learning process before they undergo the summative assessment for the subject. The results from the portfolio will contribute 50% of the summative assessment for each year.

3.3. Item writing in summative assessment

Before developing a question paper, a plan or specification of what is to be tested or examined must be produced to show the units or topics to be tested, the number of questions in each level of Bloom's taxonomy, and the marks allocation for each question. In a competency based curriculum, questions from the higher levels of Bloom's taxonomy should be given more weight than those from the knowledge and comprehension level.

Before developing a question paper, the item writer must ensure that the test or examination questions are tailored towards competency based assessment by doing the following:

- Identify topic areas to be tested on from the subject syllabus.
- Outline subjectmatter content to be considered as the basis for the test.
- Identify learning outcomes to be measured by the test.

- Prepare a table of specifications.
- Ensure that the verbs used in the formulation of questions do not require only memorisation or recall answers but test for broad competencies as stated in the syllabus.

Structure and format of the examination

There will be one paper in the ordinary entrepreneurship subject. An examination of three (3) hours will be set and will consist three sections, "A", "B" and "C".

Section A

All questions in section "A" will be compulsory and will require clear and brief answers. This section will carry 40 marks. The questions will be set to give candidates the opportunity to read extensively and express informed, critical thinking, innovative and creative and relevant responses to issues relating to the overall learner's level of knowledge, understanding and comprehension of the syllabus topics and objectives.

Section B

This section will be general in nature and require candidates to draw on their knowledge from across the syllabus while demonstrating an ability to explain, discuss, examine, apply, analyse, synthesise, evaluate, describe and show support for significant issues related to entrepreneurial activities. This section will carry 40 marks and learners will answer a given number of questions as instructed. The ability to convey a sustained and well thought out argument will be credited.

Section C

This section will be specific in nature and require candidates to draw on their knowledge from across the syllabus while demonstrating an ability to design, invent, produce, devise, develop, propose, generate, reconstruct, plan, and apply significant issues related to entrepreneurial activities. This section will carry 20 marks and learners will answer a given number of questions as instructed.

Questions will not necessarily be set on every topic or be in any particular order of this syllabus but should cover aspects of the subject from senior one through to senior three. The questions should put into consideration the competency levels of knowledge and understanding, skills and attitudes and values. The Rwanda Education Board will evaluate learners who have studied using this syllabus from 2016. Thus, the National Examination will be set based on this syllabus from 2018.

3.4. Reporting to parents

The wider range of learning in the new curriculum means that it is necessary to think again about how to share a learner's progress with their parents. A single mark is not sufficient to convey the different expectations of learning which are in the learning objectives. The most helpful reporting is to share what learners are doing well and where they need to improve in a given subject.

4. RESOURCES

The learner centered approach in the entrepreneurship syllabus emphasises the need to use a variety of teaching learning resources including those improvised or collected by the teacher and the learners from the surrounding environment. School libraries should be well stocked with relevant reading materials, and made easily accessible to students of different abilities and disabilities and include: audio-visual materials, Braille and other special equipment for the visually impaired.

The teacher should allow sufficient time for discussion as this will enable him or her to guide students in the practical application of knowledge, skills and attitudes. The school will need to facilitate the teacher by providing extra resources when necessary, assist by inviting guest speakers to illustrate lessons, and give permission to students for field trips. This section suggests some of the necessary requirements for the successful implementation of entrepreneurship syllabus.

4.1. List of materials needed

These are materials that teacher will have to aid the learning process, and include but are not limited to the following:

- Reference books e.g. textbooks, learner and teacher guides, entrepreneurship journals, and magazines.
- Case study materials and scenarios.
- Computer and internet connection.
- Projectors.
- Audio visual study and video materials.
- Entrepreneurship incubation facilities.
- Successful business resource persons.

- Business simulations.
- Individual and group business projects.
- Accounting software programs such as Sage, Paste, Quick books, Tally and Peachtree.
- Raspberry Pi software.

4.2. Human resource requirements for the successful teaching and learning of entrepreneurship

For the successful and smooth teaching of this subject, a competent teacher to teach O' Level Entrepreneurship should be recruited with at least the following minimum qualifications: diploma holders with education in entrepreneurship, business studies, economics, accounting, management or other closely related fields.

5. SYLLABUS UNITS

5.1. Presentation of the structure of the entrepreneurship syllabus units

This Entrepreneurship syllabus is structured in Topic Areas. Topic Areas are themselves broken down into Sub-Topic Areas while each of these is made up of Units. Units are characterised by the following features:

- 1) Each Unit shows the number of corresponding periods in it.
- 2) Each Unit has a key unit competency that is based on the entrepreneurship Subject Overview and which is accomplished through all teaching and learning activities undertaken by both the teacher and the learners. At the heart of a competence based curriculum is the objective of ensuring learners reach a competence level in their learning across the whole curriculum. Hence each unit is written in such a way that it develops a subject competence, referred to as the key unit competence.

- 3) Each Unit's key competence is broken down into the following three types of learning objective:
 - a) *Type I:* Learning objectives related to Knowledge and Understanding (these objectives are also known as Lower Order Thinking Skills or LOTS) and are considered to be prerequisites to the following two types of learning objectives that are the ones targeted by the revised curriculum.
 - b) *Type II and Type III*: Learning objectives relating to Skills as well as Attitudes and Values. These learning objectives are also known as Higher Order Thinking Skills or HOTS and are the ones targeted in the revised curriculum.
- 4) Each Unit has a detailed content.
- 5) Each Unit is provided with learning activities that are expected to engage learners in an interactive learner centered participatory approach.
- 6) Finally, each Unit shows its links to other subjects, its assessment criteria and the materials (or resources) that are needed during the teaching-and-learning process.

The table below portrays an overview of class by class number of topics areas, sub-topic areas and units.

	S.1	S.2	S. 3
Topics areas	4	4	3
Sub-topic areas	8	8	9
Units	8	8	10

5.2. Senior One Syllabus Units.

5.2.1. Key competencies at the end of senior one

At the end of senior one, the learner should be able to:

- Analyse the desirable characteristics and role of an entrepreneur in entrepreneurship.
- Analyse the value of work in society.
- Make rational consumption decisions based on ones needs.
- Analyse the importance of accounting to a business.

5.2.2. Entrepreneurship units details for senior one

TOPIC AREA: ENTREPE	RENEURIAL CULTURE		SUB-TOPIC AREA: CO EN	NCEPT OF TREPRENEURSHIP
S.1:ENTREPRENEURSH	IP .	UNIT 1: Meaning, roles characteristics	s and s of an entrepreneur.	No. of periods: 9
Key Unit Competency:	Γο be able to analyse the	desirable characteristics	and role of an entrepre	neur
	Learning Objectives			
Knowledge and understanding	Skills	Attitudes and values	Content	Learning Activities
Explain the concept of entrepreneurship. State the desirable characteristics of an entrepreneur. Explain the role of an entrepreneur in	Distinguish an entrepreneur, enterprising person and an intrapreneur. Examine the characteristics of an entrepreneur.	Exhibit desirable characteristics for personal success. Appreciate the role of an entrepreneur in entrepreneurship development.	- Enterprising person, and Intra- entrepreneur	Learners brainstorm the different types of work done in their community. Then they discuss what they wish do when they finish their studies and the reasons for their aspirations. The different activities
developing entrepreneurship.	Analyse the role of an entrepreneur in entrepreneurship.		Characteristics of a good entrepreneur - Hard working. - Innovative and creative. - Risk taking. - Decision making. - Persistence.	mentioned by the learners are then related to entrepreneurship. E.g.an entrepreneur, enterprising person and intrapreneur. Learners analyse and give presentations on 2 or 3 case

	- Ability to find viable business opportunities Seek information Determination and perseverance. Roles of an entrepreneur in entrepreneurship - Scanning the environment Identifying business opportunities Mobilising necessary resources Proper allocation of resources Setting up the business Managing business	entrepreneurs, focusing on how they started, persisted, and succeeded. In small groups, learners discuss a case study on the role of an entrepreneur in entrepreneurship development
	business Managing business operations.	

Links to other subjects: *English: concept of entrepreneurship.*

Assessment criteria: Ability to analyse the desirable characteristics of an entrepreneur to perform their role.

Materials: Case studies, the internet, reference books, resource person, and journals.

TOPIC AREA: ENTREPRENEURIAL C	ULTURE	SUB-TOPIC AREA: PERSO	ONAL DEVELOPMENT
	UNIT 2: Personal values, characteristics of an entreprene		No. of periods: 8

Key Unit Competency: To be able to evaluate own values, skills, strengths and identify areas for development against common characteristics of entrepreneurs

Learn	ing Objectives			
Knowledge and understanding	Skills	Attitudes and values	Content	Learning Activities
Explain personal qualities, skills and values in relation to family, friends, and entrepreneurs as well as towards employers. Give reasons to support diversity and uniqueness among people in the society.	Evaluate personal qualities, values and skills in various contexts Complete an entrepreneurial self-assessment sheet on personal qualities, values and skills. Analyse personal strengths and identify areas for development.	for differences and personal choices. Develop self- awareness, self-esteem,	Personal qualities - Friendliness, respect, intelligence, caring, self-reliance, accomplishment, commitment, loyalty, honesty, dignity, integrity, prudence and the importance of these to personal, social, emotional and economic well-being. Personal qualities in relation to: - Entrepreneurship, creativity,	Group discussions to explore: desirable personal values, skills, and strengths. Learners then discuss the common values, skills and strengths in relation to their family/friends, entrepreneurs and employers. Use scenarios to focus on greed, selfishness, consideration, loyalty, etc. Look at the impact of different personal qualities on the feelings of wellbeing both now and in the future.

	determination, decision making, etc. - Personal development, goal setting, responsibility, commitment, etc. - Engagement with society. - Respect, involvement, tolerance, etc. - Work in school, attentiveness, communication, loyalty, etc. - Workplace cooperation, respect, ethics, etc. Diversity and uniqueness as a source of success - Emphasise by the use of an activity.	With the help of an entrepreneurial self-assessment sheet, learners perform a self-assessment on values, skills and qualities in relation to entrepreneurship, personal development, engagement with society, and work in school and beyond. Learners should identify areas for development (how might I be more successful? What might I do to become an entrepreneur?) Brainstorm why different people have different values, skills, and strengths. Then discuss why diversity and uniqueness are important for personal and business success.
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Links to other subjects: *English and Society: concept of entrepreneurship. Citizenship: Social development.*

Assessment criteria: Can evaluate their own values, skills, strengths and areas for development against common characteristics of entrepreneurs.

Materials: Flipcharts, masking tape, handouts on examples of values, beliefs and desirable qualities, entrepreneurial self-assessment sheet, and work readiness training program (trainer manual, examples of values, beliefs and desirable qualities 1.1 & 1.2).

TOPIC A	ARFA.	FNTRFPI	RENEURIAL	CHLTHRE
101167	MLA.		TENEONIAL	COLIONE

SUB-TOPIC AREA: WORK IN SOCIO-ECONOMIC DEVELOPMENT

S.1: ENTREPRENEURSHIP

UNIT 3: Work in the society.

No. of periods: 9

Key Unit Competency: To be able to analyse the value of different work in society.

Lea	rning Objectives			
Knowledge and understanding	Skills	Attitudes and values	Content	Learning Activities
Explain the meaning and different types of work. Identify the	Distinguish between the different types of work in the learner's localities.	Take part in various work in society.	 Definition of key concepts Work. Mental and physical work. Types of work according to activities 	In groups, learners explore the meaning of work and the concepts of mental and physical work. Learners then identify and classify activities under the various types of work.
different myths and beliefs about work. Explain the dignity	Analyse how myths and beliefs affect work.	Promote positive beliefs and values about work.	 Agriculture. Trading. Manufacturing. Service provision. 	In small groups, learners identify various beliefs and myths about work and classify them as positive and negative.
and value of work.	Describe the value of work (person and society).		 Myths and Beliefs about work Meaning of myths and beliefs. Positive beliefs and negative beliefs such as: Hard work pays, business is a last resort when you fail in education, entrepreneurs 	In small groups, learners discuss the meaning of dignity of work, value of work, and the importance of doing work. In small groups, learners present a short theatre piece or a drawing showing what they think their

work in the locality.

Links to other subjects: *Citizenship and general studies: work and effective communication.*

Assessment criteria: Can analyse the different types of work, the effects of myths and beliefs about work, and the value of work in society.

Methods: Internet access, reference books, and drawing materials.

TOPIC AREA: BUSINESS AC	TIVITY		SUB-TOPIC AREA: CONCEPT OF BUSINESS ACTIVITIES		
1 I FN I REPRENEIIR MIP			Concept of needs, vervices.	vants, goods and	No. of periods: 9
Key Unit Competency: To b	e able to r	nake ratioi	nal consumptions d	ecisions based on one	es needs.
Learr	ning Objec	ctives			
Knowledge and understanding	8		Attitudes and values	Content	Learning Activities
Explain the concept of need, scarcity, opportunity cost, consumption, goods and services.	and seconeeds.	n primary ondary	Make rational consumption for the competing daily needs.	Concept of needs - Meaning of needs Primary/basic needs Secondary needs.	In small groups, learners make a list of some of their needs. They group the needs into those to be satisfied first and those to be satisfied later. Depending on the most and least pressing needs,
Classify needs according to primary/basic and secondary.	Evaluate different types of goods. Relate the concepts of need.		responsible decisions while satisfying your own needs.	Goods and services - Meaning of goods and services.	learners identify and explain the meaning of basic and secondary needs. Learners then give a presentation to the rest of the
Identify the importance of making a choice when there are scarce resources. Explain the factors that influence the	Relate the concepts of need, want, scarcity, opportunity cost, and goods and services, to the unlimited human wants.		Advocate for the proper use of scarce resources and the sustainability of resources.	Types of goods - Durables goods and perishable goods. - Economic goods and free goods.	class that shows how needs change over time, between individuals, and between different countries etc. Learners brainstorm and identify the different types of goods

		needed in society. In small
		groups, learners categorise the
		goods listed by their respective
_	goods.	types and classify them into
goods and		either biodegradable or non-
services.	Categories of	biodegradable.
	goods	
	- According to	Learners role play ranking the
	biodegradabitly.	needs identified in the activity
	- Non degradable	above according to their priority.
	goods.	Given a certain limited amount of
		money, they make choices and
	Relationship	give reasons for the first and last
	between	choice. Learners then relate
	- Needs and wants.	these needs to goods and
	- Goods and	services, scarcity, choice, and
	services.	opportunity cost.
	- Scarcity and	
	choice.	In small groups, based on the
	- Opportunity cost.	previous activity of ranking
		needs, learners research the
	Factors	factors that influence the
	influencing the	consumption of goods and
	consumption of	services. Each group then shares
	goods and	their findings to rest of the class.
	services	
	- Price,	In small groups, leaners identify
	- Income,	examples of the differences
	the irrational consumption of goods and	consumption of goods and services. Categories of goods - According to biodegradabitly Non degradable goods. Relationship between - Needs and wants Goods and services Scarcity and choice Opportunity cost. Factors influencing the consumption of goods and services - Price,

			Social and cultural structure,Fashion,Expectation, etc.	between goods, services and wants.		
Links to other subjects: Economics: theory of production. General studies: personal finance, food processing, and effective communication.						
Assessment criteria: Ability to suggest the different ways of using scarce resources.						
Materials: Reference books, the internet, and products and money for role play.						

TOPIC AREA: FINANCIAL INFORMATION AND SUB-TOPIC AREA: MANAGING FINANCES **DECISION MAKING UNIT 5: Financial awareness.** S.1: ENTREPRENEURSHIP No. of periods: 10 **Key Unit Competency:** To be able to access finance and make financial decisions. **Learning Objectives** Content **Learning Activities Skills** Knowledge and Attitudes and understanding values Explain the Describe the Choose the **Concept of finance** In small groups, brain storm the meaning of finance. - Meaning of finance. meaning of finance, the need for various ways of best ways of - Need for finance. saving, borrowing, getting money using money. finance and the different ways to get and debt to buy desired - Personal finance. money to buy desired items. Save for - Business finance. Learners then connect their management. items. future needs. experiences to a business situation. Identify the various Analyse **Accessing business** sources and financial needs Confidently finance In small groups, learners discuss the effectively. make - Grants, relatives/friends, meaning of savings, the motives for purpose of financial business finance. loans from banks, trade saving money, ways of saving credits, personal savings, Identify the terms Develop saving plans for the money, and the importance of and conditions of a goals. future. and selling shares. saving. Learners should understand that everyone can save irrespective loan contract. Analyse the of the amount of income they have. It Properly use **Saving** is a question of behavior and culture. Explain the different terms money at - Savings goals. importance of and conditions their disposal. - How to save. Each group should share what their involved when findings were to the whole class. saving. borrowing.

Describe risks associated with debt. Explain the	Determine ways to decrease expenses through reuse, recycling,	Properly use debit and credit cards.	Borrowing - Reasons for borrowing Terms and conditions. Debt management	In groups, learners set a saving goal (either personal or business) and describe the various ways in which they will achieve their set goal.
different ways to reduce expenses.	reduction, and repair. Develop strategies to keep out of debt. Use debit and credit cardsto manage funds.		 Avoid unnecessary spending. Don't borrow more money. Don't buy anything expensive while still in debt. Proper management of finance Reduce expenses, reuse items that are still in good condition, proper record keeping, separate personal finance from business finance, etc. The use of debit and credit card Benefits and risks 	Learners brainstorm and then explain what debt is and identify the reason for taking on debt. The teacher then asks learners how they can manage their debts. In small groups, learners analyse the terms and conditions in sample loan contracts from financial institutions. Learners then discuss the impact of these terms to the borrower and the institution and why is it important to read and understand the terms and conditions before signing. In small groups, learners give a presentation on the various ways of proper financial management with an emphasis on reduce, reuse, repair/fix and recycle. Learners demonstrate what it means to be physically fit, for instance use arm wrestling and discuss why one

		beat the other, point out why one is slightly stronger than the other. Explain that there are ways that people can be financially fit and that there are health habits relating to proper management of money and that learners need to stay financially fit.			
Links to other subjects: General studies: money management.					
Assessment criteria: Are able to suggest ways of accessing and managing funds.					
Materials: Reference books, and bank n	otes, coins and pass books from various financia	l institutions.			

TOPIC AREA: FINANCIAL INFORMATION AND DECISION MAKING

SUB-TOPIC AREA: BASIC ACCOUNTING

S.1: ENTREPRENEURSHIP

UNIT 6: Initiation to accounting.

No. of periods: 10

Key Unit Competency: To be able to analyse the importance of accounting to a business.

Learning Objectives				
Knowledge and understanding	Skills	Attitudes and values	Content	Learning Activities
Distinguish between accounting and bookkeeping. Describe the importance of keeping accounting records. Identify the various users of accounting information. Distinguish between cash and credit transactions. Identify the various modes of payment.	Assess the importance of keeping records. Select the appropriate mode of payment. Make payments using appropriate modes of payment.	Appreciate the importance of keeping accounting records for a business. Make informed choices regarding the appropriate mode of payment for goods and services.	The meaning of accounting and bookkeeping The importance of accounting Tool of control. Calculation of profits and losses. Tool for business evaluation, etc. Users of accounting information Internal users Employees. Share holders. Managers.	In small groups, learners share their personal experiences regarding bookkeeping, its importance and the documents used. These experiences can be either in the family business or the school. Learners then understand the meaning of accounting and bookkeeping. Learners analyse scenarios of two businesses where one practiced bookkeeping and the other did not, and what the effects were. Learners then discuss the consequences of not keeping proper accounting records and appreciate the importance of accounting in the business. Through a case study, learners identify various users of accounting information and explain how each user makes use of the information.

External users: - Suppliers Financial institutions Government authorities, etc.	Learners share experiences of how they pay for goods and services in their community either on a cash basis or credit basis. Learners then discuss the advantages and disadvantages of cash and credit transactions.
Business transactions - Cash transactions Credit transactions Installment payment Advantages and disadvantages of cash and credit transactions.	A role play on situations where one has to pay for goods and services either by cash or credit and the mode of payment.
Modes of payment - Payment in cash Payment by bank Electronic payment Prepayment, etc.	

Links to other subjects: *Entrepreneurship A' level.*

Assessment criteria: Can analyse the importance of accounting, identify users of accounting information and analyse the modes of payment.

Materials: Research, internet, textbooks, case studies, application exercise, and resourceful person.

TOPIC AREA: BUSINESS GROWTH AND ETHICS				SUB-TOPIC AREA: BUSINESS GROWTH		
T. FN LKFPKFNFIIKZHIP T. FN LKFNFIIKZHIP T. FN LKFNFIIKZHIP			ectors and indic	cators of business	No. of periods: 9	
Key Unit Competency: To	business growth.					
Lear	ning Object	ives				
Knowledge and understanding			Attitudes and values	Content	Learning Activities	
Explain the meaning of business, growth, and business growth. Identify factors contributing to or restraining business growth. Identify indicators of business growth or failure.	overcomin	rowth or nilure. dicators of rowth or nilure. 'solutions to		Meaning of: - Business Growth Business growth. Factors contributing to business growth - Clear objectives, Proper business location, - Availability of business support services, etc. Constraints to business growth - Poor handling of	In small groups, learners research and share the meaning of business, growth, and business growth. In small groups and using real life experiences, learners identify in their own community some businesses. Learners then categorise them as successful or failing businesses. Given the previous activity, learners enumerate factors and indicators of business growth or business failure. In small groups based on the above the activities, learners come up with suggestions/solutions/strategies to the constraints of business growth.	

	management of business stock,				
	- Misuse of				
	business finance,				
	etc.				
	Indicators of				
	business growth/				
	success				
	- Increase in the				
	volume of sales				
	- Increase in				
	business profits, - Increase in the				
	number of				
	branches, etc.				
	brunenes, etc.				
	Indicators of				
	business failure				
	- Increased				
	business losses,				
	Empty stock				
	- Low sales, etc.				
Links to other subjects: Economics: economic growth.					
Assessment criteria: Can analyse factors for business growth.					
Materials: Research, the internet, textbooks, journe	Materials: Research, the internet, textbooks, journals, and newspapers.				

TOPIC AREA: BUSINESS GR	ROWTH AN	D ETHIC	S	SUB-TOPIC AREA: ST	UB-TOPIC AREA: STANDARDISATION		
S.1: ENTREPRENEURSHIP	REPRENEURSHIP UNIT 8: Concept of st			andardisation.	No. of periods: 8		
Key Unit Competency: To be able understand basic concepts of standardisation							
Learnin	g Objective	es					
Knowledge and understanding	Skil	Skills Attitudes and values		Content	Learning Activities		
Explain the meaning of standard, standardisation, standards body, and standards harmonisation. Explain the importance of standardisation. Identify the fields and levels of standardisation. Give different types of standards.	Assess thand level standard Analyse standard practices commun	ls of lisation. lisation s in the	Be keen on standards in daily activities.	Meaning of: - Standards, Standards body - Standards harmonization The importance of standardisation Subject and field of standardisation Engineering Industry Commerce Science Education Transport Housing/building Food.	In small groups, learners research the meaning of standards, standardisation, standards body, and standards harmonisation. Learners brainstorm and identify various things they would want to buy (such as food, shoes, clothes, phones, etc.) while the teacher prompts them on what they consider as good quality products. Learners discuss their ideas, and then the teacher relates the activity to the concept of standardisation. Learners are given a list of different types of standards and different levels and subjects of standardisation and are asked to match them. Learners are then		

- Agriculture.	asked to sketch a typical
- Forestry.	standardisation space.
- Textiles.	standar arsation space.
	m 1
- Chemicals.	Through a case study learners
	identify the importance of
Level of	standardisation.
standardisation	
- International	A resource person discusses the
standardization	fields, levels of standardisation and
	types of standards.
- Regional	types of standards.
standardization	
- National	Learners discover standardisation
standardization	fields, levels and types of standards
	with the aid of audio visual
Types of standards	programs.
- Basic standards.	
- Product standard.	
- Terminology	
standard.	
- Testing standard.	
<u> </u>	
- Code of practice.	
- Service standard.	
- Process standard.	

Links to other subjects: Chemistry: standardisation. General studies: effective communication.

Assessment criteria: Ability to explain the basic concepts of standardisation and its importance.

Materials: Research, the internet, textbooks, journals, newspapers, audio visual aids, resource person, and case studies.

5.3. Senior Two Syllabus Units

5.3.1. Key competencies at the end of senior two

At the end of senior two, the learner should be able to:

- Analyse the role, benefits and challenges of being an entrepreneur.
- Evaluate the role of work in socioeconomic development.
- Prepare a personal budget.
- Record initial accounting entries for a business.
- Analyse the impact of different types of markets.
- Apply basic concepts of metrology and quality testing.

5.3.2. Entrepreneurship units details for senior two

TOPIC AREA: ENTREPRENI	EURIAL CU	SUB-TOPIC AREA: CONC ENTREPRENEURSHIP	CEPT OF			
\ \ \text{'} FN RFPRFNFIIR\HIP			Role, benefit and chall entrepreneur.	No. of periods: 8		
Key Unit Competency : To be able to analyse the role, benefits and challenges of being an entrepreneur.						
Lea	arning Obje	ectives				
Knowledge and Skills understanding		ills	Attitudes and values	Content	Learning Activities	
Recognise the role of an entrepreneur in socioeconomic development. Describe the benefits and challenges of being an entrepreneur. Identify the benefits and	Analyse to benefits a challenge associate being an	oreneur in nomic nent. The and es	Appreciate the role of an entrepreneur in socioeconomic development. Develop a positive attitude towards being an entrepreneur.	Role of an entrepreneur in socio-economic development - Creation of employment opportunities, - Provision of goods and services; - Exploitation of	In groups, research and present on the role of an entrepreneur in socioeconomic development. In groups, evaluate case studies of entrepreneurs and identify benefits and challenges faced by entrepreneurs.	
challenges of being an entrepreneur.	entrepre	neur.	Start entrepreneurial activities in their community.	resources, etc. Benefits of being an entrepreneur - Increased income, - Self-reliance	Meet a local entrepreneur and interview them about the enterprise and how they have overcome challenges and what their future aspirations are.	

		- Independent decision making, - Improved status Possible challenges of being an entrepreneur: - Long and irregular working hours, High risk, - Uncertain income, - No fringe benefits, - etc.	Debate the benefits and challenges of being an entrepreneur.
Links to other subjects: Ent	repreneurship A' level.		

Assessment criteria: Can analyse the role, benefits and challenges of being an entrepreneur.

Materials: Resource person, case studies, scenarios, interview guide, and questionnaire.

TOPIC AREA: ENTREPRENEURIAL CULTURE		SUB-TOPIC AREA: PERSONAL DEVELOPMENT		
S.2: ENTREPRENEURSHIP	UNIT 2: Setting personal goals.		No. of periods: 10	
Key Unit Competency : To be able to create SMART goals and a plan to achieve them.				

Lear	Learning Objectives			
Knowledge and understanding	Skills	Attitudes and values	Content	Learning Activities
Explain the meaning of goal setting and SMART goals. Identify ways to achieve SMART goals.	Classify goals into short term and long term goals. Set SMART goals.	Appreciate the need for setting SMART goals. Set personal goals in life and strategies to achieve them.	Concept of SMART goal - Meaning: Goal, SMART goals (Specific, Measurable, Achievable, Realistic, Time bound).	In small groups, learners draw a tree that includes the roots, trunk, major branches, smaller branches, leaves, flowers and thorns, and relate the parts of the tree to the growth and development of a person. Learners label their trees with their
Distinguish between short term and long term goals.	Take steps to achieving set goals.	demeve them.	Setting long term and short term goals Steps, time frame and	own information regarding values and skills, people or places that give them strength, their goals, and how they want to improve their situation.
			resources needed in setting SMART goals: - Identify priorities, start and end points, Skills, - Opportunities, - Strategies, - Obstacles	Brainstorm the Meaning of a goal and what is goal setting? Using an example of how a farmer progresses from a simple farmer to an advanced one, learners discuss goal

setting and the steps one has to to reach their goals. Learners th give their own goals.	
Based on the above activities are other examples, learners are introduced to the concept of SM goals. They assess their goals so they are SMART and change any they are SMART.	MART o see if
In groups, learners make a plan reach their set SMART goals us "Achieving My Goals" sample w template provided.	ing an

Links to other subjects: *General Studies: effective communication.*

Assessment criteria: Can develop SMART goals and plans to achieve them.

Materials: Work readiness training program (trainer manual: 1.1: Examples of Values, Beliefs, &Desirable Qualities, 1.2: Skills and Qualities Assessment, and 1.3: Setting and Achieving Goals).

TOPIC AREA: ENTREPRENEURIAL CO	ULTURE		ORK IN SOCIO-ECONOMIC EVELOPMENT
S.2: ENTREPRENEURSHIP	UNIT 3: Role of work and socio development.	economic	No. of periods: 8

Key Unit Competency: To be able to evaluate the role of work in socioeconomic development.

			1	
Lea	arning objectives			
Knowledge and	Skills	Attitudes and	Content	Learning activities
Understanding		values		
Identify the various activities undertaken in the community. Explain the types of work done in the community. Give examples of activities that hinder socioeconomic development.	Analyse different activities according to the types of work. Assess the contribution of work to socioeconomic development. Describe activities that hinder socioeconomic development.	Take part in work that contributes to socioeconomic development. Show concern over activities that hinder socioeconomic development.	Activities being done in the locality Classification of activities according to type of work - Agriculture Manufacturing Trading Service provision. Contribution of the various types of work to socioeconomic development - Employment opportunities, - Variety of goods and services Improving	In groups, learners research and present different activities undertaken in their community and classify them according to the types of work. In small groups, learners discuss and present the ways in which work contributes to the life of the person doing it, and also to those around them. In groups, learners identify and discuss any activities that do not make a positive

	- etc.	contribution to those
		around them.
	Activities that	
	hinder	Debates on
	socioeconomic	socioeconomic
	development	contribution of
	- Deforestation,	work/activities.
	- Over grazing,	•
	- Over exploitation of	
	resources,	
	- etc.	

Links to other subjects: *Citizenship: work. General studies: communication skills.*

Assessment criteria: Can assess the contribution of different types of work to socioeconomic development.

Materials: Internet access, and research materials.

TOPIC AREA: BUSINESS ACTIVITY				SUB-TOPIC AREA:	CONCEPT OF BUSINESS ACTIVITIES
S.2: ENTREPRENEURSHIP UN			UNIT 4	: Markets.	No. of periods: 8
Key Unit Competency:	Analyse the impact of	the differ	ent types	of markets.	
Lea	arning Objectives				
Knowledge and understanding	Skills	Attitudes and values		Content	Learning Activities
Explain the meaning of market, product, demand and supply. Identify various types of markets. Explain the advantages and disadvantages for each type of market. Explain the concept	Explain the relationship that exists between demand and supply. Explain the process of shifting from a domestic market to a regional market. Assess the effects of economic	Show so for shif domest market regiona market	ting from tic s to al	Meaning of: - Market Product Supply Demand. Relationship between demand and supply Types of markets - Domestic or local markets:	In groups research and brainstorm the meaning of the terms product, demand, supply and market. Identify the relationship that exists between demand and supply. In small groups, research and give a presentation on the different types of markets and analyse the advantages and disadvantages of each. Group discussion and presentation
of economic integration. Give the advantages and disadvantages of economic integration.	integration on the economy.			Advantages and disadvantages. - Regional markets: Advantages and disadvantages.	 on the meaning of economic integration, advantages and disadvantages, and quote some examples of regional organisations to which Rwanda is affiliated. Debate the role of economic integration in Rwanda.

Identify certain regional trading blocs.	Economic integration - Meaning of economic integration Shifting from domestic market to a regional market Advantages and disadvantages of economic integration Some regional	
	economic integration.	
	COMESA, and CEPGL.	

Links to other subjects: *Economics: Economic integration.*

Assessment criteria: Can analyse the different types of markets and their roles.

Materials: Reference books, journals on environment and business, the internet, and case studies.

TOPIC AREA: BUSINESS ACTIVITY			SUB-TOPIC AREA:	TAXATION	
S.2: ENTREPRENEURSHIP UNIT S			5: Taxes in Rwanda.	No. of periods: 10	
Key Unit Competency: To be able toanalyse the roles of tax				es in Rwanda.	
Learn	ing Objectives				
Knowledge and understanding	Skills	Attitud valı		Content	Learning Activities
Explain the meaning of taxation, taxes, tax avoidance and tax evasion. Explain the importance of paying taxes. Identify the sources of tax. Identify the rights and obligations of tax payers.	Assess the various types of taxes. Fill out the documents required to subscribe to a tax system.	taxes in commu	taxes in nomy. te for ment of a the nity. oncern	paying taxes in an economy - Paying government workers Infrastructure development (schools, hospitals, etc.).	In groups research and share findings on the meaning of taxation, tax, tax avoidance and tax evasion. Self-reflection through questions and answers, based on the Rwanda Revenue authority statement "without taxes there is no peace, no roads, no hospitals, and no schools". In small groups learners then discuss the importance of paying taxes for an economy. Group discussion about the types of taxes. Learners are given different scenarios relating to a legal business
Distinguish between the different types of taxes paid in Rwanda.				- Raising revenue for the government, etc.	entity importing /exporting given commodities. Learners then find out the different taxes to be paid, the stakeholders involved and their roles.

Identify the conditions, documents	Sources of taxes - Personal income	
advantages and	- Business profits	0 1
sanctions of	- Personal and	
subscribing to the tax	business proper	
system.	- Business sales, e	tc. conditions, documents, advantages and penalties of not subscribing to the tax
	Rights and	system.
	obligation of tax	
	payers	Invite/meet a resource person to share
	Right of the tax payers	with the learners the various taxes paid in Rwanda, rights and obligations of tax
	- Right to	payers, advantages, and sanctions of not
	confidentiality.	paying/subscribing to tax system.
	- Right to legal	
	representation Right to tax	
	refund, etc.	
	Obligation of th	e
	tax payers - Register with	
	Rwanda Revenu	e
	Authority.	
	- Signing of tax	
	returns Supply all the	
	information and	
	documents, etc.	

Different types of taxes Direct taxes - Income tax Rental tax Property tax, etc.
Indirect taxes - VAT Consumption tax Entry duties etc.
Subscribing to the tax system Conditions - Filling in a registration form Legal form of a business Indicate all types of taxes one owes to the RRA, etc.
Documents - Certificate of registration.

- Documents showing the types of taxes Identification document, etc.
Advantages - Take part in business Take part in nation building Get certification, etc.
Sanctions/ penalties - Fine Closure of business Cancellation of registration certificate.

Links to other subjects: *Economics; Taxes. General studies; effective communication.*

Assessment criteria: Can analyse the role of the taxes in an economy.

Materials: Case study scenarios, registration and declaration forms from the Rwanda revenue authority, and resource persons.

TOPIC AREA: FINANCIAL INFORMATION AND SUB-TOPIC AREA: MANAGING FINANCES BUDGETING **DECISION MAKING** S.2: ENTREPRENEURSHIP **UNIT 6: Personal budgeting.** No. of periods: 10 **Key Unit Competency:** To be able to prepare a personal budget. **Learning Objectives** Content **Learning Activities Knowledge and** Skills Attitudes and understanding values Explain the meaning Analyse the Appreciate the **Meaning of** In small groups, learners research the of budgeting and importance of - Budgeting. meaning of budgeting and personal principal parts budgeting in a - Personal personal budgeting. of a budget. budgeting. daily life. budgeting. State the role of Prepare a Through a case study learners discover the personal budgeting. budget. Make budgets Role of role and elements of budgeting. for personal and personal business Identify the Review and **budgeting** In small groups, learners make a list of the elements of a sources of income for an individual or a make activities. - Enable proper use of personal family for a given period. Then they make a budget. adjustments in the budget. Advocate for resources. list of the needs and wants that require List the steps of money to be spent for a given period. budget - Helps in Learners then analyse the variation budgeting. preparation in personal their decisionbetween income and expenses. community. making. - Helps minimise In small groups, learners prepare a budget risks. based on the above activity.

Links to other subjects: *Economics: national budgeting. Mathematics.*

Assessment criteria: Can prepare and review a personal budget.

Materials: Internet, research, case studies, reference books, and journals.

TOPIC AREA: FINANCIAL INFORMATION AND DECISION MAKING

SUB-TOPIC AREA: BASIC ACCOUNTING

S.2: ENTREPRENEURSHIP

UNIT 7: Initial accounting entries for a business.

No. of periods: 10

Key Unit Competency: To be able to record initial accounting entries for a business.

Learnii	ng Objectives			
Knowledge and understanding	Skills	Attitudes and values	Content	Learning Activities
Identify various source documents used in business. Identify the users of accounting information. Explain the double entry accounting principle and the elements of the accounting equation. Identify the different books for prime entry.	Categorise business transactions following the accounting equation. Record transactions in the books of prime entries.	Appreciate the need for keeping accounting records in business. Advocate for proper record keeping in business. Show concern for poor record keeping in business.	Source documents - Receipts, Voucher, - Pay slips, - Invoices, - Cheque, - Payment order, etc. Accounting equation - Account Asset accounts Liability accounts Equity accounts.	The school bursar comes to class with sample source documents that learners identify. Learners then fill or write out sample source documents provided, e.g. sample cheques, receipts, etc. In small groups, learners research the meaning of the accounting equation, account, assets, liabilities, equity, and double entry accounting principles. Through a case study learners identify transactions that affect assets, liabilities and equity in a business and

	Prime books - Meaning. - General journal. - Sales journal. - Purchases journal. - Sales returns. - Cashbooks (single column). - Ledgers. - Recording transactions using the double entry accounting principle.	exercise, learners record transactions in sample books of prime entries.
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Links to other subjects: *Entrepreneurship in A' level.*

Assessment criteria: Can prepare initial accounting entries for a business.

Materials: Research, internet, textbooks, case studies, application exercise, resource person, samples of source documents (cheques, receipts, invoices, etc.)

TOPIC AREA: BUSINESS GROWTH AND ETHICS			SUB-TOPIC AREA: STANDARDISATION	
S.2: ENTREPRENEURSH	2: ENTREPRENEURSHIP UNIT 8: Concepts of metro testing.			No. of periods: 8
Key Unit Competency:	Го be able to app	ly basic concepts of r	netrology and quality tes	ting.
Lear	ning Objectives			
Knowledge and understanding	Skills	Attitudes and values	Content	Learning Activities
Explain the meaning of metrology, quality testing, and accurate measurement. Identify the base units used in accurate measurement. Identify where base units are applicable. Explain the quality testing process.	Analyse accurate measurements. Assess the applicability of base units. Assess the quality testing process.	Appreciate the need for metrology, quality testing and accurate measurement. Show concern for accurate measurement and quality testing.	Meaning and relationship between - Metrology, quality testing, and accurate measurement. Accurate measurements base units - Mass (Kilogram, Kg). - Time (Second, S). - Temperature (Kelvin, K). - Length (Meter. M). - Current (Ampere, A). - Molecules (Mole, mol.). - Frequency (Hertz, Hz). - Volume (Liter, L).	In small groups, through the use of a case study, learners discuss the meaning of metrology, quality testing and accurate measurement. In small groups, learners perform simple measurements on provided products to test for their quality and accuracy. Field visits to investigate measurement units used in various business environments. A resource person shares with learners the application of base units and quality testing processes followed by a discussion.

Links to other subjects:

Assessment criteria: Can explain the basic concepts of metrology and quality testing.

Materials: Research, the internet, textbooks, case studies, audio visual, resource person, and field visits.

5.4. Senior Three Syllabus Units

5.4.1. Key competencies at the end of senior three

At the end of senior three, the learner should be able to:

- Manage resources properly and responsibly.
- Make a rational career choice.
- Analyse the importance of various sectors of production in Rwanda's economy.
- Examine the role of Rwandan custom procedures and taxes.
- Apply ethical business practices.
- Plan and manage a business.

5.4.2. Entrepreneurship units details for senior three

TOPIC AREA: ENTREPRENEURIAL CULTURE			SUB-TOPIC AREA: WORK IN SOCIO-ECONOMIC DEVELOPMENT		
S.3: ENTREPRENEURSHIP UNIT			UNIT 1	Resources and their usage.	No. of periods: 7
Key Unit competence:	To be able to manage	resource	·ly		
	arning objectives				
Knowledge and	Skills	Attitud		Content	Learning activities
Understanding		valı			
Explain the meaning	Analyse the	Advoca	ite for	Meaning of	Based on the school environment,
of resources.	different types of resources.	the proper use of resources.		resources	learners identify the various resources used at the school, identify
Identify various				Types of	the type of each resource
types of resources.	Determine	Use res	ources	resources	5 5 7
	whether	proper	lv and	- Financial.	Through a case study, learners discuss
Explain the	resources are	sustain		- Human.	the relevance or importance of
importance of	effectively		•	- Time.	various resources and how they are
resources.	utilised.			- Technological.	utilised.
				- Raw materials.	
Explain the meaning	Develop			- Information.	In small groups, learners research and
of effective and	strategies on how				discuss the ways of using resources
sustainable	resources can be			Importance of	effectively and sustainably.
utilisation of	effectively			resources	
resource.	utilised and				In small groups, learners analyse the
	sustained.			Effective	usage of resources in different
				utilisation of	workplace scenarios, and discuss the
				resources	types of resources being used and
				- Sustainable use	whether they are being utilised
				of resources.	effectively. Learners then suggest
				- Planning.	

	- Budgeting Proper human resource management Saving Recycling Reuse Disposal.	ways to better utilise the resources effectively.			
Links to other subjects: <i>Economics: production theory.</i>					
Assessment criteria: Can use resources properly.					
Materials to be used: Internet, research, and case study.					

TOPIC AREA: ENTREPRENEURIAL CULTURE			SUB-TOPIC AREA: PERSONAL DEVELOPMENT CAREER OPPORTUNITY		
S.3: ENTREPRENEURSHIP UNIT 2:			Career opportunities.	No. of periods: 7	
Key Unit Competency	: To be able to make rat	ional care	eer choice	e.	
Le	earning Objectives				
Knowledge and understanding	Skills	Attitudes and values		Content	Learning Activities
Explain the meaning of career, opportunity, and career opportunity.	Evaluate the fields of career opportunities.	Appreci importa choosin suitable	ance of ag a	Meaning of - Career Opportunity Career	In small groups, learners research the meaning of career, opportunity and career opportunity.
Identify possible fields of career opportunities.	Search for career information from various sources. Describe the link	in life. Choose rational		opportunity. Importance of choosing careers in life	In reference to personal qualities in senior one, learners make a link between personal qualities, skills, educational attainment, earnings, and careers. In small groups, learners discuss why
Identify sources of career information.	bestribe the link between personal qualities, education, earnings, and	Show refor diffe	erent	- Link between personal qualities, skills,	having a career can help one reach lifestyle goals which can lead to personal and economic wellbeing.
Explain the importance of choosing a suitable career in life.	careers. Use the steps in choosing a career.			- Education, earnings, - Careers, - E.t.c	Invite a career advisor to share information about career options.

Field visits where learners interview people from different career fields in

- Explain the steps followed in making a career choice.	Fields of career opportunities - Education Health Security forces Law Media Hotel and tourism.	order to know their fields of work and the steps they followed in choosing their careers. Learners identify careers they would like to pursue, then in small groups, learners use the steps to identify occupations within a chosen career field, set goals, and create a plan regarding their career
	- Commercial and manufacturing Media Construction, etc. Sources of career information - Schools, Media (newspapers and radios), - Potential - Workplace,	choice.
	- Etc. Steps taken in choosing a career - Assess yourself.	

	 Make a list of potential occupations. Explore the options. Narrow down your list. Set goals. Create a career action plan. Obtain training.
Links to other subjects : <i>English: Carrier and</i>	fferent tynes carrier

Assessment criteria: Can evaluate and make rational choices among different careers in life.

Materials: Research, the internet, textbooks, resource person, and field visits.

TOPIC AREA: ENTREPRENEURIAL CULTURE				SUB-TOPIC AREA: P	ERSONAL DEVELOPMENT
S.3: ENTREPRENEURSHIP UNIT 3: C skills.			Communication	No. of periods: 9	
Key Unit Competency	: To be able to commu	nicate effecti	vely in life	and business.	
I	Learning Objectives				
Knowledge and understanding	Skills	Attitudes and values		Content	Learning Activities
Explain the meaning of communication.	Use appropriate communication methods (verbal	Value the importanc appropriat	te means	Communication - Meaning of communication.	Brainstorm and discuss the meaning and types of communication.
Identify the different types of communication.	and non-verbal). Practice good customer service.	of communication of com	S.	Types of communication - Internal	In small groups, learners brainstorm and discuss various methods they use to
Identify the methods of communication.	Practice interpersonal skills	effectively peers at so business.	with	communication External communication.	communicate with their colleagues, and then demonstrate the methods
Describe the factors to consider when determining a form of communication.	used in providing good customer care. Write sample	Respect th of commun with other maintain g	nicating s to	Methods of communication - Oral Written.	discussed. Learners analyse different scenarios and chose appropriate methods of
Define customer care, including different levels and principles.	business documents.	relationsh		- Audiovisual.	communication for each. Learners then discuss the reasons for their choices.

	Business		In small groups, learners
Describe strategies	communication	Factors considered	discuss the advantages and
to enhance oral	skills.	when choosing	disadvantages of each method
skills.		methods of	of communication.
		communication	
Identify effective		- Urgency, length,	Based on their experience,
speaking strategies.		confidentiality,	learners discuss when they
		complexity, legal	have been customers and when
Identify various		reasons, etc.	they have served customers.
business documents.			They then share experiences of
		Advantages and	good and bad customer service,
Knowledge in		disadvantages of	and what made it good or bad?
business		each method of	
communication.		communication	In pairs, learners discuss
		Interpersonal skills	scenarios for communicating
			with customers and then
		Non verbal	reenact them in a way that
		communication	shows excellent customer
		signals	service.
		- Clapping, nodding,	
		rolling eyes, etc.	In pairs, learners come up with
			different non-verbal signals
		Orals skills	and demonstrate them to the
		- Giving and receiving	rest of the class and discuss the
		instructions.	particular gesture.
		- Asking for	
		clarification.	In small groups, learners
		- Clear, brief, concise,	discuss techniques that will
		to the point.	enhance their oral skills.

	 Use examples to get to the point, etc. Writing skills Business documents. Standard letter. Advertisements. Memos. Messages, etc. 	In small groups, learners analyse various business document samples (formats and components), then practice writing each of them.
	Customer care	
	- Meaning of	
	customer care.	
	Levels of customers	
	service	
	Poor service.Mediocre service.	
	- Exceptional service.	
	- Exceptional service.	
	Customer care	
	principles	
	- A customer is the	
	boss.	
	- Never argue with	
	the customer.	
	- Do not confront a	
	customer.	

	Importance of customer service - Helps to keep customers Helps to stand out from the competitors It is the cheapest form of positive advertisement. Costs of poor customer service - Bad reputation Loss of confidence and trust from customers Bad reference for a career.
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Links to other subjects: *General Studies: effective communication.*

Assessment criteria: Can use various forms of communication to communicate effectively in life and business.

Materials: Work readiness training program (trainer manual: 2.4: Role plays for communicating with customers), sample business documents, and case study scenarios.

TOPIC AREA: ENTREPRENEURIAL CULTURE				SUB-TOPIC AREA: CONCEPT OF ENTREPRENEURSHIP	
S.3: ENTREPRENEURSHIP UNIT 4:			Forms of enterprises.	No. of periods: 6	
Key Unit Competency: To be able to analyse different forms			nt forms o	of enterprises.	
Le	earning Objectives	5			
Knowledge and understanding	Skills	Attitudes and values		Content	Learning Activities
Explain the meaning of an enterprise.	Categorise enterprises according to sectors, sizes	Appreciat of enterprethe socioe developm	rises in economic	The meaning of: - Enterprise. Classification of	Learners research the meaning of an enterprise and the categories o enterprises.
Identify different forms of enterprises. Discuss the role of	and legal status.	Choose th appropria business enterprise	e most ite form of	enterprises by:	Learners carry out a field visit to investigate the different categories of enterprises in their community. In small groups, learners identify
enterprises in socioeconomic development.		,		businesses Agribusiness Service Businesses Trading businesses.	various enterprises in their community then discuss and classify them according to products/activities, and lifespan o ownership.
				According to life spanTemporary or short term businesses.Permanent or long term businesses.	Group learners according to different enterprises (agribusines manufacturing, service or trading) and each group discusses the

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Assessment criteria: Can analyse different forms of enterprises.

Materials to be used: Internet, research, case study, field visits, journals, and newspapers.

TOPIC AREA: BUSINESS ACTIVITY		SUB-TOPIC AREA: CONCEPT OF BUSINESS ACTIVITIES		
S.3: ENTREPRENEURSHIP	UNIT 5: Sectors of production.		No. of periods: 6	

Key Unit Competency: To be able to analyse the importance of various sectors of production in Rwanda's economy.

Lear	ning Objectives			
Knowledge and understanding	Skills	Attitudes and values	Content	Learning Activities
Explain the importance of different sectors of production in Rwanda's economy. Describe the characteristics of each sector of production in Rwanda. Identify the components of the Rwandan primary, secondary and tertiary sectors. Explain the relationship	Classify different business activities in terms of the sector of production. Examine the importance of primary, secondary and tertiary sectors to an economy. Examine the relationship between the sectors of production.	Choose a suitable sector to engage in. Recognise that there are various sectors one can get employed.	The Primary sector Agricultural farming - Food crop farming and cash crop farming, plantation farming, and forestry plantation. Fishing and fish breeding (Pisciculture) - Fish breeding, artisan fishing (traditional fishing), industrial fishing (modern fishing). Livestock farming - Traditional rearing, and modern rearing, beekeeping (apiculture). Mining and quarrying Importance of the primary sector	Learners visit an agricultural activity, a farm and fishery pond in order to differentiate various categories of agriculture, animal husbandry and fishing. This will show the importance of each sector of the economy. (In the absence of a real case, pictures can be used). Using concrete examples of existing industries in Rwanda, learners discover the different types and their importance. Learners brainstorm and list down service companies that they know, group them, and outline their importance.

between the sectors of production.	The Secondary Sector - Handcraft industry Agro pastoral Agrofood processing Manufacturing industry. Importance of secondary industry Tertiary sector - Transport Banks Insurance companies Warehousing. Importance of Tertiary sector
Links to other subject	s: Geography: Man and his environment. General studies: the environment.
Assessment criteria:	an evaluate the impact of different business activities in the community.
Materials: Reference b	ooks, journals on the environment and business, the internet, and case studies.

TOPIC AREA: BUSINESS AC	TIVITY	SUB-TOPIC AREA: T	AXATION CUSTOMS	
S.3: ENTREPRENEURSHIP	UNIT 6:	Customs procedure	es.	No. of periods: 7
Key Unit Competency: To b	e able to examine th	e role of Rwandan cı	ustom procedures.	
Lear	ning Objectives			
Knowledge and understanding	Skills	Attitudes and values	Content	Learning Activities
Explain the meaning of customs and customs declaration. Identify the types of customs declarations. Explain the role of customs procedures. Identify the various stakeholders involved in customs declarations.	Analyse the types of customs declarations. Analyse various documents used in customs declarations. Assess the role of various stakeholders involved in customs procedures.	Appreciate the role of customs procedures in the facilitation of trade. Develop a positive attitude towards customs declarations.	Meaning of customs and customs declaration Types of customs declarations - Export and import. - Temporary importation. - Warehousing. - Transit. Role of customs procedures - Trade compliance and facilitation. - To ensure observance of laws.	In small groups, learners research the meaning of customs, customs declarations and the types of declarations. A resource person is invited to share with learners about customs procedures, declarations, the necessary documents for declaration, stakeholders involved in customs declarations, and the role of customs declarations. In small groups, research the necessary documents involved in making a declaration.

- To protect	Perform role plays on the
economic interests.	various stake holders involved
- To take measures	in customs.
to protect the	in customs:
rights and interests	Field visits to customs points
of citizens and	(MAGERWA), and find out
businesses.	about the types of customs
- To protect	declarations, roles of customs
economic interests.	declarations, documents, and
	the stakeholders in customs.
Necessary	
documents for the	
declaration of	
goods at customs	
- Transaction	
invoices.	
- Transport documents.	
- Import license.	
- Packing list.	
- Certificate of origin	
- Certificate of	
analysis.	
,	
Stakeholders	
involved in	
customs	
- Revenue Authority.	

- Bureau of Standards - Clearing and forwarding agencies Warehousing agency, and security bodies.

Links to other subjects: *Economics: customs duties.*

Assessment criteria: Can analyse the Rwandan customs procedures in relation to business and the economy.

Materials: Case study scenarios, the internet, computers and other resource materials, and resource persons.

TOPIC AREA: BUSINESS GROWTH AND ETHICS			SUB-TOPIC AREA: I	BUSINESS GROWTH		
S.3: ENTREPRENEURSHIP		UNIT	7: Developing a business plan.	No. of periods: 10		
Key Unit Competency: To be able to develop a business plan for a project.						
Learn	ing Objectives		Content	Learning Activities		
Knowledge and understanding		Attitudes and values				
Explain the meaning of a plan, a business and a business plan and how it assists business growth. Explain the importance of a business plan. Identify the users of a business plan. Describe the elements of a business plan.	Analyse the need for a business plan. Prepare a marketing plan. Prepare organisational and management plans. Prepare a startup plan. Prepare business operations and cost plans.	Appreciate the need for a business plan. Use knowledge of planning in their daily lives.	plan, a business	Using real life experiences, learners outline activities that they are likely to achieve in a specific period of time and develop plans to reach them. Learners then discuss the meaning and purpose of planning in a business. Learners using sample business plans, identify the various elements of a business plan. In small groups, learners prepare the various elements of a business plan and then prepare a business plan for a business idea agreed upon in class.		

Prepare financial plans.		Each small group will be assigned a specific part of the business plan to complete.
Prepare a business plan.	Users of a business plan - Business owner Financial institutions.	•
	Employees, etc.Elements of a business planMarketing plan.	
	 Organisational and management plans. Startup plan. Business	
	operations and cost plans Financial plan.	

Links to other subjects:

Assessment criteria: Can plan and manage a business.

Materials: Research, the internet, textbooks, real life experiences, and sample business plans.

TOPIC AREA: BUSINESS GROWTH AND ETHICS				SUB-TOPIC AREA: BUSINESS GROWTH		
I C 3: KNTREPRENEIIRCHIP			UNIT 8: Effect of business activities on the environment.		No. of periods: 7	
Key Unit Competency: To be able to practice business activities that are environmentally friendly.						
J	Learning Objectives					
Knowledge and understanding	Skills	Attitudes and values		Content	Learning Activities	
Explain the meaning of environment.	Categorise business activities that positively or	Promote business activities that positively		environment Components of the	In small groups, learners research the meaning and components of the	
Identify the different components of the	negatively affect the environment.	contribut environn		environmentHydrosphere (water).	environment.	

- Lithosphere (rocks In small groups, learners environment. Analyse the effect of Become actively and soil). identify business activities List different business activities on involved in - Biosphere (animals that affect the environment business activities the environment. activities that and plants). and discuss whether they that affect the protect the - Atmosphere (air). have a positive or negative effect on the environment. environment. Suggest measures to environment. promote positive **Business activities** effects and reduce that positively affect Identify strategies to Discourage Based on the activity above, reduce the negative negative effects of business activities the environment learners discuss positive and effects of business business activities on that negatively - Afforestation, proper negatives effects from the activities on the affect the business activities identified. the environment. waste disposal, Beautification of the environment. environment. Learners analyse positive environment, etc. and negative business 77

	Business activities that negatively affect the environment - Waste disposal, deforestation, construction, etc. Positive effects of business activities on the environment - Clean environment, proper hygiene and sanitation, protection of wild life, etc.	effects on the environment in different workplace situations and suggest measures to reduce the negative effects identified. Learners carry out a field visit to identify negative effects of business activities in their community. Learners then debate the measures that can be taken to reduce or eliminate these negative effects.
	Negative effects of business activities on the environment - Pollution, land degradation, and wetland reclamation. Measures to reduce negative effects of business activities on the natural environment - Following environment laws.	negative circus.

			 Educating business owners about environmental protection. Advocate for environmentally friendly business operations, etc. 		
Links to other subjects:	: Biology: ecology. Geogr	raphy: man and his env	vironment. General studie	s: environmental awareness.	
Assessment criteria: Can analyse the impact of business activities on the environment.					
Materials: The internet, r	research, case study, field	d visits, journals, and r	newspapers.		

TOPIC AREA: BU	JSINESS GROWTH	AND ETHICS	SUB-TOPIC AREA: BUSINESS GROWTH ETHICS			
S.3: ENTREPRENEURSHIP		UNIT 9: Ethics in business .	No. of periods: 7			
Key Unit Compe	Key Unit Competency: To be able to behave ethically in life and business					
Le	earning Objectives					
Knowledge and understanding	Skills	Attitudes and values	Content	Learning Activities		
Explain the meaning of ethics and business ethics. Explain the importance of business ethics. Identify factors influencing ethical behaviour. Explain ethical practices towards different stakeholders.	Evaluate whether business practices are ethical or not. Assess the impact of ethical and non-ethical behavior on businesses.	behaviour in society.	Meaning of ethics, business ethics Factors influencing ethical behaviour Religion. Culture. Family background. Business ethics practices towards customers Use the right weights and measures. Provide quality products. No overcharging, etc. Suppliers Paying for goods/services. Paying on time, etc.	Based on everyday experiences, learners discuss the ways they have been treated either at home, businesses, school, and other places to understand the meaning of ethics and ethics in business. In class, learners brainstorm the factors that influence people's behavior. Learners analyse case studies on ethical behavior in different workplaces, then identify the benefits to practicing ethical behavior and the costs of non-ethical behavior. Learners perform role plays on ethical and non-ethical behaviors in business with various stakeholders. Learners then discuss		

Explain the	Employees - Fair and timely payment.	the benefits of ethical behavior and the costs of unethical behavioral to a business.
consequences	- Provide good working conditions.	
of non-ethical	- Avoid discrimination, etc.	
behaviour for		
business.	Government	
	- Paying taxes.	
	- Observe the laws of the country.	
	- Ensuring quality, etc.	
	Shareholders	
	- Checking account books.	
	- Paying dividends.	
	- Voting rights, etc.	
	The community	
	- Protecting people's health.	
	- Respecting customs and beliefs.	
	- Preservation of the environment,	
	etc.	
	Importance of ethics in business	
	- Improves the efficiency of workers.	
	- Expand the market.	
	- Good image of the society, etc.	
	Business costs of unethical	
	behavior	
	- Loss of physical assets.	
	- Higher costs of debt.	
	- Loss of reputation, etc.	

Links to other subjects: *History and Citizenship: society. General studies: effective communication.*

Assessment criteria: Can explain the effect of ethics to the success of business and in life.

Materials: The internet, research, case study, journals, and newspapers.

TOPIC AREA: BUSINESS GROWTH AND ETHICS				SUB-TOPIC AREA: STA	ANDARDISATION	
S.3: ENTREPRENEURSHIP UNIT 10:			: Quality management and certification.	No. of periods: 6		
Key Unit Competency: To be able to explain quality management and certification.						
Lea	rning Objectives					
Knowledge and understanding	Skills	Attitudes and values		Content	Learning Activities	
Explain the meaning of certification, quality control, quality assurance and quality management.	Justify the need for quality management and certification.	Apprecia role of qu managen certificat	iality nent and	Meaning of - Certification, quality control, quality assurance and quality management.	In small groups, learners research the meaning and evolution of quality management.	
Explain the evolution of quality management. Identify the requirements for certification.	Evaluate quality management issues in businesses. Describe the	Show a co for non-c products	ertified	Background of quality management - Quality control.	Invite a resourceperson to share with learners how quality management is implemented.	
Explain the importance of quality management and certification.	requirements for acquiring a certification mark. Distinguish			 Quality assurance. Quality management. Certification Registration.	Learners view video clips of various requirements used in certification using audiovisual aids.	

certification marks

from test reports.

- Certification body.

- Product certification.

- Certification

schemes.

In small groups, learners

determine the importance

carry out research to

	 System certification. Personnel certification. Certification mark. Certification mark and test report. Importance of quality management and certification. 	of quality management and certification.
Links to other subjects: Chemistry: standardisati	on.	
Assessment criteria: Can explain quality manager	nent and certification.	
Materials: The internet, research, case study, journ	als, newspapers, and field visits.	

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7. APPENDICES

Subjects and weekly time allocation for ordinary level

In ordinary level Entrepreneurship shall be allocated 2 periods per week; each period takes forty minutes meaning that Entrepreneurship will be allocated eighty minutes per week.

Core subjects	Weight (%)		Number of Periods (1 period = 40 min.)		
		S1	S2	S 3	
1. English	11	5	5	5	
2. Kinyarwanda	7	3	3	3	
3. Mathematics	13	6	6	6	
4. Physics	9	4	4	4	
5. Chemistry	9	4	4	4	
6. Biology and Health Sciences	9	4	4	4	
7. ICT	4	2	2	2	
8. History and Citizenship	7	3	3	3	
9. Geography and Environment	7	3	3	3	
10. Entrepreneurship	4	2	2	2	
11. French	4	2	2	2	
12. Kiswahili	4	2	2	2	
13. Literature in English	2	1	1	1	
Sub Total		41 periods	41 periods	41 periods	

II. Elective subjects: Schools can choose 1 subject					
Religion and Ethics	4	2	2	2	
Music, Dance and Drama	4	2	2	2	
Fine arts and Crafts	4	2	2	2	
Home Sciences	4	2	2	2	
Farming (Agriculture and Animal husbandry)	4	2	2	2	
III. Co-curricular activities (Compulsory)					
Physical Education and Sports	2	1	1	1	
Library and Clubs	2	1	1	1	
Total number of periods per week	100	45	45	45	
Total number of contact hours per week		30	30	30	
Total number of hours per year (39 weeks)		1170	1170	1170	