

REPUBLIC OF RWANDA



MINISTRY OF EDUCATION



**ENTREPRENEURSHIP SYLLABUS FOR ADVANCED LEVEL
S4-S6**

Kigali, 2015

**ENTREPRENEURSHIP SYLLABUS FOR
ADVANCED SECONDARY LEVEL**

(Senior 4, 5 and 6)

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FOREWORD

The Rwanda Education Board is honoured to present this syllabus which serves as both official documents and as a guide to competency-based teaching and learning. These syllabi ensure 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 relevant knowledge, skills and appropriate attitudes in order to prepare them to be well integrated into society and access employment opportunities.

In line with efforts to improve the quality of education, the government of Rwanda emphasises the importance of aligning the syllabus, teaching and learning and assessment approaches in order 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, particularly the relevance of the syllabus, the quality of teachers' 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 competency-based 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 in 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 REB and its staff who organised the whole process from its inception.

Special appreciation goes to the development partners who supported the exercise throughout. Any comments or contributions would be welcome for the improvement of this syllabus.

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ACKNOWLEDGEMENT

I wish to sincerely extend my special appreciation to the people who played a major role in the development of this syllabus. It would not have been successful without the participation of a range of education stakeholders and the financial support from different donors. For this I would like to express my deep gratitude.

My thanks first go to the Rwanda Education Board staff who were involved in the conception and syllabus writing. I wish to extend my appreciation to lecturers and teachers of entrepreneurship from different educational institutions whose efforts during the conception of this syllabus were very valuable. I owe gratitude to different education partners such as UNICEF, UNFPA, DFID and Access to Finance Rwanda for their financial and technical support.

We also value the contribution of other education partner organisations such as EDC/Akazi Kanoze, RSB, REMA, Handicap International, Wellspring Foundation, MINECOFIN and local and international consultants. Their respective initiatives, co-operation and support significantly contributed to the successful production of this syllabus by the Curriculum and Pedagogical Material Production Department (CPMD).

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1. INTRODUCTION

1.1 . Background to curriculum 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 to ensure that they can be productive after graduation. Therefore, a careful review of the secondary school entrepreneurship syllabus was carried out to ensure that the key transferable soft skills that employers need are being provided to all secondary graduates. These include academic skills as well as communication and team-work skills. What learners are taught and the competencies they acquire is influenced by many factors, including the relevancy of the syllabus, the appropriate pedagogical approach by teachers, assessment strategies and necessary instructional materials.

A competence based syllabus guides the development of competencies, associated with methodologies and assessment strategies that specify the outcomes which are consistent with the needs of the individual, the community and the labour markets. 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 with the help of their teachers, whose role is central to the success of the curriculum delivery.

This entrepreneurship competence based curriculum intends to equip learners with a combination of knowledge, skills, attitudes and values that a learner can demonstrate during and after each level of the learning process. that enables them to accomplish a certain task satisfactorily, while personal characteristics such as motivation, self-confidence, and willpower are part of that context.

1.2 . Rationale for the 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 must contribute, 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 build a prosperous society, and a driving force behind employment, growth and competitiveness. A successful entrepreneur is an asset to the society. He or she can contribute to the wellbeing of a society in several ways, such as the provision of goods and services, creating new markets and new technologies, new institutional forms, new jobs and net increases in productivity that improves the living conditions of people.

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 into 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, encouraging them to focus more on self-employment and self-reliance. It should also raise awareness amongst young people and the broader community for promotion of the potential youth enterprises. The attitude of young people is also a driver of their productivity. Many Rwandan youth lack aculture of

entrepreneurship while some youth perceive certain types of jobs as jobs for second **zone** citizens. This further translates into a negative attitude towards learning skills related to those perceived as blue-collar jobs.

Entrepreneurship education will help to ensure that the key transferable soft skills that employers need are being provided to all secondary graduates, including academic skills, communication and team-work skills. Entrepreneurship education will also help to reduce skills gaps and shortages; improving productivity and business performance; increasing opportunities to boost the skills and productivity of the sector's workforce, including action on equal opportunities; and improving quality and relevance of training for employment among learners

Using this syllabus, students 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 to take advantage of these opportunities. Education in entrepreneurship therefore helps learners to apply business knowledge, skills and attitudes 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 enable him/her to accomplish a certain task satisfactorily. Basic competencies are addressed in the stated broad subject competences and in objectives highlighted on a yearly basis and in each of units of learning.

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

Generic competencies

Critical and problem solving skills: The acquisition of such 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 such skills will help learners to take the initiative and use their imaginations beyond the knowledge provided in the classroom to generate new ideas and construct new concepts.

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

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 through spoken and written by applying appropriate language and relevant vocabulary.

Cooperation, inter personal management and life skills: This will help the learner to cooperate as a team in whatever task assigned and to practice positive ethical moral values and while respecting rights, feelings and views of others. Perform practical activities related to environmental conservation and protection. Advocate for personal, family and community health, hygiene and nutrition and responding creatively to a variety of challenges encountered in life.

Lifelong learning: The acquisition of such skills will help learners to update knowledge and skills with minimum external support. The learners will be able to cope with evolution of knowledge advances 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 students the attitudes, knowledge and skills to act in an entrepreneurial way. During and at the end of the upper secondary level, learners should be able to:

- Use available resources properly and responsibly to create gainful activities for the present and future generation.
- Use their creative and innovative powers to come up new products
- Take manageable risk ventures and create employment opportunities.
- Make rational decisions basing on one's needs.
- Scan and implement business opportunities from the environment;
- Create smart goals and make viable decisions in life.
- Save for future needs and manage finance in daily activities
- Develop and implement a viable business plan
- Apply standards in business operations
- Pay taxes in accordance to Rwanda tax law
- Exercise their rights and responsibilities as an employee and employer
- Demonstrate appropriate workplace behavior and attitude

- Perform accounting for a business enterprise
- Apply ethical behaviors in business.

Entrepreneurship and developing competencies

The national policy documents based on national aspirations identify some 'basic competencies' alongside the 'generic competencies' that will develop higher order thinking skills and help student learn subject content and promote application of acquired knowledge and skills. The basic competencies alongside the generic competencies are stated in such way that will develop higher order thinking skills and which will help subject learning and application of what has been learnt in real life situation.

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

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

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.

In order for secondary schools students to learn entrepreneurship program focused on developing transferable 21st century skills, the pedagogical structure of skills lab is provided in the learning activities. Skills lab is a weekly time when students are required to complete learning activities working in small groups. The skills labs are a no-cost, easy method to change teacher's pedagogy from theory-based to competency-based instruction. Skills lab ensures teachers are accountable to completing all

the learning activities and projects as outlined in the syllabus. Students should also engage in business clubs to guarantee they practice entrepreneurship.

2.1. Role of the teacher

Since the competency based curriculum is about learners' active participation in the learning process, the teachers ought to stick to a learner centered approach where the teacher plays the role of the coach/ facilitator in order to value learners' needs and expectations. The teacher's role in the delivery of this syllabus should include among others:

- 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.
- Classrooms should be made learner friendly and therefore stimulating enough to promote cooperation for effective learning.

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 individual learner's progress in learning and to make a judgment about a learner's achievements measured against defined standards. Assessment is an integral part of the teaching learning processes. In the new competence-based curriculum assessment must also be competence-based, whereby a learner is given a complex situation related to his/her everyday life and asked to try to overcome the situation by applying what he/she has 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 his/her lesson, he/she should establish criteria for performance and behaviour changes at the beginning of a unit. Then, at the 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 on 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
- c) Oral questioning.

Summative assessment (assessment of learning):

When assessment is used to record a judgment of a competence or 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 learning objectives have been achieved and to use the results 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 summative assessment average scores for each subject will be weighted and included in the final national examinations grade. School based assessment average grade will contribute a certain percentage as teachers gain more experience and confidence in assessment techniques and 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 initiative to organize a common test per class for all the schools to evaluate the performance and the achievement level of learners in individual schools. External summative assessment will be done at the end of S.6.

3.2. Record keeping

This is the gathering of facts and evidence from assessment instruments and using them to judge the student's performance by assigning an indicator against the set criteria or standard. Whatever assessment procedures used shall generate data in the form of scores which will be carefully recorded and stored in a portfolio because they will contribute to remedial actions, for alternative instructional strategy and feedback to the learner and to the parents to check on the learning progress and to advise accordingly, or to the final assessment of the students.

This portfolio is a folder (or binder or even a digital collection) containing the student's work as well as the student's evaluation of the strengths and weaknesses of the work. Portfolios reflect not only work produced (such as papers and assignments), but also it is 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. Besides, it will serve as a

verification tool for each learner that he/she attended the whole learning before he/she undergoes the summative assessment for the subject. The results from the portfolio will contribute 50% on summative assessment of 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 developed to show the units or topics to be tested on, 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 higher levels of Bloom's taxonomy should be given more weight than those from 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 subject-matter 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 memorization or recall answers only but testing broad competencies as stated in the syllabus.

Structure and format of the examination

Two papers of three (3) hours each will be set. Each examination paper will consist two sections, A and B.

Paper 1

This will test the level of knowledge, understanding and comprehension of the subject matter as well as attitudes and values.

Section A

All questions in Section “A” will be compulsory and will require clear and brief answers. It will carry 55 marks. The questions will be set to give candidates the opportunity to read extensively and express informed, critical, innovative, creative and relevant responses to issues relating to the overall learners` level of knowledge, understanding and comprehension of syllabus topics and objectives. It should test learners’ ability to explain briefly, define, state, identify, name, outline, classify, give examples, etc. using inferences from knowledge learned.

Section B

This section will be general in nature and require candidates to draw on their knowledge from across the syllabus while demonstrating ability to explain, discuss, examine, analyse, synthesise, evaluate, describe and show support for significant issues related to entrepreneurial activities. This section will carry 45 marks and students will answer a given number of questions as per the instructions. The ability to convey a sustained and well thought-out argument will be credited.

Paper 2

This paper will test ability to apply learnt material to different situations in business and life.

Section A

All questions in section A will be compulsory and will require clear and brief answers. It will carry 55 marks. The questions will be set to give candidates the opportunity to read extensively and express informed, critical, innovative and creative and relevant responses to issues relating to the overall learners' level of knowledge, understanding and comprehension of syllabus topics and objectives. It should test learners' ability to explain briefly, define, state, identify, name, outline, classify, give examples, etc. using inferences from knowledge learned.

Section B

This section will be specific in nature and require candidates to draw on their knowledge from across the syllabus while demonstrating ability to design, invent, produce, devise, develop, propose, generate, reconstruct, plan, and apply significant issues related to entrepreneurial activities. This section will carry 45 marks and students will answer a given number of questions as per the instructions.

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 four through senior six putting into consideration the competency levels of knowledge and understanding, skills and attitudes and values. The Rwanda Education Board will evaluate students who will have studied using this syllabus with effect from 2016. Thus, the national examination will be set based on this syllabus with effect 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 learners' progress with 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 students 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 and 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

The materials that the teacher will need to aid the learning process include but are not limited to the following:

- Reference books like textbooks, learners' and teachers' guides, entrepreneurship journals, magazines.
- Case study materials and scenarios.

- Computer and Internet connection.
- Projectors.
- Audio visual study and video materials.
- Entrepreneurship incubation facilities.
- Successful business resourceful people.
- Business simulations.
- Individual and group business projects.
- Data analysis software such as Microsoft Excel.
- Business incubators.
- Accounting software such as QuickBook, Sage, Pastel, Tally, Peachtree etc.
- Raspberry pi software.

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

A competent teacher of A-Level entrepreneurship must have at least the following minimum qualifications: a Bachelors degree in education with entrepreneurship, business studies, business administration, economics, management, finance, and professional certificates like ACCA and CPA 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.4	S.5	S.6
Topics areas	5	5	5
Sub-topic areas	8	11	8
Units	10	13	11

5.2. Entrepreneurship Syllabus for Senior Four

5.2.1. Key competencies at the end of senior four

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

- Exhibit the behavioural qualities of an entrepreneur
- Make rational career choices in daily life
- Make plans to reach their personal goals
- Evaluate the need for laws in business operation
- Analyse the role of standards in business
- Examine key components of a market and the role of market research
- Analyse the importance of management in a business organisation
- Evaluate short and long term capital for future investment
- Evaluate the services/products offered by financial institutions.

5.2.2. Entrepreneurship Units for Senior Four

TOPIC AREA: ENTREPRENEURIAL CULTURE			SUB-TOPIC AREA: Entrepreneurship as a career	
S.4: ENTREPRENEURSHIP		UNIT 1: Initiation to entrepreneurship		No. of periods: 22
Key Unit Competency: Be able to exhibit the desirable behavioural qualities of an entrepreneur.				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Explain the concept of entrepreneurship.</p> <p>Differentiate between an entrepreneur, manager and intrapreneur.</p> <p>Describe the qualities of an entrepreneur.</p> <p>Differentiate between creativity, innovation and invention.</p>	<p>Classify the various types of entrepreneurs.</p> <p>Identify real individuals who show positive entrepreneurial qualities.</p> <p>Describe personal changes he or she would have to make in order to become a successful entrepreneur.</p> <p>Explain how existing</p>	<p>Exhibit desirable qualities of an entrepreneur.</p> <p>Encourage creative and innovative practices in their communities.</p> <p>Think creatively in overcoming challenges in the community.</p>	<p>Meaning of:</p> <ul style="list-style-type: none"> - Entrepreneurship - An entrepreneur - Intrapreneur - Manager. <p>Stages of the entrepreneurship process</p> <ul style="list-style-type: none"> - Discovery, - Concept development, - Resourcing, - Actualisation, 	<p>Referring to knowledge of entrepreneurship in O' Level, brainstorm the meaning of entrepreneurship, entrepreneur, intrapreneur and manager; then in small groups learners discuss the stages of entrepreneurship process</p> <p>In small groups, learners discuss the distinctions between an entrepreneur, intrapreneur and manager</p>

<p>Explain the meanings of entrepreneurship based on creativity and/or innovation.</p>	<p>types of work can be carried out with creativity and/or initiative. Suggest innovative ideas for challenges/problems identified in the community.</p>		<ul style="list-style-type: none"> - Harvesting. <p>Distinction between entrepreneur, Intrapreneur and Manager.</p> <p>Qualities of an entrepreneur</p> <ul style="list-style-type: none"> - Self-confidence - Hardworking - Risk taking - Persistence. <p>Types of entrepreneurs</p> <ul style="list-style-type: none"> - Innovative - Imitative - Drone - Fabian. <p>Types, benefits, challenges of:</p> <ul style="list-style-type: none"> - Creativity, - Innovation and invention. <p>Relationship between creativity, innovation and invention.</p>	<p>citing examples from their community/school</p> <p>Skills Lab: - Teams discuss the qualities of entrepreneurs; various types of entrepreneurs giving examples from their locality.</p> <p>Class field visits to identify types of entrepreneurs</p> <p>Skills Lab: -Teams use products such as bottle tops, spoon, etc to come up with new products</p> <p>Teams give examples of products as result of creativity, innovation and invention</p> <p>Skills Lab: -Teams generate creative/innovate ideas to solve identified problems in the community</p> <p>Teams analyze benefits and challenges of creativity and innovation</p>
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				Brainstorm the distinction between creativity, innovation and invention; Brainstorm on what limits people from being creative
Links to other subjects: <i>Theory of production in economics.</i>				
Assessment criteria: <i>Can be able to explain the concept of entrepreneurship, types of entrepreneurs and their qualities.</i>				
Materials: <i>Internet access, computers, resource persons, sample products, field visits.</i>				

TOPIC AREA: ENTREPRENEURIAL CULTURE			SUB-TOPIC AREA: Entrepreneurship as a career	
S.4: ENTREPRENEURSHIP			UNIT 2: Career opportunities.	No. of periods: 21
Key Unit Competency: To be able to make rational career choices.				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Identify work they are interested in doing and give reasons for their choices.</p> <p>Identify some of the main sources of information that can help them choose what kind of future work to prepare for.</p> <p>Explain the meaning of a career trajectory.</p> <p>Explain the benefits and challenges of</p>	<p>Identify some of their own and their classmates' particular talents and interests.</p> <p>Identify careers based on own characteristics.</p> <p>Use various sources in order to get career information and guidance.</p> <p>Prepare a career</p>	<p>Choose careers based on self-assessment.</p> <p>Develop plans for future careers</p>	<p>Career Concept (meaning)</p> <p>Choosing work to do</p> <p>Fields of career opportunities:</p> <ul style="list-style-type: none"> - Education - Health - Security forces - Law - Media - Hotel and tourism - Commercial and manufacturing - Media - Construction 	<p>Skills Lab: -Teams list types of work that are done in their community or other communities, and identify which types interest them personally, writing in their notebook why they are interested in that type of work</p> <p>Teams list types of work and identify which types interest them after brainstorming the types of skills and talents needed for a range of different types of work and the main skills and talents they have noticed in their classmates</p>

<p>being employed and self-employment.</p>	<p>plan for the work they are interested in.</p> <p>Distinguish with examples the types of work or careers that are involved in being employed and self-employed.</p> <p>Assess the various employment options.</p> <p>Analyse the benefits and challenges associated with being an entrepreneur.</p>		<p>Sources of career information:</p> <ul style="list-style-type: none"> - Schools, - Media (newspapers, radios) - Potential workplace. <p>Career trajectory or path</p> <ul style="list-style-type: none"> - Assess yourself - Make a list of potential occupations - Explore the options - Narrow down your list - Set goal - Create a career action plan - Obtain training. <p>Obtaining career guidance. Meaning of a career guidance</p> <p>Sources:</p> <ul style="list-style-type: none"> - Teachers - Parents - Career guidance counsellors - Skilled workers. <p>Employment options Self-employment and being employed.</p>	<p>Discuss in detail as a class or in small groups how people prepare to start doing each type of work the learners have chosen (the necessary education and practical preparations), what represents high and low levels of skill and knowledge for each occupation, and how people progress from being beginners to having a high level of skill in each one. Use these ideas to introduce the concept of a career trajectory.</p> <p>Skills Lab: -Learners prepare and present their career plans.</p> <p>Teams develop a set of questions that they can ask their parents, teachers, career guidance counsellors, or skilled workers in order to learn more about certain types of work.</p> <p>Learners collect and assess sources of career information using the Internet and other sources available (e.g. newspapers, books, or the radio), to learn more</p>
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			<p>Entrepreneurship: benefits and challenges</p> <ul style="list-style-type: none"> • Benefits: <ul style="list-style-type: none"> - Higher social status - Self-employment and job security - Higher income - Provision of employment opportunities - Contribution to welfare programs - Boosting household incomes - Exploitation of resources. • Challenges: <ul style="list-style-type: none"> - Risk of losing invested resources - Skills and knowledge - Raising capital - Uncertain income - Work long hours - Lack of capital - Limited level of technology - Poor entrepreneurial skill - Lack of business and technical skills, etc. 	<p>about the types of work they are interested in.</p> <p>In small groups, learners investigate what they can learn about the types of work they are interested in, using at least two of these different sources. Then they make a presentation of the results, including what sources they have used, what they have learned, and how they have learned it; and also include a personal evaluation of the benefits and drawbacks of each type of work.</p> <p>In small groups learners discuss different employment options using examples from the communities; then learners debate on the benefits and challenges of self-employment and being an employee</p> <p>Skills Lab: -Teams develop a set of interview questions, and meet a person who runs his/her own business. They should ask the business person about the good</p>
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				<p>and bad experiences s/he has had with the business; why s/he has chosen to run a business, rather than other types of work.</p> <p>Teams share their interview results and then create a list together of some of the commonly-experienced benefits and challenges of an entrepreneur.</p> <p>In small groups, learners analyze case studies on self and paid employment; identify and discuss the benefits and challenges involved in each employment type</p>
<p>Links to other subjects: <i>Employment in economics and general studies; Entrepreneurship in general studies.</i></p>				
<p>Assessment criteria: <i>Can show capacity in choosing appropriate future careers.</i></p>				
<p>Materials: <i>Resource person (successful entrepreneur), case studies.</i></p>				

TOPIC AREA: WORK READINESS			SUB-TOPIC AREA: Personal development	
S.4: ENTREPRENEURSHIP		UNIT 3: Setting personal goals.		No. of periods: 21
Key Unit Competency: To be able to make plans to reach their personal goals.				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Explain personal values, skills and qualities</p> <p>Explain characteristics of a goal (specific, measureable, realistic and timeframe).</p> <p>Identify steps to setting a goal and creating a plan.</p> <p>Describe the various learning styles.</p> <p>Identify various</p>	<p>Identify their values, skills and personal strengths and areas for improvement.</p> <p>Link personal values to their daily lives.</p> <p>Identify types of jobs that are related to particular skills/qualities.</p> <p>Develop long term and short term goals.</p>	<p>Recognise that values are important in family, society and employment.</p> <p>Treat others with respect as one would do in the work place.</p> <p>Advocate for values desirable in family, society and employment.</p> <p>Realise that while there are similarities and differences</p>	<p>Identifying values and skills.</p> <p>Personal qualities; Friendliness, respect, caring, self-reliance, commitment, loyalty, honesty, dignity, integrity, prudence/economic well-being.</p> <p>Personal qualities in relation to entrepreneurship:</p> <ul style="list-style-type: none"> - Creativity: determination, decision making, etc. - Personal development: Goal setting, responsibility, commitment, etc. - Engagement with society: respect, involvement, tolerance, etc. 	<p>Skills Lab: - Teams discuss and write top 5 personal, family/friends, employer values</p> <p>Teams match different values and skills to related career paths</p> <p>Groups explore:</p> <p>Desirable personal values, skills and strengths; and then discuss the common values, skills and strengths in relation to the family/friends, entrepreneurs and towards employers.</p> <p>Learners perform a self-assessment (using questions from the teacher) of their values, skills and qualities in relation to Entrepreneurship,</p>

<p>strategies to better learning.</p>	<p>Create a plan on how to achieve their goals.</p> <p>Identify how they like to learn and strategies they can use to learn new skills.</p>	<p>amongst everyone, we are all unique individuals.</p> <p>Develop self-worth.</p> <p>Set goals and make plans in daily life.</p>	<ul style="list-style-type: none"> - Work in school: attentiveness, communication, loyalty, etc. - Workplace: cooperation, respect, ethics, etc. <p>Uniqueness and diversity. Skills and qualities assessment.</p> <p>Setting goals and making plans relating to career: concept of SMART goal: (Specific, Measurable, Achievable, Realistic, Time bound)</p> <p>Setting long term and short term goals: steps, time frame and resources needed in setting SMART goals:</p> <ul style="list-style-type: none"> - Identify priorities, - Start and end points, - Skills, - Opportunities, - Strategies, - Obstacles. 	<p>personal development, engagement with society, work in school and beyond; including identifying areas for development – how might I be more successful...? What might I do to become an entrepreneur?</p> <p>With reference to Setting goals in O' Level, brainstorm on the characteristics of a well written goal (SMART) and steps of setting reaching the goals; then learners set and review own SMART goals related to their careers</p> <p>Skills Lab: - Team members present short and long term goals to their team for feedback</p> <p>Using a sample of “a plan to reach a goal”, learners make a plan of reaching their own goals set above</p> <p>Skills Lab: - Teacher leads different learning styles game:</p> <p>In groups of 4, learners learn how to perform a given activity based on the criteria given such as: group 1 will learn by listening to someone explaining the activity; group 2 will not be given instructions but will</p>
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			<p>Learning new skills</p> <p>Learning styles</p> <ul style="list-style-type: none"> - Listening - Observing/seeing - Doing - Writing - Reading - Speaking. <p>Learning strategies</p> <ul style="list-style-type: none"> - Ask people to explain things when you don't understand - Watch other people perform a task you need to learn - Choose a job that lets you work your hands and move around - Take notes when listening to instructions - Read instructions. 	<p>figure it on their own; group 3 will be given written instructions and group 4 will watch the person perform the activity and try it. Using debriefing questions, learners discuss the various learning styles</p> <p>Teams analyze a work related scenario and identify strategies related their different learning styles</p> <p>Have learners fill in the learning style assessment by putting check marks next to the items that apply to them such as:</p> <p>Listening (I like to people talk about things)</p> <p>Observing (I get pictures in my head when I read)...etc.</p>
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Links to other subjects: *General studies and effective communication.*

Assessment criteria: *Can write SMART goals and make plans to reach their personal goals.*

Materials: *Work readiness training program (trainer manual: 1.1: examples of values, beliefs and desirable qualities; 1.2: skills and qualities assessment; 1.3: setting and achieving goals; 1.5: Learning My Way).*

TOPIC AREA: BUSINESS LEGAL ASPECTS			SUB-TOPIC AREA: Business laws and contracts	
S.4: ENTREPRENEURSHIP		UNIT 4: Laws in business operations.		No. of periods: 20
Key Unit Competency: To be able to evaluate the need for laws in business operations.				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Explain the meaning of laws and business laws.</p> <p>Discuss the importance of laws in business.</p> <p>Identify various laws related to business.</p> <p>Identify different legal institutions related to business in Rwanda.</p> <p>Identify the various forms of business ownership.</p>	<p>Examine different business laws.</p> <p>Assess the importance of laws in business.</p> <p>Register businesses.</p>	<p>Recognise the need for laws in business operations.</p> <p>Advocate for legal practices while carrying out business activities.</p> <p>Appreciate the need for registering a business.</p>	<p>Legal systems in Rwanda.</p> <p>Laws and the business Meaning of:</p> <ul style="list-style-type: none"> - Laws - Business law. <p>Importance of business laws:</p> <ul style="list-style-type: none"> - Helps to instill discipline in business operations - Conformity with government expectations - Protection of the consumers , environment - It provides guidelines and directions in every 	<p>Brainstorm and discuss rules and regulations at school and at their homes and highlight their importance in the society and then make a connection to laws and Business laws in the country</p> <p>Skills Lab: -Teams research about the different laws related to business in Rwanda stating the importance of such laws when carrying out business activities</p> <p>Learners meet a local entrepreneur or even a resource person from any legal institution related to business to share information concerning business formation and registration In small groups, learners research and</p>

<p>Explain the benefits of registering a business.</p> <p>Describe the consequences of not registering a business.</p>			<p>area of the business.</p> <p>Laws related to business: Land act, food and drugs law, consumer protection law, national environmental law.</p> <p>Legal institutions related to businesses:</p> <ul style="list-style-type: none"> - Commercial courts - Rwanda Revenue Authority (RRA) - Rwanda Development Boards (RDB) - Rwanda Utilities Regulatory Authority (RURA). <p>Legal forms of business ownership (characteristics, advantages and disadvantages)</p> <ul style="list-style-type: none"> - Sole trade business - Partnership - Joint stock companies (public and private limited and unlimited 	<p>discuss the functions of the different legal institutions related to business in Rwanda</p> <p>In small groups, research on: Legal forms of business in Rwanda; characteristics, advantages and disadvantages; basing on the results,</p> <p>Skills Lab: -Teams visit the Rwanda Development Board or on websites, and find out;</p> <ul style="list-style-type: none"> - Requirements for starting a business - Where and how one can register a business - Institutions involved with starting and developing a business - Teams debate on which form of business is a better choice <p>Skills Lab: -Learners analyze case studies involving the process of starting and operating various forms of businesses; -Teams dramatize the benefits of registering and consequences of not registering.</p>
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			<p>companies)</p> <ul style="list-style-type: none"> - Co-operatives in Rwanda. <p>Business Formation and registration according to form:</p> <ul style="list-style-type: none"> - Registering a sole trade business - Registering a domestic company - Registering a foreign company - Registering a partnership - Registering a co-operative. <p>Benefits of registering a business</p> <ul style="list-style-type: none"> - Obtaining licenses and permits - Legal liability protection - To be versatile - Have continuity entity - Safeguarding business name - Protecting product brand. 	
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			<p>Consequences of not registering a business</p> <ul style="list-style-type: none"> - Being fined - Suspension of operation - Inability to issue official invoices - Operating outside official system - Limitation to financial services. 	
<p>Links to other subjects: <i>Laws and reasons for laws in citizenship.</i></p>				
<p>Assessment criteria: <i>Can evaluate the need for laws in business operations, identify the legal forms of business ownership in Rwanda describe the benefits of registering a business.</i></p>				
<p>Materials to be used: <i>Case studies, research materials/reference books, resource persons, research materials, RDB website.</i></p>				

TOPIC AREA: BUSINESS LEGAL ASPECTS			SUB-TOPIC AREA: Standardisation culture	
S.4: ENTREPRENEURSHIP		UNIT 5: Role of standards in business.		No. of periods: 20
Key Unit Competency: To be able to analyse the role of standards in business.				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Explain the meaning and necessity of standards in business.</p> <p>Describe the process of standardisation.</p> <p>Discuss the importance of standards to the government, entrepreneur and consumers in the process of exercising</p>	<p>Use government standards to assess business practices and identify sub-standard products.</p> <p>Make right and independent judgment with regards to purchasing decisions.</p>	<p>Show responsibility towards standardisation practices as a consumer.</p> <p>Exercise their rights as consumers towards substandard products.</p> <p>Show concern for substandard products.</p>	<p>Meaning of standards in business. Standard and substandard products.</p> <p>Importance of standards to:</p> <ul style="list-style-type: none"> - Consumers - Government - Industry - Society. 	<p>Skills Lab: -Teams research on standards for business on: Why are standards necessary? How are they enforced? What does a consumer do if they have a complaint? What can the entrepreneur do to ensure compliance and minimize complaints?</p> <p>Using audio visual aid, learners watch clips on standardization process reflecting how standards are developed internationally, regionally and nationally.</p>

<p>their rights and obligations.</p>	<p>Complain about substandard goods.</p>	<p>Recognise the need for standards and regulation to protect the consumer and ensure high standards in business.</p>	<p>The process of standardization in Rwanda.</p>	<p>Skills Lab: -Teams visit Rwanda Standards Boards website to see how they work In small groups,</p> <p>Learners are given a list of principles to find out where they are applicable.</p> <p>Skills Lab: -Teams discuss what may make a product substandard giving examples</p> <p>Teams role-play the effect of substandard products on consumers, government, industry and society.</p>
<p>Links to other subjects:</p>				
<p>Assessment criteria: <i>Can analyse the role of standards in business and differentiate standardised from substandard products.</i></p>				
<p>Materials: <i>Internet, case studies, audio-visual materials, published standards by the government.</i></p>				

TOPIC AREA: BUSINESS GROWTH AND SUSTAINABLE DEVELOPMENT			SUB-TOPIC AREA: Business Market research	
S. 4: ENTREPRENEURSHIP			UNIT 6: Market Research	No. of periods: 22
Key Unit Competency: Be able to identify key components of a market, how they inter-relate and importance of market research				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
Explain the meaning of market, marketing, and market research	Analyze the relationship 4p's involved in business.	Appreciate the role of conducting a market research for a business	Notion of marketing in a commercial activity Meaning of: - Market, - Marketing - Market research Components of marketing/4Ps: - Price - Place - Product - Promotion Importance of the four "P" of marketing in a commercial activity	Brainstorm the meaning of market, marketing and market research; then by research task, the learners identify the 4 variables of marketing ("4 Ps") Skills Lab: -Teams come up with something they want to sell, then describe how they will sell it using the 4ps Teams discuss the importance of 4Ps in a commercial activity Using local businesses as examples indicate who the main customers of these businesses are. For example in a shop, who are the main customers? For a petrol station, who are the main customers? Then learners give
Explain the components (4ps) of marketing in a commercial activity	Describe how customers are the backbone of any business			
Identify various marketing strategies that can be used in commercial activities	Use survey tools to gather information on customers, competitors and suppliers			
Explain the importance of market research in commercial activities	Analyze the collected			

<p>Identify the tools of market research</p>	<p>information to regarding customers, competition and suppliers</p> <p>Develop a marketing plan</p>		<p>Marketing strategies:</p> <ul style="list-style-type: none"> - Select customers to serve, - Segmentation, - Targeting, - Decide on the value proposition, - Differentiation, Positioning <p>Market surveys Meaning of market surveys</p> <p>Importance of market surveys</p> <ul style="list-style-type: none"> - Identify customer needs - Identify nature of demand - Identify nature and size of completion, etc. <p>Elements of market surveys</p> <p>Customers survey Meaning of customers survey Types of customers (loyal, Impulsive, etc.) Importance of customers to a business</p> <p>Customer data collection Factors (nature of information, cost, etc.)</p>	<p>examples of why they might want to gather information from customers; what kinds of information would they want to get? And How could they get it? Then learners discuss their findings</p> <p>Skills Lab: -Teams role play different marketing strategies</p> <p>Teams visit another school and compare its canteen, library, teachers, curriculum, school fees, etc. with those in their own school. Based on this discussion, learners make a set of suggestions for how their own school could attract more learners linking with competitor surveys</p> <p>Skills Lab: -Teams develop a marketing plan for an identified product</p> <p>Teams analyze several examples of locally-produced products (e.g. chapattis, tomatoes, eggs, <i>mandazi</i>, etc.) to see whether they are good quality products or not, and in what</p>
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			<p>Methods (Telephone surveys, focus groups)</p> <p>Importance of customer surveys</p> <ul style="list-style-type: none"> - Maximizing sales and profits - Retaining customers - Maximize customer value, etc. <p>Competitor survey</p> <p>Meaning</p> <p>Sources of competitor information</p> <ul style="list-style-type: none"> - Identifying competitors - Competitor product features - Competitor strengths and weaknesses - Competitor intelligence - Competitor profiling - Importance of competitor analysis 	<p>respect. If they notice quality defects, they should analyze the steps that have been gone through to produce the product and try to suggest how to guarantee better quality at each step.</p> <p>In groups, Learners go to a nearby market, shop, or canteen and interview the owner about the criteria they use to select their suppliers. Based on this information, learners write a set of questions on which they would evaluate suppliers for their own business idea</p> <p>Half of the learners assume the role of the owners of the school, and the other half its customers. The owners are interested in knowing what their customers (clearly describe who these customers are) think about their school (what they are happy about and what they are not happy about). In small groups, the “owners” enumerate the various ways in which they can get this information (examples: observation,</p>
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			<p>Product/Service Analysis and Quality Control</p> <ul style="list-style-type: none"> - Meaning of product analysis and Quality - Product Evaluation (features and benefits) <p>Quality management</p> <ul style="list-style-type: none"> - Meaning - Quality control (advantages and disadvantages) - Quality Assurance (advantages and disadvantages) - Total quality management <p>Suppliers survey</p> <p>Meaning of suppliers survey</p> <ul style="list-style-type: none"> - Supply chain (raw materials-transporters-warehouse-manufacturers-wholesalers-retailers-customers) - Types of suppliers (Agents, manufacturers, etc.) - Finding potential suppliers (sources) - Choosing the right suppliers (considerations) 	<p>survey, records, focus group/ meetings, suggestion box), and role play those methods to get the opinion of the “customers” about the things they would like the school administration to improve on to provide a better service. Together, they make a plan for how to improve the school based on the information collected.</p> <p>Basing on the activities above, learners in groups discuss the importance carrying a market research in a business</p>
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			Developing a marketing Plan: <ul style="list-style-type: none"> - Product description, - Customer description, Demand/need for the product, Competition, - Current production, - Price, - Sales forecast for next 12 months, - Business location, - Promotion 	
Links to other subjects: <i>General studies and effective communication, economics (price theory)</i>				
Assessment criteria: <i>Can be able to identify the key components of market and importance of research in business</i>				
Materials: <i>Resource persons, survey guides, documentary resources, sample products</i>				

TOPIC AREA: BUSINESS OPERATIONS MANAGEMENT			SUB-TOPIC AREA: Business organization and management	
S.4: ENTREPRENEURSHIP		UNIT 7: Business organisation and management		No. of periods: 22
Key Unit Competency: To be able to describe the importance of management in a business organization				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Explain the meaning of business organization and management</p> <p>Identify various forms of business organizations</p> <p>Explain the meaning of an organization structure and chart</p> <p>Identify the various departments and their roles in a business organization</p> <p>Explain the importance</p>	<p>Design an organizational structure/chart for a business organization</p>	<p>Acknowledge that various forms of business organizations require different organization structures</p> <p>Recognize the importance of personnel management in a business</p> <p>Advocate for better human resource management for business success</p>	<p>Business Organization and Management</p> <p>Business organization Meaning and Forms of business organization</p> <p>According to size: Micro businesses, small scale enterprises, medium and large scale businesses)</p> <p>According to products/activities</p> <ul style="list-style-type: none"> - Manufacturing businesses - Agribusiness - Service Businesses - Trading businesses 	<p>Learners analyze and discuss the example of the family in order to understand what an organization is, including purpose, structure and components (people).</p> <p>In small groups, learners visit (or research if they can't visit) various business enterprises in their community to investigate their forms according to size, activities, lifespan, and ownership</p> <p>Skills Lab: -Teams develop organization structure and</p>

<p>of management in a business organization</p> <p>Describe the managerial functions in a business organization</p> <p>Identify the categories of people to work with in the business organization</p> <p>Describe the process of human resource management</p>			<p>According to life span</p> <ul style="list-style-type: none"> - Temporary or short term businesses - Permanent or long term businesses <p>According to ownership</p> <ul style="list-style-type: none"> - Sole proprietorship - Joint stock companies - Partnership - Cooperatives - Parastatals <p>Advantages and disadvantages</p> <p>Organizational structure Divisions, Departments, Sections, and their Roles</p> <p>Business management Meaning, Importance</p> <p>Managerial Functions</p> <ul style="list-style-type: none"> - Planning - Budgeting - Organizing - Leading - Controlling, etc. 	<p>charts for their identified business enterprises.</p> <p>Learners analyze and discuss case studies on organizational structure of different enterprises to understand how they are organized and operate.</p> <p>Skills Lab: -Teams decide a goal they would like to achieve together, and then decide on what is needed to accomplish the chosen goal. During the discussion they classify their suggestions into the four management functions.</p> <p>Teacher lead a simulation game for teams to organize functions to reach production goal or to achieve a chosen goal.</p>
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			<p>People in Business organizations</p> <ul style="list-style-type: none"> - Shareholders/Partners - Employees/workers - Service providers/ suppliers <p>Factors considered in choosing people to work with in a business organization</p> <ul style="list-style-type: none"> - Financial capacity - Experience - Skills, etc. <p>Personnel (Human Resources)</p> <p>Management; Human power planning, recruitment, selection, placement, induction, Motivation, Performance Appraisal</p> <p>Importance of personnel management</p>	<p>A simulation game where learners have to form teams and prepare a certain quantity of some simple item (such as identical drawings of something, etc.). They have to make a plan to reach their production goal, organize their team members into different functions / activities for achieving their responsibilities, and have a manager who helps to supervise and control their activities. See which teams are more efficient and effective in reaching their goals, and analyze with the class after they complete the game what techniques worked well etc.</p> <p>Brainstorm on the functions of management with an example of their school management</p>
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				<p>Teams discuss and share the types of people involved in business organizations; some factors they would consider when choosing people to work within the organization</p> <p>In groups learners discuss 2 or 3 case studies about how real businesses have chosen their employees or partners, based on the skills and qualities needed by the business</p> <p>Skills Lab: -Give each team a different kind of business that they imagine they are operating, have learners role play a situation where the employer selects people (employee, shareholders, suppliers, etc.) to work with based on different factors.</p>
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				<p>Teams plan for situations when their businesses need to hire a specific person, identify the processes/steps they would take and what they would do to have the person work properly</p> <p>In small groups, according to the personnel management process (recruitment, selection, placement, induction, motivation, performance appraisals), learners discuss and share how they can perform them.</p>
Links to other subjects:				
Assessment criteria: <i>Can be able to explain the various forms of business organization, design an organization structure and explain the importance of personnel management in a business organization</i>				
Materials: <i>Case studies, nearby organizations, simulation games</i>				

TOPIC AREA: BUSINESS OPERATIONS MANAGEMENT			SUB-TOPIC AREA: Financial institutions and markets	
S. 4: ENTREPRENEURSHIP	UNIT 8: Financial Management		No. of periods: 22	
Key Unit Competency: To be able to evaluate short and long term capital for future investment				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Explain the meaning of finance, financial systems and financial management</p> <p>Explain the functions of financial management</p> <p>Identify the various sources of capital and their advantages and disadvantages</p> <p>Explain the meaning and types of interest</p> <p>Define break even,</p>	<p>Differentiate the various sources of business capital</p> <p>Calculate simple and compound interests</p> <p>Calculate the Breakeven point of various businesses</p>	<p>Take precaution when choosing sources of finance to their business activities</p> <p>Show responsibility in paying back and not overspend</p>	<p>The meaning of:</p> <ul style="list-style-type: none"> - Finance - Financial system - Financial management <p>Money</p> <ul style="list-style-type: none"> - Meaning of money, - Barter trade - The origin of money <p>Functions of money</p> <ul style="list-style-type: none"> - Medium of exchange - Store of value - Measure of value, etc <p>Functions of financial management</p> <ul style="list-style-type: none"> - Ensures proper usage of resources 	<p>Learners research about the meaning of finance, financial system and financial management</p> <p>Brainstorm on the meaning of money and barter trade, then in small groups learners discuss how they think people used to acquire goods and services before the introduction of money; the advantages and drawbacks of such ways</p> <p>Learners research on the origin and evolution of money and discuss the various drawbacks of each type of money used. Learners then discuss the advantages of using money over barter trade system</p>

<p>payback period and return on investment</p>	<p>Estimate the payback period of given business investments Compute the Return On Investment (ROI) for various business investments</p> <p>Compute the Return on Equity (ROE)</p> <p>Choose the most appropriate source of capital for a business</p>		<ul style="list-style-type: none"> - Repaying all borrowed funds - Ensuring accountability to shareholders, etc. <p>Business Capital:</p> <p>Sources</p> <ul style="list-style-type: none"> - Personal savings - Loans from financial institutions - Trade credit, etc <p>Advantages and disadvantages of sources of capital</p> <p>Uses of capital</p> <ul style="list-style-type: none"> - Payroll and peripheral expenses - Payment for utilities - Marketing and sales related costs <p>Interest:</p> <ul style="list-style-type: none"> - Meaning of interest - Types of interest - Calculation of various types of interest 	<p>Skills Lab: -Learners share their personal experience about handling their pocket money; whether it is easy or difficult to manage money. Learners discuss about ways of raising money to meet their personal needs, then identify ways that a business could acquire funds.</p> <p>Skills Lab: -Teams identify the advantages, challenges and cost of each source of funding whether at an individual level or at the business level. Teams calculate different types of interest on their projects</p> <p>Learners discuss about the meaning of interest and its types</p> <p>Skills Lab: -Through an application exercise learners calculate breakeven point; return on investment, Teams compute return on equity and payback period for each of the</p>
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			Breakeven point, Payback period and Return on Investment, Return on Equity	projects to determine the most viable project to invest in.
Links to other subjects: <i>economics in money and banking, mathematics in calculation of simple and compound interest, general studies and effective communication in financial education</i>				
Assessment criteria: <i>Can evaluate short and long term capital for future investment</i>				
Materials: <i>Internet, Case studies, newspapers, journals,</i>				

TOPIC AREA: BUSINESS OPERATIONS MANAGEMENT			SUB-TOPIC AREA: Financial institutions and Markets	
S. 4: ENTREPRENEURSHIP		UNIT 9: Financial Institutions		No. of periods: 22
Key Unit Competency: To be able to evaluate the services/ products offered by financial institutions				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Explain the meaning of financial institutions, banks, cheques, bank loans and non-banking financial institutions</p> <p>Describe the role of financial institution to entrepreneurship</p> <p>Identify the types of banking and non-banking financial institutions in Rwanda</p> <p>Distinguish between banking and non-banking</p>	<p>Assess the importance of financial institutions to a business</p> <p>Classify the various financial institutions into banking or non-banking institutions in one's community</p> <p>Choose the most appropriate financial product or service to meet one's business</p>	<p>Recognize the need for financial institutions in business operations</p> <p>Advocate for rational use of various financial products and services in business activities</p> <p>Manage loans properly</p>	<p>Financial institutions Meaning</p> <p>Roles of financial institution to entrepreneurship</p> <ul style="list-style-type: none"> - Provision of working capital - Safe custody for money - Means of payment, etc <p>Banking financial institutions</p>	<p>Brainstorm on the meaning and types of financial institutions in their community, then give the role of the identified institutions to entrepreneurship</p> <p>Based on the above activity, learners in small groups classify identified financial institutions according to types and give their functions to the entrepreneur and society</p> <p>In small groups, learners share their personal experience about service and products that they have acquired from with financial institutions and how</p>

<p>financial institutions</p> <p>Identify the products and services offered by financial institution</p> <p>Identify the various banking documents used in financial institution</p> <p>Explain the procedures for acquiring a loan</p>	<p>needs</p> <p>Assess the advantages and disadvantages of acquiring a bank loan</p> <p>Manage and payback credit effectively</p>	<p>Appreciate the roles of various financial institution in promotion of entrepreneurial policies.</p>	<p>Types and Functions/roles</p> <ul style="list-style-type: none"> - Central Bank - Commercial banks - Development banks, - Savings and credit Cooperatives (Sacco), - Micro finance institutions, - Specialized banks <p>Non- banking financial institutions</p> <p>Types and functions/roles</p> <ul style="list-style-type: none"> - Insurance companies, - Social security fund, - Saving and Loan Associations, Credit unions, - Brokerages , - Mutual fund 	<p>they have benefited from existence of such institutions</p> <p>Skills Lab: -Learners complete sample loan application forms from financial institutions</p> <p>Teams discuss the procedures of acquiring loans from financial institutions or meet a resource person from a financial institution to share with learners the various products/services provided by financial institutions and how one can access them</p> <p>Skills Lab: -Learners visit various financial institution websites, look at their materials, or interview bank customers in their community to check which types of business promotion each institution gives, conditions to access them</p>
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			<p>companies</p> <p>Financial products and services:</p> <ul style="list-style-type: none"> - Advancing loans, - Insurance, - Mortgages, - Money market, etc. <p>Banking documents</p> <ul style="list-style-type: none"> - Withdrawal and deposit slip, - Money transfer slip, - Bank statement, - Bankers card - Bank checks <p>Parties</p> <p>Types (bearer's, open, crossed, post-dated, etc) Advantages and disadvantages</p>	<p>Teams share their findings back to their colleagues and debate the best financial institution</p> <p>Learners will explain the meaning of credit, give its importance, the different types, how a credit is obtained and procedure of refunding.</p> <p>Resource person from financial institution to share with learners the role of financial institution in promoting business, various banking functions and documents used obtain services.</p> <p>Skills Lab: -Teams select class a financial institution and calculate payback credit for their projects</p> <p>Teams present selection to class</p>
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			Bank Loans <ul style="list-style-type: none"> - Types and importance of loans, - Procedures for loan application, - Credit management, - Using the credit for relevant (ad hoc) activities - Credit Refund 	
Links to other subjects: <i>Economics in money and banking, general studies and effective communication in financial education</i>				
Assessment criteria: <i>Can evaluate the services/ products offered by financial institutions</i>				
Materials: <i>Internet, Case studies, membership form from various financial institutions, loan application forms, newspapers, journals,</i>				

TOPIC AREA: BUSINESS OPERATIONS MANAGEMENT			SUB-TOPIC AREA: Accounting and inventory Management	
S. 4: Entrepreneurship		Unit 10: Initiation to accounting		No. of periods: 22
Key Unit Competency: To be able to recognize the value of keeping accounting records in business				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Explain the difference between book-keeping and accounting;</p> <p>Explain the importance of keeping accounting records in business</p> <p>Identify different users of accounting information</p> <p>Define assets, liabilities and equity</p>	<p>Describe the accounting process</p> <p>Record transactions using the accounting equation</p> <p>Group business transactions according to the accounting equation</p>	<p>Recognize the need for keeping records.</p> <p>Keep basic personal financial records</p> <p>Advocate for proper recording keeping</p> <p>t</p>	<p>Accounting and book-keeping</p> <p>Distinction between accounting and book keeping</p> <p>The accounting process</p> <p>Why keep accounting records?</p> <ul style="list-style-type: none"> - Know how much money is received and spent - Calculate whether you are making a profit or loss - Make informed business decisions 	<p>Group research on:</p> <p>The distinction between bookkeeping and accounting</p> <p>The accounting process</p> <p>Skills Lab: -Teams create situations where one has to pay for goods and services either by cash or credit and the mode of payment</p> <p>Teams role play a school department (accounts department, academic department, catering department)not keeping records of any single event/transaction; and the importance of keeping accurate records for the business.</p>

<p>Identify assets, liabilities and equity</p> <p>Distinguish cash and credit transactions</p> <p>Identify various source documents for the business</p>	<p>Complete sample business source documents</p>		<ul style="list-style-type: none"> - Keep record of buying and selling, etc. <p>Users of accounting information</p> <p>Internal users</p> <ul style="list-style-type: none"> - Employees - Share holders - Managers <p>External users</p> <ul style="list-style-type: none"> - Suppliers, - Financial institutions, - Government authorities, etc. <p>The accounting equation</p> <p>Assets = Liabilities + Equity</p> <p>Assets accounts</p> <p>Liabilities accounts</p> <p>Equity accounts</p>	<p>In small groups, learners discuss who would need/use the accounting information in case they owned a business enterprise and kept records for their transactions leading to the users of accounting information</p> <p>Skills Lab: -Teams group various transactions and accounts as per case study</p> <p>Teams discuss the advantages and disadvantages of credit</p> <p>Through a case study, learners should be able to expound on the knowledge of O' Level about the meaning of assets, liabilities and equity, group various transactions and accounts as per the accounting equation.</p> <p>Learners discuss the advantages and disadvantages of cash and credit by sharing experiences of how they pay for goods and services in their community either on cash basis or credit basis.</p>
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			<p>Business transactions and Source documents</p> <p>Business transactions</p> <ul style="list-style-type: none"> - Cash transactions - Credit transactions - Installment payment - Advantages and disadvantages of cash and credit transactions <p>Source documents</p> <p>Receipts, Voucher, Pay slips, Invoices, Cheque, Payment order, etc.</p>	<p>Skills Lab: -Teams identify the source document to use for given transactions</p> <p>Teams practice writing out sample source documents</p> <p>Learners are required to identify which source document to use for given business transactions</p> <p>The teacher invites the school bursar to class with sample source documents to share and point out their relevance in the school records.</p>
Links to other subjects:				
Assessment criteria: <i>Can recognize the value of keeping accounting records</i>				
Materials: <i>Resourceful person, case study, sample reports, internet, research, journals, Accounting Software like: QuickBooks, Sage, Pastel, Tally, and Peachtree</i>				

5.3. Entrepreneurship Syllabus for Senior Five

5.3.1. Key competencies at the end of senior five

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

- Generate business ideas and take advantage of opportunities
- Make valid contracts and resolve conflicts in business operations
- Justify the need for taxes in the economy
- Evaluate the factors that lead to business growth
- Analyze the role of technology in businesses and daily life.
- Maintain good relations with people at the workplace through effective communication
- Demonstrate ability and knowledge of carrying out general office operations
- Record accounting transactions and manage finances responsibly
- Exercise rights and responsibilities as an employee and employer
- Lead a team in accomplishing a goal

5.3.2. Entrepreneurship Units for Senior Five

TOPIC AREA: ENTREPRENEURIAL CULTURE			SUB-TOPIC AREA: Business start-up and Development	
S. 5: ENTREPRENEURSHIP		UNIT 1: Business ideas and opportunities		No. of periods: 17
Key Unit Competency Competence: To be able to generate business ideas and take advantage of opportunities				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Explain the meaning of a “business, business idea and business opportunity”,</p> <p>Identify the qualities of a good business idea</p> <p>Discuss the different sources of business ideas/opportunities</p> <p>Describe the factors influencing one’s choice of a business idea/opportunity</p>	<p>Use different resources to search for business ideas</p> <p>Use different business ideas to come up with business opportunity</p> <p>Assess business ideas and opportunities for viability</p> <p>Use the SWOT Analysis to evaluate business ideas/opportunities</p>	<p>Recognize that a business idea alone is not sufficient to start a business</p> <p>Appreciate one’s environment as a source of business ideas and opportunities</p>	<p>Business ideas and opportunities Meaning of :</p> <ul style="list-style-type: none"> - A businesses - A business idea - A business opportunity <p>Characteristics/Qualities of a business ideas and opportunity</p> <ul style="list-style-type: none"> - Business ideas are simple - They solve real problems - Brilliant ideas have a market - Specific to market niche - Scalability and flexible - Health profit margin, etc. 	<p>Group research and brainstorm on the meaning of a business, business idea, and business opportunity; then learners share experiences of whether they have ever had business ideas/opportunities, and discuss the characteristics of a good business idea/opportunity</p> <p>Skills Lab: -Each team is assigned a source of business ideas (resources, people’s needs, types of customers, idle resources, existing business) tocreate a list 10 business ideas according to their assigned source</p>

<p>Describe how to evaluate a business idea</p>			<p>Sources of good business ideas and opportunities</p> <ul style="list-style-type: none"> - Business opportunities based on Resources (Material, Financial, Information, Human resource, Technology) - Business opportunities based on people’s needs (Physiological, Security, Psychological, Esteem and Self Actualisation needs) - Business opportunities based on types of customers (Age, profession, Gender, Location, Hobby, Belief, Healthy status) - Business resources from idle resources (plastic waste, waste papers, scrap metals, waste food, animal remains) - Business opportunities from existing business (products, waste products) 	<p>Teams share business ideas with rest of the class</p> <p>Skills Lab: -Teams investigate/interview local residents (business people and non-business people) about the needs, wants they would like to have met by the business community</p> <p>Teams match business ideas to meet identified needs</p> <p>Based on the above research, learners create a list of business ideas that they are interested in. Through brainstorming, learners rank their list of business ideas and opportunities based on what they have discovered about potential local demand conditions, as well as considering other factors such as the amount of resources available, the learners’ personal capacities, etc</p>
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			<p>Factors influencing choice of a business opportunity</p> <ul style="list-style-type: none"> - Inheritance, - Profitability, - Resources, etc. <p>Evaluating Business Ideas</p> <p>Factors includes:</p> <ul style="list-style-type: none"> - Legality of business - Entry barriers - Potential customers, etc. <p>Using SWOT Analysis</p>	<p>Skills Lab: -Teams make a SWOT Analysis of their identified business --Invite a panel of successful entrepreneurs to share with learners the rationale behind their business ideas</p>
<p>Links to other subjects: <i>Entrepreneurship in ordinary level</i></p>				
<p>Assessment criteria: <i>Can be able to generate, identify and, assess different business ideas and opportunities</i></p>				
<p>Materials: <i>Resourceful persons, journal articles, magazines, newspapers, internet access, computers, case studies, interview guides</i></p>				

TOPIC AREA: BUSINESS LEGAL ASPECTS			SUB-TOPIC AREA: Business laws and contracts	
S. 5: ENTREPRENEURSHIP		UNIT 2: Contracts in business operations		No. of periods: 17
Key Unit Competency: to be able to make a valid contracts and resolve conflicts in business operations				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Explain the meaning of contracts and business contracts</p> <p>Describe the types of contracts</p> <p>Identify common contracts related to business</p> <p>Explain the importance of contracts in life and business</p>	<p>Make personal and business contracts</p> <p>Handle conflicts in life and business</p>	<p>Respect agreements with other people</p> <p>Seek for the appropriate institutions for conflict and dispute resolution</p>	<p>Business contracts : Meaning of contracts and business contracts</p> <p>Forms of business contract</p> <ul style="list-style-type: none"> - Written contracts - Oral contracts <p>Types of contracts</p> <ul style="list-style-type: none"> - Unilateral and bilateral contracts - Onerous and gratuitous contract - Simple and adhesion contract - Commutative and aleatory contracts - etc. 	<p>Brainstorm on the meaning of contracts and business contracts; learners share experiences when, where and why they had to make contracts</p> <p>Skills Lab: -Teams research and discuss the different types of contracts in business</p> <p>Teams analyze case studies of situations where businesses made or did not make contracts</p> <p>Discuss the benefits and consequences of making and not making contracts in business In groups learners; and discuss the benefits of the entering into a</p>

<p>Describe the elements of a valid contract</p> <p>Identify the element of a written contract</p> <p>Give instances when a contract can be terminated</p> <p>Explain the remedies to a breach of contract</p> <p>Identify the conflicts and disputes within a business</p> <p>Indicate methods of conflict resolution in business</p>			<p>Common Business Contracts Sales related contracts</p> <ul style="list-style-type: none"> - Agreement for sale of goods, Purchaser order, - Warranty, etc. <p>General business contracts</p> <ul style="list-style-type: none"> - Franchise agreement, - Partnership agreement, etc. <p>Employment related contract</p> <ul style="list-style-type: none"> - Employment agreement, consulting agreement, etc. <p>Leases</p> <ul style="list-style-type: none"> - Real property lease agreement, - Equipment lease agreement, etc. <p>Importance of business contracts:</p> <ul style="list-style-type: none"> - Makes parties involved execute their duties and responsibilities, - Minimizes business risks, - Acts as evidence of an agreement. <p>Essential elements of a valid contract</p> <ul style="list-style-type: none"> - Offer, - Acceptance, 	<p>valid contract.</p> <p>Brainstorm on how learners resolve conflicts among themselves</p> <p>Skills Lab: -Teams analyze case studies involving instances where contracts had to be made, breached and how the conflicts were resolved.</p> <p>Teams discuss various ways of resolving conflicts and disputes in business</p> <p>Skills Lab: -Teams analyze and evaluate sample contracts and identify the different parties involved in the contract, the terms and conditions to the contract, elements that made the contract valid, circumstances under which the contract could be terminated</p> <p>Teams create contracts for activities or transactions of their own project</p>
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		<ul style="list-style-type: none"> - Consideration, - Legality, - Witness .etc. <p>Elements of a written contract Title, Parties to the contract, Details of goods or services, terms and conditions of the contract, damages in case of breach, signatures of parties and witnesses</p> <p>Termination of a contract:</p> <ul style="list-style-type: none"> - Agreement, - Performance, - Breach , - Frustration, - Operation of the law <p>Remedies for breach of a contract:</p> <ul style="list-style-type: none"> - Compensation, - Performance, - Rectification of the contract, etc. <p>Conflicts and disputes in business .i.e. with customers, suppliers, employees and other related stakeholders</p>	
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			Resolutions to conflicts and disputes in business: <ul style="list-style-type: none"> - Re-negotiation, - Mediation, - Arbitration, - Court interaction, - Reconciliation, etc. 	
Links to other subjects: <i>Contracts in Citizenship</i>				
Assessment criteria: <i>Can be able to make a valid contracts and resolve conflicts in business operations</i>				
Materials to be used: <i>Sample contracts, case studies</i>				

TOPIC AREA: BUSINESS LEGAL ASPECTS			SUB-TOPIC AREA: Taxes and customs procedures	
S.5: ENTREPRENEURSHIP		UNIT 3: Taxes in business		No. of periods: 17
Key Unit Competency: To be able to justify the need for taxes in the economy				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Explain the meaning of tax, taxation, tax evasion tax avoidance and tax shifting</p> <p>Discuss the benefits of paying taxes to an entrepreneur, government and society</p> <p>Explain the</p>	<p>Analyze tax reports</p> <p>Analyze the benefits of taxes to the economy</p> <p>Examine the different types of taxes imposed on business in Rwanda</p> <p>Analyze tax</p>	<p>Appreciate the need for paying taxes in the economy and being tax compliant</p> <p>Develop positive attitude towards paying taxes</p> <p>Show concern for non-tax</p>	<p>Meaning of:</p> <ul style="list-style-type: none"> - Tax and taxation - Tax Evasion and Avoidance - Tax shifting <p>Benefits of paying taxes:</p> <ul style="list-style-type: none"> - Entrepreneur - Government - Society <p>Principle of taxation:</p> <ul style="list-style-type: none"> - Equity, - Convenience, - Certainty, - Elasticity, - Productivity, - Simplicity 	<p>Group research and brainstorm on the meaning of a tax, taxation, tax evasion, tax avoidance and tax shifting; then learners discuss the importance of paying taxes to the entrepreneur, government and society</p> <p>Skills Lab: -Teams analyze sample tax reports to investigate and discuss the sources of tax revenue for local authorities and government, and the revenue is used.</p> <p>Invite/meet a resourceful person to share with learners the various taxes paid in Rwanda</p>

<p>principles of taxation</p> <p>Identify the rights and obligations of tax payers</p> <p>Give examples of taxes paid by businesses in Rwanda</p> <p>Identify sanctions that may be imposed on business for non-tax payment</p> <p>Identify conflicts that may arise during payment of taxes by businesses</p>	<p>documents</p> <p>Calculate the different taxes paid by a business</p>	<p>payment</p>	<p>Rights and obligation of the tax payers</p> <p>Right of the tax payers</p> <ul style="list-style-type: none"> - Right to confidentiality, - Right to legal representation, - Right to tax refund, etc. <p>Obligation of the tax payers</p> <ul style="list-style-type: none"> - Register with Rwanda Revenue Authority, - Signing of tax returns, - Supply all the information and documents, etc <p>Taxes imposed on business in Rwanda:</p> <ul style="list-style-type: none"> - Direct taxes (income tax, personal tax, corporate tax, inheritance etc.) - Indirect taxes (customs duties, sumptuary tax, sales tax, value added tax etc.) <p>Tax computations, exempts and sanctions</p> <ul style="list-style-type: none"> - Value Added Tax (VAT) - Corporate tax - Personal Income tax 	<p>In small groups, learners research and discuss the principles of taxation, rights and obligations of tax payers</p> <p>In small groups, learners research and discuss the different types of taxes paid in Rwanda particularly by businesses;</p> <p>Skills Lab: -Role play on benefits and sanctions of tax compliance.</p> <p>Teams analyze and discuss sample tax documents for different taxes paid by businesses</p> <p>In small groups learners discuss benefits of paying taxes and negative effects of not paying taxes; tax conflicts and how they were resolved</p> <p>Skills Lab: -Teams use tax rates for different taxes to calculate some types of taxes paid by businesses in Rwanda</p> <p>Teams analyze case studies of businesses and discuss the types of taxes paid</p>
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<p>Name documents during subscription to the tax system</p> <p>Discuss how conflicts during tax payment can be resolved</p>			<ul style="list-style-type: none"> - Pay As You Earn (PAYE), etc. <p>Tax conflicts and Resolution</p> <ul style="list-style-type: none"> - Disagreement on the law - Disagreement on the tax rates and amount - Disagreement on exemptions, etc <p>Special and non-Fiscal tax collection</p> <ul style="list-style-type: none"> - Fines and penalties - General fines - Certificate fees, etc <p>Subscribing to tax system</p> <p>Conditions,</p> <ul style="list-style-type: none"> - Filling in a registration form - Legal form of the business - Indicate all types of taxes one owes to the RRA, etc <p>Documents,</p> <ul style="list-style-type: none"> - Certificate of registration - Documents showing types of taxes - His/her identification 	<p>Reflecting on their communities, learners brainstorm on other special and non-fiscal tax collections</p> <p>Group research and presentation on the conditions, documents, advantages and penalties of not subscribing to the tax system</p> <p>Meet a resourceful person to share with learners rights and obligations of tax payers, advantages and sanctions of not paying/subscribing to tax system</p>
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			<p>document, etc.</p> <p>Advantages,</p> <ul style="list-style-type: none"> - Take part in business - Take part in national building - Get certification, etc <p>Sanctions/ penalties</p> <ul style="list-style-type: none"> - Fines, Closure of business - Cancellation of registration certificate 	
Links to other subjects: <i>Public revenue in Economics</i>				
Assessment criteria: <i>Can be able to calculate various taxes and justify the need for taxes</i>				
Materials: <i>Resource person from RRA, sample tax reports from the government, sample tax documents, case studies</i>				

TOPIC AREA: BUSINESS GROWTH AND SUSTAINABLE DEVELOPMENT			SUB-TOPIC AREA: Business market research	
S. 4: ENTREPRENEURSHIP			UNIT 4: Research in business	No. of periods: 18
Key Unit Competency: Be able to identify a business problem and carry out an investigation to solve it To be able to carry out business researches				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Explain the meaning of research and business research</p> <p>Show importance of research in business growth and development</p>	<p>Describe various steps of research in business</p> <p>Collect data from primary or secondary sources</p> <p>Analyze collected data using data analysis software</p> <p>Interpret analyzed data</p>	<p>Appreciate the role of conducting a business research</p> <p>Demonstrate their ability to successfully carry out relevant research</p> <p>Demonstrate their ability to interpret and use research findings in decision making</p>	<p>The meaning of: Research and Business research</p> <p>The role or importance of research in business</p> <ul style="list-style-type: none"> - Identification of business opportunities, - Testing and validation of ideas, - Development of new products, - Provide basis for decision making - Collect information about the market and competitors, etc 	<p>Through brainstorming, learners should explain research and business research; and the importance of research in business;</p> <p>Skills Lab: -Teams are assigned a product and a particular problem that the product faces; Learners make and present a list of information they need in order to solve the problem;</p> <p>Teams formulate five questions they would administer to collect the required information</p> <p>Through research and discussion, learners in small groups</p>

	Carry out small or simple market research	Develop a critical thinking approach to problem solving in business.	<p>Types of Business Research</p> <ul style="list-style-type: none"> - Quantitative and Qualitative Research - Primary Research - Advantages and disadvantages - Secondary Research - Advantages and disadvantages <p>Key steps in research:</p> <ul style="list-style-type: none"> - Identification of a problem, - Analyze the problem and determine the research objectives, - Determine the methodology to be used to solve the problem, - Survey design, - Population, - Sample, Instruments, - Collect data, Primary data, - Secondary data, Analyze data, - Release findings and Conclusions 	<p>differentiate between primary and secondary data and how it can help in business research.</p> <p>Skills Lab: -Teams use the population of all the learners in the school as the consumers of the product to do sampling and data collection.</p> <p>Teams share their findings with the class.</p> <p>In their groups, learners identify and discuss where they can find the necessary secondary data and collect it.</p> <p>Skills Lab: -Teams go out in a nearby market or trading center to collect information about a specific product offered by different companies and what the users say about them</p> <p>Teams share their findings and the teacher facilitates their understanding of the importance of research in business.</p>
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			<p>Data Collection</p> <ul style="list-style-type: none"> - Sources of Primary and Secondary data - Methods of data collection <p>Primary data</p> <ul style="list-style-type: none"> - Interviews (types, advantages and disadvantages) - Observation (advantages and disadvantages) - Filed experiments (advantages and disadvantages) - Focus groups (advantages and disadvantages) - Case studies (advantages and disadvantages) - The Questionnaires Questionnaire questions (advantages and disadvantages) - Samples Types, advantages and disadvantages 	<p>Given the product learners investigated in the previous exercise, they should identify potential problems associated with them. Then determine the objectives for a research intending to solve the problems.</p> <p>Learners in small groups discuss and decide which methodology is appropriate for the particular product and problems.</p> <p>In small groups formed earlier, learners prepare the instrument; thereafter learners go back to the nearby trading center and collect data that will facilitate the analysis, and interpretation for decision making.</p> <p>Learners carry out analysis of case studies of two different enterprises where one enterprise is carrying research and another one is not. Then they analyse those two enterprises.</p>
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			<p>Secondary data</p> <ul style="list-style-type: none"> - Books - Statistics data - Magazine - Websites - Data centers <p>Data Analysis</p> <ul style="list-style-type: none"> - Analysis of Qualitative data - Analysis of Quantitative data - Manual data analysis - Electronic data analysis - Data analysis using software <ul style="list-style-type: none"> Entering data Excel, Measuring central tendencies in data, Mean, Average and Mode. 	
Links to other subjects: <i>Statistics in mathematics</i>				
Assessment criteria: <i>Be able to identify a business problem and carry out an investigation to solve it</i>				
Materials: <i>Visiting businesses, interview guides and sample questionnaires, data analysis software, various sources of secondary data, sample products</i>				

TOPIC AREA: BUSINESS GROWTH AND SUSTAINABLE DEVELOPMENT SUB-TOPIC AREA: Business market research				
S.5: ENTREPRENEURSHIP		UNIT 5: Business growth and development		No. of periods: 18
Key Unit Competency: Evaluate the factors that lead to business growth				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Explain the meaning of business growth and business development</p> <p>Identify indicators, hindrances and factors of business growth and development</p> <p>Describe strategies for business growth and development</p>	<p>Differentiate a growing from a declining business</p> <p>Asses the different growth strategies in a business</p> <p>Propose possible solutions to constraints of business</p>	<p>Acknowledge that certain business behavior affect business growth</p> <p>Develop strategies to grow in business and life</p>	<p>Meaning of:</p> <ul style="list-style-type: none"> - Business growth and - Business development <p>Indicators of business growth:</p> <ul style="list-style-type: none"> - Increase in sales, - Increase in profit, - Number of employees, - Increase in cash or liquidity assets, - Increase number of branches, - Use of improved technology, - Market share 	<p>Brainstorm on meaning of business growth and business development</p> <p>Skills Lab: -Teams identify businesses in their communities that have grown and give reasons to support their answers linking to indicators of business growth</p> <p>Teams suggest business growth strategies</p> <p>Learners analyze case studies showing several strategies applied by various businesses for their growth and then compare with their suggestions.</p>

	<p>growth</p> <p>Asses factors which leads to business growth and development</p>		<p>Growth strategies:</p> <p>Internal business growth strategies</p> <ul style="list-style-type: none"> - Bundling product or services, - Promotions and discounts, - New distribution chanel, etc. <p>External business growth strategies</p> <ul style="list-style-type: none"> - Mergers (reasons, types) - Franchising (advantages and disadvantages) - Joint-ventures, etc. - Developing new products <p>Factors that lead to business growth:</p> <ul style="list-style-type: none"> - Favorable government policies, - Less or no competition <p>Factors that hinder business growth:</p>	<p>Skills Lab: -Teams analyze case studies of failing or poorly performing businesses.</p> <p>Teams identify factors for their situation and suggest growth strategies for business growth</p> <p>Skills Lab: -Visit local business operators to investigate factors that may have contributed and hindered their growth.</p> <p>Teams should produce and present a small report, including recommendations for overcoming any constraints on growth.</p>
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			<p>Internal factors,</p> <ul style="list-style-type: none"> - Lack of experience in the business, - Capital constraints, - Lack of proper business plan, - Lack of proper record keeping, - Inadequate education and training <p>External factors:</p> <ul style="list-style-type: none"> - Corruption, - Competition, - Technological barrier, - Unfavourable economic factors, - Bureaucratic procedures 	
Links to other subjects:				
Assessment criteria: <i>Can evaluate the factors that affect business growth</i>				
Materials: <i>Nearby businesses, case studies and source persons</i>				

TOPIC AREA: BUSINESS GROWTH AND SUSTAINABLE DEVELOPMENT			SUB-TOPIC AREA: Technology in business	
S.5: ENTREPRENEURSHIP		UNIT 6: Technology in business operations		No. of periods: 17
Key Unit Competency: To be able to describe the role of technology and its impact on businesses				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Explain the importance of technology in business</p> <p>Identify the different types of technology</p> <p>Identify factors considered when choosing technology for the business</p> <p>Explain how they would be able to use</p>	<p>Distinguish capital, labor and intermediate intensive technology.</p> <p>Select appropriate technology for their businesses</p> <p>Identify various ICT tools used in business</p> <p>Use ICT tools like</p>	<p>Appreciate the role of technology in effective and efficient operation of the business</p> <p>Choose appropriate technology for different activities</p> <p>Acknowledge ICT as source</p>	<p>Meaning of technology in business:</p> <p>Types of technology</p> <ul style="list-style-type: none"> - Capital Intensive (advantages and disadvantages) - Labor intensive (advantages and disadvantages) - Intermediate <p>Factors considered when choosing appropriate technology</p> <p>S—Social H—Health T—Technological E—Economic</p>	<p>In groups, learners explain what technology is and distinguish different types of technology. Then learners analyse photos or video clips of various activities and discuss the type technology used, possible advantages and likely challenges.</p> <p>In small groups learners carry out a research to understand the meaning of ICT.</p> <p>Skills Lab: -Teams identify the various ICT tools and how they are used in school or businesses Teams discuss the role and limitations to technology in</p>

<p>ICT to enhance the effectiveness their business</p> <p>Explain the importance of technology and its impact on businesses</p> <p>Explain how they would be able to use ICT to enhance the effectiveness their business</p>	<p>phones, ATM cards, computers</p> <p>Search and initiate online business transactions</p> <p>Describe limitations of technology in business</p> <p>Describe various business opportunities that can be started basing on ICT</p>	<p>of business opportunities</p>	<p>F—Financial I—Institutional E—Environmental</p> <p>Technology in Business</p> <ul style="list-style-type: none"> - Communication - Management - Accounting - Transport, etc. <p>ICT in business Meaning of ICT</p> <p>Tools of ICT like phones, computers ATMs etc.</p> <p>ICT and Business</p> <ul style="list-style-type: none"> - Business Publicity, - Financial management <p>Role of ICT in Business</p> <ul style="list-style-type: none"> - Makes work easier - Produce better products - Helps companies sell globally, etc. <p>Problems associated with using ICT</p> <ul style="list-style-type: none"> - Need for training 	<p>business operations</p> <p>Skills Lab: -Teams apply what an appropriate technology (SHTEFIE) to their business ideas. Teams present selected appropriate technology for their business ideas</p> <p>Visit nearby business and investigate on the different technology used, with reasons for choosing such technology and limitations for using certain technology</p> <p>In groups learners discuss the benefits and challenges associated with using ICT in business Learners visit the computer laboratory connected to internet, then in small groups learners search the meaning of E-commerce/online businesses and find out how business transactions are initiated online using the internet</p> <p>Learners in small groups visit</p>
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			<ul style="list-style-type: none"> - Incompatibility - Mass unemployment, etc <p>E-commerce/Online business Advantages</p> <ul style="list-style-type: none"> - Cheaper - Global reach - Virtual goods can delivered instantly, etc. <p>Disadvantages</p> <ul style="list-style-type: none"> - Costly - Accessibility, etc. <p>ICT as a source of business opportunities</p> <ul style="list-style-type: none"> - Designing and maintaining websites - Developing software, etc 	<p>nearby businesses or various departments in the school and investigate the ICT tools used, how ICT has promoted/affected business activities as well as limitations to using ICT</p> <p>Basing on the activities above, learners discuss the role and limitations to technology in business operations.</p> <p>Skills Lab: -Teams brainstorm various business opportunities that can be started basing on ICT</p> <p>Visit the computer laboratory to search examples of E-commerce /online businesses</p>
Links to other subjects: <i>ICT, General Studies</i>				
Assessment criteria: <i>Can be able explain the importance of technology and its impact on businesses as well as choose appropriate technology</i>				
Materials: <i>Audio-visual materials, photos, internet access, computers, nearby businesses, samples of ICT tools, a stocked computer laboratory</i>				

TOPIC AREA: BUSINESS OPERATIONS MANAGEMENT			SUB-TOPIC AREA: Business organization and management	
S.5: ENTREPRENEURSHIP	UNIT 7: Interpersonal communication	No. of periods: 17		
Key Unit Competency: can be able to maintain good relations with people at the work place through effective communication				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
Identify various listening strategies and skills	Give and receive instructions effectively	Listen actively and speak appropriately	Listening and Speaking effectively <ul style="list-style-type: none"> - Cooperating with others and Team building - Customer care Cooperating with others and Teambuilding <ul style="list-style-type: none"> - Characteristics of a good team - Behavior of an effective team member - Team building in businesses 	Learners take turns at practicing good listening skills and observing. Skills Lab: -Teams role play scenarios for listening where they use some of the identified listening strategies. Teams discuss various methods they should use to communicate with their colleagues when implementing their projects In small groups, learners analyze different roles of people (quiet/shy, domineering, disagreeable, harmonious, encouraging, ideas person, task master) in accomplishing a task requiring team
Describe the characteristics of a good team	Participate actively in a team	Cooperate and work as a team member		
Describe the behavior of an effective team member	Demonstrate the use of effective speaking skills and strategies	Recognize there different personalities within a group		
Describe how to develop an	Strategize how to handle	Practice good customer service skills and handle difficult customers		
		Work with and through colleagues or partners to		

effective team	different personalities in a group	reach a stated goal.	<ul style="list-style-type: none"> - Importance of team building - Building effective teams 	work; then discuss the effect of each role towards cooperating with others. Then discuss how one should behave in a group (if possible role play the activity)
Differentiate communication and effective communication	Communicate effectively with customers by telephone and face to face		<p>Effective Communication</p> <ul style="list-style-type: none"> - Communication and effective communication - The communication process - Internal and external communication - Essentials of effective communication - Forms of communication - Choosing a communication channel - Importance of communication in business - Barriers to Effective communication 	In small groups, learners discuss what effective communication is, the communication process, internal and external communication, essentials of effective communication and share their findings in class
Describe the communication process	Show how to give good customer service when there is conflict/misunderstanding			In small groups, learners brainstorm and, and then demonstrate the methods discussed.
Identify the essentials of effective communication	Determine the appropriate format, style and tone to use in writing business documents			Learners analyze different scenarios requiring communication and chose appropriate methods of communication for each; then they discuss the reasons for their choices; learners then discuss the advantages and disadvantages of each method of communication
Identify the barriers to effective communication				Basing on the above activities, learners
Explain how to manage customer care				
Describe how to				

<p>handle customer complaints</p> <p>Describe ways of being a successful sales person</p> <p>Identify various documents used in business communication</p>	<p>Write various types of business documents</p>		<p>Public Relations/ Customer care</p> <ul style="list-style-type: none"> - Functions of Public relations - Tools of Public Relations <p>Customer relations</p> <ul style="list-style-type: none"> - What customer want - How to manage customer care - Dealing with customer complaints <ul style="list-style-type: none"> Understand and listen Show that you care Focus on the solutions - Ways to treat customers better <ul style="list-style-type: none"> Developing customer loyalty <p>Supplier relations</p> <p>How to be a successful sales person</p>	<p>discuss what may make communication ineffective and suggest ways of reducing the barriers to effective communication</p> <p>Skills Lab: -Teams analyze case studies relating to customer care services and create 2 end scenarios: one showing successful customer service and the other one a failure to care about customers.</p> <p>Teams role play what bad customer service looks like and what good customer service should be in those cases.</p> <p>Learners then mention their own experiences in regard to customer care services.</p> <p>Basing on the above activity, learners suggest ways they can deal/treat customers and suppliers in order to maintain good relations with customers and suppliers; then they also discuss how one can be a successful sales person</p>
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			<p>Writing skills</p> <p>Business documents</p> <ul style="list-style-type: none"> - Standard letters - Simple reports - Advertisements - Notices - Instructions, memos, messages, (using appropriate format, style and tone) <p>Proof reading</p> <p>Identify errors (spelling, punctuation, figures, presentation and layout)</p>	<p>Learners visit various offices within the school and identify various business documents used; then they analyze sample business documents provided</p> <p>Skills Lab: -Teams practice writing various business documents for the implementation of their projects in the student business clubs.</p> <p>Teams exchange with their peers to proof read and provide feedback on the content, spelling, punctuation, presentation and layout</p>
<p>Links to other subjects:<i>General studies and effective communication</i></p>				
<p>Assessment criteria: <i>Can be able to maintain good relations with people at the work place</i></p>				
<p>Materials: <i>Work readiness module 2 (trainer tool 2.1: Possible scenarios for listening role plays), sample office documents, case study scenarios,</i></p>				

TOPIC AREA: BUSINESS OPERATIONS MANAGEMENT			SUB-TOPIC AREA: Business organization and management	
S.5: ENTREPRENEURSHIP			UNIT 8: Office procedures	No. of periods: 17
Key Unit Competency: to be able to demonstrate ability and knowledge of carrying out general office operations				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
Identify and describe the work of different departments within an organization	Produce and interpret simple organization charts	Use business services/ equipment responsibly	Personnel <ul style="list-style-type: none"> - Principal departments of an organization (staff, duties and responsibilities) - Job analysis, - Job descriptions, - Job specification, - Job grading, - Advertisements, - Application forms and CVs in their recruitment and - Selection process Office support services Equipment <ul style="list-style-type: none"> - Equipment in a modern office - Selection of equipment 	Based on their school environment, learners identify and discuss the various principal departments, the staff, their roles and responsibilities
Identify the job roles of staff within the principal departments of an organization	Design job descriptions, job specifications, advertisements	Take proper care of office documents and equipment		In small groups, learners research and discuss job analysis, job descriptions, job specifications, advertisements
Explain the purpose of job analysis, job descriptions, job specifications in recruitment and selection of process	Operate simple office equipment Use office machines for various tasks Take care of office equipment			Skills Lab: -Teams use samples of advertisements to identify components of job descriptions and job specifications. Teams develop job descriptions, job specifications and design advertisements for jobs on their

Identify various equipment available in a modern office	Use various telecommunication methods in an organization		for given office tasks	project.
Explain routine equipment maintenance and cleaning procedures	Practice telephone and data communications cost control methods		<ul style="list-style-type: none"> - Maintenance and care for office equipment - Security for office equipment 	In small groups, learners analyze sample application forms, identify their components and design Application forms and CVs for various jobs identified.
Identify ways of keeping equipment secure	Prepare sample buying and selling documents		<p>Telecommunications</p> <ul style="list-style-type: none"> - Telecommunication methods (fax, e-mail, telephone, mobile/cell phone, answering machines) - Advantages, disadvantages and problems that might occur - Cost of telephone and data communications (control) 	Learners in small groups role play the recruitment and selection process of the business
Identify various telecommunication methods used in an organization	Prepare, Interpret and check receipt and payment documents used in business			Learners visit various offices at their school and identify the various equipment used, then discuss what they would consider when choosing office equipment for given tasks, how they would maintain, take care and security for office equipment.
Describe the advantages and disadvantages of using different telecommunication methods	Prepare and interpret stock control documents		<p>Business documents and payment procedures</p> <ul style="list-style-type: none"> - Buying and selling documents 	
Describe methods of controlling the costs of telephone and data communications within an organization	Interpret various classification systems Sort, handle and store documents Carry out procedures for maintaining		Requisitions, letters of enquiry, price-lists, quotations, estimates, orders, invoices, credit notes, etc.	In small groups, learners research various telecommunications methods used in offices, discuss their presentations giving advantages and disadvantages of

<p>Identify the various documents used in buying and selling operations</p> <p>Identify the documents used when making receipts and payments</p> <p>Identify documents used in stock control</p> <p>Identify classification systems</p> <p>Describe methods for sorting, handling and storing documents</p> <p>Explain various methods of filing documents in a business</p> <p>Describe control mechanisms for ensuring</p>	<p>safety, security and confidentiality of information</p> <p>Keep, organize and use effectively the business files, documents and equipment</p>		<ul style="list-style-type: none"> - Receipts and payments Receipts, paying-in slips, cheques, credit transfers, direct debits, standing orders, credit/debit cards, etc - Stock control Requisitions, inventories, stock control cards <p>Information and record handling</p> <p>Maintenance of established filing system</p> <ul style="list-style-type: none"> - Classification systems - Methods for sorting - Handling and storing documents - Efficient and effective filing system - Safety, security and confidentiality of information - File retention policy 	<p>each telecommunication method, and how they can control costs of telephone and data communications.</p> <p>Skills Lab: -Teams role play buying and selling situations where they have to use the documents required in business for buying and selling, receiving and in making payments</p> <p>Teams prepare those documents.</p> <p>Skills Lab: - Learners visit various offices within their surrounding especially school and identify the various information handled in the organization, the classification system used, methods of sorting, handling and sorting documents.</p> <p>Teams organize their business files, documents, and equipment</p> <p>Learners visit the school bursar, director of studies, or any other office</p>
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<p>the operations of an efficient and effective filing system</p> <p>Describe procedures and systems for maintaining safety, security and confidentiality of information</p>				<p>in school and identify how documents are filed, provision of safety, security and confidentiality of information; and the file retention policy with the school</p>
<p>Links to other subjects:</p>				
<p>Assessment criteria: <i>Can be able to demonstrate ability and knowledge of carrying out general office work, communication, and use of office equipment</i></p>				
<p>Materials: <i>Case studies, various business documents, office machines and tools, sample application forms and CVs, role play scenarios</i></p>				

TOPIC AREA: BUSINESS OPERATIONS MANAGEMENT			SUB-TOPIC AREA: Financial institutions and markets	
S. 5: ENTREPRENEURSHIP		UNIT 9: Money management		No. of periods: 17
Key Unit Competency: To be able to manage finances responsibly				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Identify the things they need money for at different stages in life</p> <p>Recognize that they need to plan how to get money for the things they need</p> <p>Identify sources of finance to meet their personal and business needs</p>	<p>Analyze financial needs effectively</p> <p>Determine ways to decrease expenses through reuse, recycling, reduction, and repair</p> <p>Develop personal budgets</p> <p>Setting saving goals</p>	<p>Acknowledge risk associated with debt</p> <p>Make financial plans for the future</p> <p>Feel confident making financial plans for the future</p>	<p>Need for finance</p> <ul style="list-style-type: none"> - Need for Money (personal and business), - Accessing Money <p>Financial fitness</p> <ul style="list-style-type: none"> - Becoming financially fit, - Decreasing spending <p>Saving</p> <ul style="list-style-type: none"> - What is saving, - Saving goals, - Where to save <p>Managing debt</p> <ul style="list-style-type: none"> - Good loans v/s bad loans, benefits and risks of borrowing, 	<p>In groups, learners discuss and make a list of 5 things they think a person who is financially educated/literate/capable will be able to know and/or be able to do</p> <p>Skills Lab: -Teams discuss items written on provided slips and categorize them into NEEDS and WANTS</p> <p>Teams make a list of things that they personally need money for at each stage of life such as: Primary school, Secondary school, Looking after family, running a business, older age; and discuss why the money they need at each stage of life is different.</p> <p>Group discussion on:</p>

<p>Explain the importance of saving and setting saving goals</p> <p>Identify ways that they waste money</p> <p>Identify ways they can save money</p> <p>Identify good ways of manage money</p> <p>Explain the importance of budgeting</p> <p>Identify various savings and credit financial institutions</p>	<p>Assess the various sources of finance</p> <p>Cut costs through reducing, recycling, repairing and reusing</p> <p>Develop strategies to manage debts</p> <p>Keep basic personal financial records</p> <p>Develop plans to manage their finances</p>	<p>Recognize that people of all income levels can save</p> <p>Develop a saving culture</p>	<ul style="list-style-type: none"> - How to manage a debt <p>Record-keeping and Budgeting</p> <ul style="list-style-type: none"> - Basic record-keeping, - What is budgeting, - Personal budgeting <p>Exploring savings and loans in Rwanda</p> <ul style="list-style-type: none"> - Financial structures and Institutions, - Understanding ATMs (debit and credit cards) <p>Financial fitness plan</p> <ul style="list-style-type: none"> - Preparing personal financial Fitness plans, - GivingAdvice to others 	<p>Why save? How and where to save? Where and how finance? How to manage loans/debts? Benefits and costs associated with borrowing</p> <p>Skills Lab: -Teams suggest how they can decrease spending personally and in their projects.</p> <p>Teams categorize their suggestions using the four money saving habits (reduce, reuse, repair, recycle)</p> <p>Basing on the previous activities, learners make a budget for a specified amount of money.</p> <p>Skills Lab: -Learners individually develop plans to manage their finances</p> <p>Invite a resourceful/successful person who works with a financial institution or an entrepreneur from the community to share his financial experience with learners</p>
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Links to other subjects: *Savings in Economics and General studies*

Assessment criteria: *Can be able to manage finances responsibly and keep basic personal financial records*

Materials: *Slips of items, resourceful person, samples of money*

TOPIC AREA: BUSINESS OPERATIONS MANAGEMENT			SUB-TOPIC AREA: Accounting and inventory Management	
S. 5: ENTREPRENEURSHIP		UNIT 10: Accounting prime books		No. of periods: 18
Key Unit Competency: To be able to record accounting transactions				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Explain the steps for transaction analysis</p> <p>Identify the types of accounts that are affected by various transactions</p> <p>Identify the advantages and disadvantages of single and double entry</p>	<p>Analyze transactions</p> <p>Record transactions using the single entry system</p> <p>Record transactions using the double entry system</p> <p>Record transactions in a T-account</p>	<p>Appreciate the importance of proper accounting records</p> <p>Develop a positive attitude to record keeping</p> <p>Show concern for improper recording</p>	<p>Business transactions</p> <ul style="list-style-type: none"> - Identify the transaction - Steps for transaction analysis - Accounts affected by the transaction, <p>Accounting systems Single entry (recording entries, Advantages and disadvantages)</p> <p>The double entry accounting principle</p> <ul style="list-style-type: none"> - Double entry principle - T-accounts, Crediting and Debiting 	<p>In small groups, learners identify transactions and use appropriate steps to analyze them</p> <p>In small groups, learners record transactions provided, discuss the system used in recording linking to the single entry accounting system and the double accounting system</p> <p>Based on the activity above, learners record the transactions using the double entry system; then discuss the advantages and disadvantages of each system</p> <p>Skills Lab:-Teams identify which accounts are affected by different</p>

<p>systems</p> <p>Describe what is in a T-account</p> <p>Identify the types of books of original entry</p> <p>Describe the different types of journals</p> <p>Describe the different types of cash books</p> <p>Describe the different types of ledgers</p> <p>Describe the importance of the trial balance</p> <p>Identify types of errors in a</p>	<p>Process accounting data in the books of prime (original) entry –cash book, petty cash book, sales journal, purchases journal, sales returns journal, purchases returns journal and the general journal;</p> <p>Post the ledger entries from the books of prime (original) entry;</p> <p>Prepare a trial balance</p>	<p>keeping</p>	<p>Books of original entry Journals</p> <p>Definition, importance and entries</p> <p>General journal</p> <p>Specialized journals</p> <ul style="list-style-type: none"> - Purchase journal, - Sales journal, - Purchase returns journal, - Sales returns journal, <p>The cash book</p> <p>Definition, importance and entries</p> <p>Single column, Double column, Three column and Petty cash book</p> <p>Ledgers</p> <p>Definition, importance and entries</p> <ul style="list-style-type: none"> - Purchase ledger, - Sales ledger, - Purchase returns ledger, - Sales returns ledger, 	<p>transactions from a case study</p> <p>Learners record the transactions in T-accounts by debiting and crediting</p> <p>Learners in small groups research on the meaning, types and importance of books of original entry</p> <p>Skills Lab:-Teams record case study transactions in various journals, cash books and ledgers</p> <p>Teams process accounting data using their business club project transactions</p> <p>Brainstorm meaning and importance of a trial balance; then from the previous activities, learners balance off the ledger accounts and extract a trial balance</p> <p>Based on the above activities, brainstorm types of errors that can be made during the process of recording in the journals, cash books and ledgers; discuss how these errors may or may not affect the trial balance</p>
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trial balance			<ul style="list-style-type: none"> - The general ledger - Balancing off ledger accounts <p>The Trial Balance</p> <ul style="list-style-type: none"> - Definition, importance and entries - Errors in a trial balance <p style="text-align: center;">Not detected by the trial balance</p> <ul style="list-style-type: none"> - Errors of original entry - Errors of omission - Compensating errors, etc <p style="text-align: center;">Detected by the trial balance</p> <ul style="list-style-type: none"> - Errors in double entry - Errors of data entry - Mathematical errors, etc <p style="text-align: center;">Correction of trial balance errors</p>	<p>linking to errors in a trial balance</p> <p>Skills Lab:-Teams analyze given trial balances that have errors, then identify them and correct the trial balances</p> <p>Teams present and compare their work</p>
Links to other subjects:				
Assessment criteria: <i>Can record business transactions</i>				
Materials: <i>Application exercises, case study, sample reports, internet, research, journals</i>				

TOPIC AREA: WORK READINESS			SUB-TOPIC AREA: Rights and responsibilities of workers and employers	
S.5: ENTREPRENEURSHIP		UNIT 11: Rights and responsibilities of workers and employers		No. of periods: 15
Key Unit Competency: To be able to exercise rights and responsibilities as an employee and employer				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Identify the universal human rights</p> <p>Explain the difference between rights and responsibilities</p> <p>Identify their own personal rights and responsibilities</p>	<p>Discuss the relationship between rights and responsibilities</p> <p>Discuss some of the provisions of the Rwandan Labor Law as applied to a different workplace settings</p> <p>Exercise the legal obligations of employers and workers</p> <p>Identify ways in which the Rwandan Labor</p>	<p>Advocate and exercise their personal rights and responsibilities</p> <p>Advocate for rights and responsibilities of workers and employers at workplaces</p>	<p>Meaning of;</p> <ul style="list-style-type: none"> - Rights and responsibilities of workers and employers - Universal Human Rights <p>Rights and responsibilities of workers;</p> <p>Employees have the right to:</p> <ul style="list-style-type: none"> - Work in a respectful, inclusive work environment free of discrimination - A safe and healthful workplace - Ask employer to correct dangerous conditions. - Receive training from your employer 	<p>In small groups, learners analyze pictures depicting one essential human rights; then write underneath each picture the name of the right they think each picture illustrates and share their answers; learners then are provided with “Universal Human Rights” handouts and identify which human rights are most concerned about in Entrepreneurship</p> <p>Skills Lab: -Teams make a list of “Rights as a Rwandan person” and a list of “Responsibilities you have to your family, community, religious, and yourself” to understand the difference between</p>

	<p>Law can be broken and steps to take when that happens</p>		<p>Employees are responsible for:</p> <ul style="list-style-type: none"> - Carrying out the duties of their position - Complying with workplace rules, regulations, policies and legislation - Treating clients, coworkers and the public with respect and dignity - Keep in good conditions tools given to him/her and give them back to the employer at the time the work is completed <p>Rights and responsibilities of employers</p> <p>Rights of an employer</p> <ul style="list-style-type: none"> - Hiring rights - Firing employees - Etc. <p>Responsibilities of employers</p> <ul style="list-style-type: none"> - Ensuring no discrimination in the workplace - Provide a workplace safe 	<p>rights and responsibilities</p> <p>Teams read the “Worksheet on Rights and Responsibilities and identify activities that are their responsibilities and which ones are their rights</p> <p>Skills Lab: -Using a game, Learners are tested about the Rwandan labor law by choosing “Agree”, “Disagree” or “Do Not Know” to some statements about the Rwandan Labor Law</p> <p>Teams discuss the statements and any other issues that arose</p> <p>In small groups, learners analyze either a copy of “Article 47 or Article 48 of the Labor Code”, read the Article, discuss its meaning, and create a way to help others understand it; each group presents as other groups rate their product or performance using an “Observation Form for Demonstrations” provided</p>
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			<ul style="list-style-type: none"> - and free from hazards - Provide hazard information, - Provide proper safety equipment, - Provide training to employees - Provide competent supervision 	<p>Skills Lab 3: -Teams are provided with a scenario from the “Labor code scenarios”, read and discuss the scenario and the labor code article (Labor Code Excerpts) that addresses the issue in the scenario</p> <p>Teams come up with at least 2 possible responses or solutions for the worker in the scenario</p>
<p>Links to other subjects:<i>General studies and effective communication</i></p>				
<p>Assessment criteria: <i>Can recognise right and responsibilities as an employee and employer</i></p>				
<p>Materials: <i>Work readiness training program (trainer manual: 6.2: Universal Declaration of Human Rights; 6.3: worksheet on rights & responsibilities at work; 6.4: Obligations of the Employer and the Employee; 6.6: Labour code Excerpts)</i></p>				

TOPIC AREA: WORK READINESS			SUB-TOPIC AREA: Leadership	
S. 5: ENTREPRENEURSHIP		UNIT 12: Team leadership		No. of periods: 16
Key Unit Competency: To be able to lead a team in accomplishing a goal				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Explain the meaning of a team, team work and leadership.</p> <p>Describe the qualities of an effective leader</p> <p>Identify team leading requirements</p>	<p>Work well as a team member</p> <p>Differentiate the various leadership styles.</p> <p>Lead a group in accomplishing a task</p>	<p>Recognize that all people have qualities of a good leader</p> <p>Recognize that leadership styles should change according to the context in which they are</p>	<p>Meaning of;</p> <ul style="list-style-type: none"> - Team - Teamwork - Leadership <p>Qualities of an effective leader</p> <ul style="list-style-type: none"> - Self confidence - Determination - Creativity - Responsibility - Good communication skills - Good accountability <p>Leadership Styles</p> <ul style="list-style-type: none"> - Autocratic style/Authoritarian - Democratic/Consulting/joining - Laissez-faire 	<p>Brainstorm examples of inspiring leaders (famous or from their community); describe the character/qualities of those leaders; learners then discuss the qualities of a good leader using the pictures of some of the great leaders and then challenge them to assess their own qualities against those of the famous leaders.</p> <p>Discuss the meaning of the leadership style and give examples of people who tend to lead in that way</p> <p>Skills Lab:-Teams discuss when the different leadership styles would be appropriate to use</p> <p>Teams do a short role play that shows that type of leadership style being used</p>

<p>Describe the different leadership styles</p> <p>Identify the basic steps of problem solving</p>	<p>Solve problems by applying the appropriate approaches</p>	<p>working.</p> <p>Cooperate and work effectively within a group</p> <p>Exhibit the desirable qualities of effective leaders.</p> <p>Appreciate the challenges and dynamics amongst people during the problem solving process</p>	<p>Source of power in Leadership</p> <ul style="list-style-type: none"> - Legitimate (comes from right to make demands and to expect compliance) - Reward (results from ones' ability to compensate another for compliance. - Expert (someone's superior knowledge) - Referent (as a result of a person's perceived attractiveness and worthiness. - Coercive (from the belief that a person can punish others for non-compliance) <p>Leadership and team requirements</p> <p>Characteristics of a successful team</p> <ul style="list-style-type: none"> - Common goal, - Clear roles and tasks - Decision making procedures, etc. <p>Strategies to Work together/ developing a team</p> <ul style="list-style-type: none"> - Encourage participation - Model respect 	<p>effectively</p> <p>Learners share their experiences as leaders of anything-a group task at school or in their community, at job, being a leader on a sports team....how did they like playing the role? What made it difficult or easy?</p> <p>In small groups, learners are blindfolded and required to form different forms with a rope tied at both ends with a group leader communicating instructions to the team; debrief the activity by discussing leadership and teamwork in the groups</p> <p>In small groups, learners perform the Helium Stick game to emphasize learning how to work together and communicate in groups</p> <p>Skills Lab:-Teams perform "The Human Knot" game to emphasize the Communication as a critical tool in problem solving</p> <p>Learners discuss the game about leading a group to accomplish a task with some debriefing questions</p>
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		<ul style="list-style-type: none"> - Treat members fairly and equally - Use positive feedback, etc. <p>Leading Problem Solving and Decision Making</p> <p>Problem Solving Steps;</p> <ul style="list-style-type: none"> - Defining and identifying the problem (state emotions a side and state the problem) - Getting more information about the problem from colleagues and others. - Generate many ideas on how to solve the problem - Choose a solution, evaluate and implement it. <p>Real solution</p> <p>Any solution has to be realistic, effective, acceptable and logical.</p>	<p>Skills Lab:- Teams are provided with Scenarios for Problem solving”, read and go through the problem solving steps for each scenario and</p> <p>Teams share their solutions in class</p>
<p>Links to other subjects: <i>History and citizenship, General studies and Effective Communication</i></p>			
<p>Assessment criteria: <i>Can motivate, organize and lead a team in accomplishing a goal</i></p>			
<p>Materials: <i>Work readiness training program (trainer manual: 4.3: leading team work; The human knot (pg 205); 4.2: scenarios for problem solving steps)</i></p>			

TOPIC AREA: BUSINESS LEGAL ASPECTS			SUB-TOPIC AREA: Standardization culture	
S.5: ENTREPRENEURSHIP		UNIT 13: Conformity assessment in business		No. of periods: 12
Key Unit Competency: Justify the need for conformity assessment to business				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Explain the meaning of conformity assessment and the relationship between standards – quality testing - quality control – certification</p> <p>Explain the importance of accreditation for certification services and testing</p>	<p>Analyze the need for conformity assessment in business</p> <p>Assess whether or not businesses require certification</p>	<p>Appreciate the importance and necessity of conformity assessment in business</p> <p>Appreciate the need for quality assurance and quality management</p>	<p>Meaning of conformity assessment in business.</p> <p>Quality testing</p> <ul style="list-style-type: none"> - Laboratory safety - Quality control and test results <p>Certification</p> <ul style="list-style-type: none"> - Certification schemes and related process - Inspection - Market surveillance 	<p>Skills Lab: -Teams research the interrelationship between standards, quality testing, quality control, test reports, auditing and certification.</p> <p>Using case studies, the teacher will help learners to understand the interrelationship between standards, quality testing, quality control, test reports, auditing and certification.</p> <p>Skills Lab: -Using different scenarios, teams analyze the importance of accreditation</p> <p>Teams assess the need for quality</p>

<p>laboratories</p> <p>Justify the importance of conformity assessment for health and safety of consumers, fair trade and market access (local, regional and international)</p>	<p>Determine the implications of conformity assessment for consumers, fair trade and market access</p>	<p>in business</p>	<ul style="list-style-type: none"> - Industrial inspection - Import/Export inspections <p>Importance of conformity assessment for health and safety of consumers, fair trade and market access</p>	<p>assurance and quality management in the scenarios</p> <p>Skills Lab: -Teams identify the importance of conformity assessment for health and safety of consumers, fair trade and market access (local, regional and international)</p> <p>Watch a documentary about different products both certified and non-certified</p>
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Links to other subjects: *Standards in chemistry*

Assessment criteria: *Explain the need for conformity assessment to business*

Materials: *Video, internet access*

5.4. Entrepreneurship Syllabus for Senior Six

5.4.1. Key competencies at the end of senior Six

- Prepare a business plan for an enterprise
- Develop an ethical understanding of the Rwandan customs system
- Establish an effective quality compliance system in business activities
- Evaluate the contribution of entrepreneurship towards socio-economic development
- Analyse the Environmental Impact Assessment (EIA) as a tool for prevention and control of environmental impacts caused by socio-economic development

5.4.2. Entrepreneurship units details for senior six

TOPIC AREA: BUSINESS GROWTH AND SUSTAINABLE DEVELOPMENT					SUB-TOPIC AREA: Socio-economic development and environment	
S. 6: ENTREPRENEURSHIP		UNIT 1: Socio-economic development		No. of periods: 19		
Key Unit Competency: Evaluate the contribution of entrepreneurship towards socio-economic development						
Learning Objectives			Content	Learning Activities		
Knowledge and understanding	Skills	Attitudes and values				
<p>Explain the meaning of Socio-economic development and describe some of its indicators</p> <p>Explain how entrepreneurship contributes to Socio-economic development</p> <p>Explain the role of entrepreneurship in employment creation</p> <p>Explain the role of taxes in development</p>	<p>Analyze factor that lead to socio-economic development</p> <p>Identify a range of other contributions entrepreneurship makes to Socio-economic development</p> <p>Identify potential negative effects of entrepreneurship on the</p>	<p>Develop positive attitude towards payment of taxes</p> <p>Appreciate that environmental protection and conservation are essential to ethical entrepreneurship</p> <p>Proactive Social Responsibility</p>	<p>The Meaning of Socio-economic development</p> <p>Factors and indicators of Socio-economic development</p> <p>Role of entrepreneurship in Socio-economic development</p> <ul style="list-style-type: none"> - Employment - Government revenue 	<p>Learners enumerate any changes they have observed in the locality over the past five years. Learners then say if the locality has developed or not over this period.</p> <p>Referring to the above activity, learners discuss reasons to support their observation as to whether the locality has developed or not, and factors that may affect socio-economic development</p> <p>Skills Lab:-Teams identify changes they would like to see in their locality to make it a better place than it is presently.</p>		

<p>Understand the relationship between entrepreneurship, environment, society and socio-economic development</p> <p>Know the meaning of social responsibility and give examples</p>	<p>environment</p> <p>Suggest strategies to reduce the negative effects of entrepreneurship on the environment and using a completed EIA</p> <p>Use notions of social responsibility to evaluate entrepreneurial activities and suggest possible areas of change</p>		<p>(Business Taxes)</p> <ul style="list-style-type: none"> - Other contributions to socio-economic development <p>Meaning of environment and society, their types and components</p> <p>Possible negative effects of business activities on different types of environment and their components</p> <p>Managing and preventing the negative effects of a business on different types of environment and their components</p>	<p>-Teams present their visions of socio-economic development in their locality</p> <p>Learners identify local entrepreneurs who have contributed to the community's development</p> <p>Discussion on how some ways of conducting entrepreneurship might hold back development rather than promote it (such as exploiting employees, corruption, cheating on contracts, etc.).</p> <p>Meet and discuss with a local entrepreneur how they take into account community needs and manage any possible negative implications.</p> <p>Review of present data showing: Rwanda's government budget for say the last five years; show total tax collected for the last five years, show share of the private sector in total tax collected (the entrepreneurs).</p> <p>In small groups, learners discuss other contributions business and</p>
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			<p>Entrepreneurs and social responsibility</p>	<p>entrepreneurship makes to development</p> <p>Brainstorm the meaning environment and society; in small groups learners identify and discuss the various components of the environment</p> <p>Learners cite examples of environmental pollution (e.g. garbage; noise and air pollution from industries, soil erosion from farming etc) and how they can negatively affect the people around the business</p> <p>Skills Lab: -Learners visit nearby business premises to have an opportunity to see the various forms of waste generated from the businesses. -</p> <p>Teams present their observations and propose better ways for these businesses to reduce or manage their effect on the environment.</p> <p>Group research on: Effects of entrepreneurial activities on Environment and society (standards of living, pollution, exploitation, soil</p>
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				<p>erosion, extinction, etc.)</p> <p>Do role plays exploring the possible effects on people and the environment of different types of businesses (a factory producing toxic waste, a bar, a market, a bus park, a disco hall etc.)</p> <p>Skills Lab:-Teams discuss 3 or more case studies showing different ways businesses have proactively contributed to the social and environmental context.</p> <p>Teams identify 5 new ideas on how a business can implement social responsibility.</p>
<p>Links to other subjects: <i>Local and government finance in Economics, Socio-economic development in General studies, and Geography</i></p>				
<p>Assessment criteria: <i>Able to evaluate the contribution of entrepreneurship towards socio-economic development</i></p>				
<p>Materials: <i>Rwanda's government budget for say the last five years, local entrepreneurs who have contributed to the community's development</i></p>				

TOPIC AREA: BUSINESS GROWTH AND SUSTAINABLE DEVELOPMENT			SUB-TOPIC AREA: Socio-economic development and environment	
S. 6: ENTREPRENEURSHIP		UNIT 2: Environment impact assessment (EIA)		No. of periods: 19
Key Unit Competency: To be able to analyze EIA as a tool for prevention and control of the social economic development impacts on the environment				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
Give an introduction and meaning of EIA	Analyze EIA reports	Assume responsibility and equitable use of the environment resources	Environmental Impact Assessment (EIA) <ul style="list-style-type: none"> - Meaning of Environmental Impact Assessment - Historical background and context of EIA in Rwanda - National policy on EIA - International Context of EIA - Objective, roles and benefits of EIA in Rwanda - EIA development planning- 	Learners reference Rwanda Environment management Authority (REMA) to: <ul style="list-style-type: none"> - Understand the terms used in EIA, - Understand the general introduction to EIA, - Understand the EIA process, - Explain the EIA Procedure <p>Skills Lab: -Teams analyze the “general guidelines and procedure for EIA” from REMA</p> Learners identify the roles of stakeholders in the EIA process
Identify the components of EIA process	Interpret EIA reports	Fostering the commitment for environmental protection		
Describe the roles and responsibilities of the various stakeholders in the EIA process	Prepare EIA for identified business ideas	Advocate for EIA for any business		
Describe the EIA				

<p>process</p> <p>Describe the EIA procedure</p>		<p>activity</p>	<ul style="list-style-type: none"> - Strategic Environmental Assessment (SEA) - Roles and responsibilities of different stakeholders in EIA <p>EIA process</p> <ul style="list-style-type: none"> - Project application and registration by REMA - Environmental impact study and report - Project decommissioning or relocation <p>Roles of stakeholders' in the EIA process</p> <ul style="list-style-type: none"> - Roles of developers - Roles of REMA - Functions of lead agencies/ line ministries <p>EIA procedure</p> <ul style="list-style-type: none"> - Project brief submission and registration - Scoping and consideration of alternatives - Impact prediction and 	<p>Skills Lab:-Teams analyse sample Environment Impact Assessment (EIA) Reports for various businesses</p> <p>Teams discuss the various components of the EIA reports, Objectives, methodology, description of the business site areas, Project description, Consultation, Concerns, Evaluation of impacts, Analysis of alternatives, Mitigation measures, Rehabilitation plan, Environmental Management Plan</p> <p>Skills Lab:-Teams prepare an EIA for their business club project or an identified business nearby</p> <p>Teams present their EIAs</p>
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			analysis of alternatives - Public hearing - Decision-making - Environmental monitoring	
Links to other subjects: <i>General studies,</i>				
Assessment criteria: <i>Can be able to identify the components of EIA reports and the process and procedures of EIA, and its impact on Social economic development</i>				
Materials: <i>Internet access, audio-visual media, nearby business premises, EIA document, Sample EIA Reports, general guidelines and procedure for EIA</i>				

TOPIC AREA: BUSINESS LEGAL ASPECTS			SUB-TOPIC AREA: Taxes and customs procedures	
S.6: ENTREPRENEURSHIP		UNIT 3: Customs procedures		No. of periods: 19
Key Unit Competency: Developing an ethical understanding of Rwandan Customs system				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Explain the customs and customs declaration</p> <p>Distinguish different types of customs declaration</p> <p>Identify partners in the process of customs declaration</p> <p>Explain the procedures of verifying, paying of customs duties and taking goods out of the customs</p>	<p>Differentiate documents necessary for goods declaration in customs</p> <p>Describe the process related to customs procedures</p> <p>Identify goods that may be exported and imported in Rwanda</p>	<p>Recognize the role of customs service department in the exportation and importation of goods</p> <p>Advocate for compliance with customs procedure</p>	<p>Meaning of:</p> <ul style="list-style-type: none"> - Customs - Customs declaration <p>Objectives of the customs service department</p> <p>Customs offices in Rwanda</p> <p>Types of customs declaration:</p> <ul style="list-style-type: none"> - Export, - Import, - Temporary importation, - Warehousing, 	<p>Group research on: Customs, customs declaration, objectives of customs service department and customs offices in Rwanda</p> <p>Learners analyse and discuss various customs declaration forms through audio-visual aids</p> <p>Skills Lab:-Teams visually represent the process related to customs procedures</p> <p>Visit to any customs office/border post and</p>

	<p>Fill sample documents involved in customs declaration</p>		<ul style="list-style-type: none"> - Transit <p>Goods that may be exported and imported in Rwanda.</p> <p>Customs exempt goods</p> <p>Partners in the customs declaration</p> <ul style="list-style-type: none"> - Customs administration, - Warehouse, - Rwanda Bureau of Standards, - Rwanda Police, etc. <p>Documents in customs declaration.</p> <ul style="list-style-type: none"> - Transaction invoice, - Transport documents, - Transport invoice, - Import License, arrival declaration, etc. 	<p>experience with the various customs partners regarding customs procedures</p> <p>Skills Lab:-Teams list imports and exports that are common in Rwanda</p> <p>Invite a Customs declaration officer to guide learners fill sample declaration forms</p> <p>Skills Lab:-Simulation game on the process of exportation and importation of goods</p> <p>Discuss of lessons learned from the simulation game</p>
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			Declaration forms in customs Verification and payment of customs duties Administrative practices for taking goods out of the customs	
Links to other subjects: <i>Public finance in Economics and general studies</i>				
Assessment criteria: <i>Can be able to calculate various customs duties. identify partners and types of customs declaration in Rwanda</i>				
Materials: <i>Resource person from RRA, debates ,sample tax reports from the government</i>				

TOPIC AREA: BUSINESS OPERATIONS MANAGEMENT			SUB-TOPIC AREA: Financial institutions and Markets	
S.6: ENTREPRENEURSHIP		UNIT 4: Financial markets		No. of periods: 19
Key Unit Competency: To be able to Evaluate the role of financial market				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Explain the meaning and types of financial markets</p> <p>Explain how the stock market operates and the functions of stock exchange</p> <p>Explain the benefits of investing through the capital markets</p> <p>Describe the instruments of a capital market</p>	<p>Distinguish between the various types of financial markets</p> <p>Analyze the procedures and requirements of joining the Rwanda Stock Exchange</p>	<p>Recognize the role of capital markets as source of finance</p> <p>Advocate for capital markets as a source of investment</p> <p>Make informed decision when investing in the capital markets</p>	<p>Financial markets Meaning and functions</p> <p>Types financial markets</p> <ul style="list-style-type: none"> - Physical assets markets Vs. Financial asset markets, - Spot markets Vs. futures markets, - Money markets Vs. capital markets, etc. <p>Capital markets Meaning and functions of capital markets</p>	<p>Group research on: Meaning and types of financial markets, capital exchange and Stock exchange.</p> <p>Skills Lab: -Research on the difference between the different types of markets</p> <p>Role play on how each of the different market types operates</p> <p>Group research on: Functions on Capital Market Authority (CMA)</p>

<p>Identify the various capital markets participants</p> <p>Describe how investors in a capital market are protected</p> <p>Identify the requirements and procedure of listing on the Rwanda Stock Exchange</p>			<p>Stock exchange Meaning of stock exchange, Functions</p> <p>Capital Market Authority (CMA) Introduction, Responsibilities of CMA</p> <p>Capital Market Business Dealing in capital market instruments, arranging deals in capital market</p> <p>Capital market instruments</p> <ul style="list-style-type: none"> - Shares, - Instruments creating or acknowledging indebtedness, - Government-owned market instruments, instruments entitling to shares, etc. 	<p>and Capital markets</p> <p>Group research on: Capital markets instruments, participants, benefits of investing through capital markets;</p> <p>Invite a resourceful person from CMA to share with learners about Financial markets in Rwanda</p> <p>Skills Lab:-Learners perform a simulation game where learners take on different roles of stakeholders at a Stock exchange</p> <p>Discuss lessons learned from the simulation</p> <p>Skills Lab:-Discuss the procedures and requirements of joining Rwanda Stock Exchange</p>
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			<p>Capital market participants</p> <ul style="list-style-type: none"> - Stock exchange, - Stock brokers, - Dealers, - Sponsors, <p>Benefits of investing through capital market</p> <ul style="list-style-type: none"> - Access capital, - Discover value of its business, - Better bargaining position with financiers, etc. <p>How investors are protected?</p> <ul style="list-style-type: none"> - CMA ensures that only competent and credible professionals are licensed to serve the market - CMA ensures that all prospectuses of issuers have adequate disclosures for decision making - CMA ensures that there 	<p>A video presentation on how Stock Exchange operations are conducted</p>
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			<p>periodic reports and all price sensitive information are released once they are available, etc.</p> <p>How to invest in capital market?</p> <p>Primary market Primary Market Transaction Process</p> <p>Secondary market Secondary Market Transaction Process</p> <p>Procedures to join the Rwanda stock exchange</p>	
Links to other subjects: <i>Capital markets in Economics</i>				
Assessment criteria: <i>Can be able to evaluate the role of financial markets.</i>				
Materials: <i>Resourceful person, audio visual, reference books, internet, video-clips</i>				

TOPIC AREA: BUSINESS OPERATIONS MANAGEMENT			SUB-TOPIC AREA: Accounting and inventory management	
S.6: ENTREPRENEURSHIP		UNIT5: Financial statements		No. of periods: 21
Key Unit Competency: To be able to prepare financial statements				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Explain the meaning of financial statements</p> <p>Identify the various financial statements and their purpose</p> <p>Distinguish gross profit and net profit</p> <p>Explain how the statement of cash flows assists users in evaluation of business performance.</p>	<p>Adjust necessary entries</p> <p>Prepare income statements for the business</p> <p>Prepare statement of Owner's Equity</p> <p>Prepare the Balance sheet</p> <p>Prepare a cash flow statement</p>	<p>Appreciate the need for end of periods reports</p> <p>Advocate for preparing of financial statements</p>	<p>Financial statements</p> <p>Meaning</p> <p>Importance</p> <p>The Income Statement</p> <ul style="list-style-type: none"> - Meaning - Trading account (Purpose and Entries) - Profit and Loss account (Purpose and Entries) <p>Balance sheets</p> <ul style="list-style-type: none"> - Definition and purpose - Preparation 	<p>Group research and brainstorm the meaning and importance of Financial Statements</p> <p>Skills Lab: -Through buying and selling scenarios, teams calculate the Gross profit/loss linking to the trading account</p> <p>Teams prepare income statements for their businesses</p> <p>In small groups learners analyze transactions involving purchase and sale of goods to determine gross profit/loss</p> <p>Based on the above activities, learners discuss what may affect the profit margin of a business such as expenses, revenues linking the activity to profit and loss account; then in small groups, they analyze given transactions involving expenses and</p>

<p>Interpret the format and content of the statement of cash flows</p> <p>Prepare a statement of cash flows</p>	<p>Calculate Financial statement analysis ratios</p> <p>Prepare end of period reports</p> <p>Compute and analyze financial ratios</p>		<p>Interpreting Financial Statements/ Financial statement analysis:</p> <ul style="list-style-type: none"> - Definition and Purpose - Liquidity ratio, - Profitability ratio, - Debt to equity ratio, - Asset management ratio, etc <p>Cash Flows Statement</p> <ul style="list-style-type: none"> - Definition and importance - Preparation <p>Statement of Owner's equity</p> <ul style="list-style-type: none"> - Definition and importance - Preparation 	<p>revenues and use them to calculate Net profit/loss.</p> <p>Skills Lab:-Teams calculate the Gross profit/loss and Net profit/loss to prepare balance sheets</p> <p>Using sample trial balances, learners extract balances sheets using the vertical and horizontal formats</p> <p>Learners research about financial statement analysis and ratios, then calculate and interpret various ratios from the financial statements</p> <p>Skills Lab:-Teams discuss the various sources of cash in a business and what it's used for linking to the cash flow statement</p> <p>Teams prepare cash flow statements from given transactions showing the Net cash In small groups, learners prepare and interpret Statement of Owners equity from information provided</p>
<p>Links to other subjects:</p>				
<p>Assessment criteria: <i>Can prepare financial statements</i></p>				
<p>Materials: <i>Application exercises, sample reports, internet, research, journals, Accounting Software like: QuickBooks, Sage, Pastel, Tally, and Peachtree</i></p>				

TOPIC AREA: BUSINESS OPERATIONS MANAGEMENT			SUB-TOPIC AREA: Accounting and inventory Management	
S. 6: ENTREPRENEURSHIP		UNIT 6: Stock control		No. of periods: 22
Key Unit Competency: To be able to assess the need for proper inventory management				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Explain the meaning of stock, stock management and inventory</p> <p>Identify the necessary documents for stock management</p> <p>Describe the procedures of procurement in a business</p>	<p>Fill in documents in relation to stock management</p> <p>Interpret information on stock management documents</p> <p>Demonstrate procurement process</p>	<p>Appreciate the need for inventory management in business</p>	<p>Meaning of stock, stock management and inventory</p> <p>Necessary documents for stock management</p> <ul style="list-style-type: none"> - Receipt note, - Material requisition note, - Return-outward note, - Return-inward note, - Stock sheet (Inventory form) <p>Procurement procedures</p> <ul style="list-style-type: none"> - Determining minimum stock level, - Placing an order, - Invoice receipt, 	<p>Learners research the meaning of stock, stock management, inventory and stock management documents</p> <p>Skills Lab:-Invite a school bursar/procurement officer to share with learners the meaning of procurement, the documents and procedures followed during the procurement process, the inventory management methods and the stock evaluation methods used in the school</p> <p>Teams fill in documents in relation to stock management</p> <p>Skills Lab: -Teams role play the</p>

Describe the different methods of stock valuation	Perform perpetual and periodical inventory Prepare stock cards using LIFO, FIFO and WAC evaluation methods		<ul style="list-style-type: none"> - Invoice payment, - Goods' transport, - Goods' receipt, - Goods' value <p>Perpetual and periodical inventory Perpetual inventory and Periodical inventory</p> <p>Evaluation methods on supplied stock:</p> <ul style="list-style-type: none"> - LIFO (Last In, First Out), - FIFO (First In, First Out), - Weighted Average Cost (WAC) 	<p>procurement process in a given business Teams apply this procurement process to their student business club projects</p> <p>Learners role play a situation where they have to use perpetual or periodical inventory methods</p> <p>Skills Lab:-Teams use a case study to calculate the value of stock using FIFO, LIFO and WAC</p> <p>Teams prepare stock cards for their businesses</p>
Links to other subjects:				
Assessment criteria: <i>Can assess the need for proper inventory management</i>				
Materials: <i>Research, internet, field visits, application exercises, sample stock management documents</i>				

TOPIC AREA: ENTREPRENEURIAL CULTURE			SUB-TOPIC AREA: Business start-up and development	
S.6: ENTREPRENEURSHIP		UNIT 7: Business plan for an enterprise		No. of periods: 21
Key Unit Competency: To be able to prepare a business plan for an enterprise (Part 1)				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Explain the meaning of a business plan</p> <p>Explain why a business plan should be prepared</p> <p>Describe the users a business plan</p> <p>Describe the components of Business Description</p> <p>Describe the components of the</p>	<p>Review a sample business plan and determine if it has all the necessary information</p> <p>Prepare some components of the business plan such as: Business description Marketing plan, Organization and management plan, etc</p>	<p>Recognize the importance of a business plan in the successful operation of a business</p> <p>Develop personal and business plans for daily activities</p>	<p>Introduction to Business plan</p> <ul style="list-style-type: none"> - What is a business plan, - Why and when write a business plan <p>Users of a business plan and how they use it.</p> <ul style="list-style-type: none"> - The business owner - The government agents - Managers - Employees - Financial institutions - Investors <p>The structure of a business plan</p> <ul style="list-style-type: none"> - Cover page, - Table of contents - Executive summary 	<p>Skills Lab:-Learners in groups reviews three complete business plans prepared for different types of businesses</p> <p>-Teams discuss: What a business plan is The importance of a business plan When a business plan is written Identify the elements, or different parts of a business plan, after which they present their ideas</p> <p>Learners in small groups make a research and discuss the different users of a business plan and how they may use it</p>

Marketing plan			<p>Business description:</p> <ul style="list-style-type: none"> - Name of business, - Contact address, - Legal form, - Type of business, - Description of the business idea and market, - Information about the owner <p>Marketing plan:</p> <ul style="list-style-type: none"> - Product description, - Customer description, Demand/need for the product, Competition, - Current production, - Price, - Sales forecast for next 12 months, - Business location, - Promotion 	<p>Skills Lab:-Each team prepares an aspect of a business plan for their business each such as:</p> <ul style="list-style-type: none"> Cover page Business description Marketing plan Promotion strategy, etc. Sales forecast for the next 12 months Organization and management plan Organizational structure <p>Teams present their aspect of the business plan to the class</p> <p>Skills Lab:-Teams prepare marketing plans for their businesses</p> <p>Teams present their marketing plans and vote on the best one</p>
<p>Links to other subjects:</p>				
<p>Assessment criteria: <i>Can be able to identify the elements of a business plan, and elaborate a business plan for a small enterprise (Part 1)</i></p>				
<p>Materials: <i>Sample business plans and copies of different organizational charts/ organogram</i></p>				

TOPIC AREA: ENTREPRENEURIAL CULTURE			SUB-TOPIC AREA: Business start-up and development	
S. 6: ENTREPRENEURSHIP		UNIT 8: Operational business plan for an enterprise		No. of periods: 21
Key Unit Competency: To be able to prepare a business plan for an enterprise (Part 2)				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
Identify the necessary required cost to start a business	Calculate various business operation costs	Encourage others to develop plans whether for personal or business purposes	Production plan: <ul style="list-style-type: none"> - Location of the business - Type, nature and capacity of equipment - Production process and layout - Sources of raw materials and other supplies - Production staff - Production process - Quality control - Production utilities - Packing materials 	Skills Lab:- Teams analyze production plan samples Teams develop production plans for their identified business opportunities Learners calculate and prepare business operations costs: Start-up costs, Sources of capital, Loan repayment schedule In small groups learners review and analyze elements of the financial plan from sample business plans; then learners
Describe the production plan	Prepare: Sales plan, Cost forecast (6 months/1 year), Cash flow plan, Monthly net profit estimation, Operating balance sheet	Take moderate life and business risks		
Describe the parts of the business operation and costs plan				
Explain the various components of the financial plan	Assess business risks			

<p>Describe various risks encountered in business operations</p> <p>Describe the elements of a business plan</p>	<p>Devise contingency measures to reduce risks</p> <p>Develop an action plan for successful operation of the business</p> <p>Develop a business plan from an identified business idea</p>		<p>Business operation and Costs Plan:</p> <ul style="list-style-type: none"> - Start-up costs - Sources of capital - Sales plan, - Monthly cost forecast <p>Financial plans:</p> <ul style="list-style-type: none"> - Start-up budget - Trading, Profit and Loss statement - Financial forecast/cash-flow plan - Opening Balance sheet - Payback period, Return on Investment <p>Risk assessment and contingency plan</p> <ul style="list-style-type: none"> - Risks related to business (Internal and External) - Procedure Strategies to reduce severity or completely avoid the risks - Contingency plan 	<p>calculate and prepare the various elements of the financial plan for their identified business opportunity</p> <p>Skills Lab:-Teams identify and discuss various risks that may be involved in their business operations</p> <p>Teams develop contingency plans for managing the risks identified.</p> <p>Skills Lab: - Teams develop an action plan for their identified business opportunities</p> <p>Teams present their action plans</p> <p>In small groups, learners develop a complete business plan from the activities above</p>
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			Action plan - Meaning - Functions - Preparation, etc. Sample business plan	
Links to other subjects:				
Assessment criteria: <i>Can be able to identify the elements of a business plan, and elaborate a viable business plan for an enterprise</i>				
Materials: <i>Sample business plans and resource materials/books</i>				

TOPIC AREA: BUSINESS LEGAL ASPECTS			SUB-TOPIC AREA: Standardization culture	
S. 6: ENTREPRENEURSHIP	UNIT 9: Quality assurance and quality compliance in business		No. of periods: 27	
Key Unit Competency: To be able to establish an effective quality compliance system in business activities				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
Describe what quality assurance procedures entail, including the role of government Explain the role of quality compliance as a link between standards - entrepreneurship – health and safety of consumers - market requirements and environment.	Analyze and identify loopholes in terms of quality assurance for a given operating business Design an effective	Appreciate the importance of quality compliance for entrepreneurs to meet regulatory requirements, safeguarding health and safety of consumers and	<p>Meaning and background of metrology.</p> <p>Types of Metrology:</p> <ul style="list-style-type: none"> - Fundamental, Scientific, - Legal, Industrial - Applications of metrology in business activities; - importance of accurate measurements 	<p>Skills Lab:-Teams research metrology and its application to scientific, legal and industrial aspects, identifying specific applications.</p> <p>Teams present their research to the class</p> <p>Skills Lab: -Teams analyze a case study on how quality assurance is done, then identify loopholes in the process of implementation. Teams give their views on how to improve quality compliance system in place</p> <p>Skills Lab:-Teams outline the complete process of quality compliance systems in their business.</p>

	<p>quality compliance system based on the quality requirements of a business venture.</p>	<p>protection of environment.</p>	<p>Meaning and relationship between quality management, quality assurance and quality compliance</p> <p>Accreditation and its role in cross-border businesses.</p>	<p>Watch a documentary that encompasses episodes of verification and calibration of equipment, auditing and certification process by accreditation body, quality assurance process, testing for quality compliance within a production unit, and exports and market surveillance for quality compliance by regulatory authorities.</p>
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Links to other subjects: *Standards I in chemistry*

Assessment criteria: *learners establish an effective quality compliance system in business activities*

Materials: *Audio visual materials, internet access, sample test reports, physical standards*

TOPIC AREA: WORK READINESS			SUB-TOPIC AREA: Work habits and conduct	
S. 6: ENTREPRENEURSHIP		UNIT 10: Work habits and behaviour	No. of periods: 19	
Key Unit Competency: To be able to apply for a job and maintain professional conduct at workplace				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Identify resources in their communities that will help them find a job</p> <p>Explain the contents of an application letter and a basic CV</p> <p>Recognize typical questions asked during an interview</p> <p>Identify</p>	<p>Find a job</p> <p>Apply for job opportunities</p> <p>Write an application letter</p> <p>Write a basic CV</p> <p>Use a variety of resources to find a job</p> <p>Demonstrate effective interviewing skills</p>	<p>Demonstrate appropriate workplace behavior and attitudes</p> <p>Manage time</p> <p>Communicate effectively in order to manage personal and work lives</p>	<p>Finding a Job</p> <p>Finding employment information</p> <p>Writing a CV and Application Letter</p> <p>Interview process</p> <ul style="list-style-type: none"> - Opening (greetings, introductions.....) - Body of the interview. (Common interview questions) - Closing the interview <p>Interviews Techniques Before the interview</p> <ul style="list-style-type: none"> - Learn as much as you can about the organization - Dress appropriately for 	<p>In small groups, learners discuss and share experiences they have had searching for and finding work. They should discuss:</p> <p>How did you start the process?</p> <p>What did resources did you use to find a job?</p> <p>What steps did you take to find the job?</p> <p>How long did it take?</p> <p>What approaches worked well and what did not work?</p> <p>In small groups, learners identify resources for finding employment. Then have a panel of invited speakers/resourceful persons briefly share with learners about:</p> <p>How their agency/organization/business can help</p> <p>What they are looking for when they hire (types of skills, behaviors, attitudes)</p>

<p>appropriate workplace behaviors and attitudes</p> <p>Describe the elements of a career plan</p>	<p>Identify strategies to better manage time</p> <p>Develop a career plan</p>		<p>the interview...etc.</p> <p>During the interview</p> <ul style="list-style-type: none"> - Speak slowly and clear - Be respectful - Be honest in your answers, etc. <p>After the interview</p> <ul style="list-style-type: none"> - Send a thank letter - Follow up with a call, etc. <p>Appropriate Workplace Behaviors and Attitudes</p> <ul style="list-style-type: none"> - Dress neatly and appropriately - Be on time - Be honest, etc <p>Time Management skills</p> <ul style="list-style-type: none"> - Setting goals and planning - Prioritizing what you want to do - Making decisions about important decisions 	<p>What type of people do they like to have work for them?</p> <p>Importance of volunteering, internship, and community service</p> <p>Learners discuss:</p> <ul style="list-style-type: none"> The type of information found in the CV and application letter The differences between a CV and an application letter The elements of a well written CV and application letter <p>Skills Lab:-Teams read sample CVs and application letters provided</p> <p>Learners create their own CV and application letters to apply for job opportunities</p> <p>With a volunteer, perform a mock interview depicting an interviewee as being unresponsive, disrespectful, unclear, not answering questions clearly, etc; then learners discuss what they observed.</p> <p>Skills Lab:-Teams come up with sample interview questions and tips for a successful interview.</p> <p>Divide teams into groups of 3 learners to practice interviewing with the questions. One</p>
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			<p>Personal qualities that help one to manage time</p> <ul style="list-style-type: none"> - Good organizational skills - Self discipline - Motivation - Being focused on accomplishing tasks, etc. - Balancing Work and Personal Life <p>Developing a career plan</p> <ul style="list-style-type: none"> - Identify a career - Setting goals - Steps to reach the goals - Pooling together necessary information needed (CV, Application letter, etc.) 	<p>learner in the group serves as the interviewer, one as the interviewee and one as the observer.</p> <p>In small groups, learners identify the main parts of an interview based on the above activity and their own experience or from others</p> <p>In small/peer groups, learners discuss and share any previous work they have done (long or short term jobs, family businesses, etc) and should discuss:</p> <p>What was the work setting-office, shop, construction site..?</p> <p>Did you need to follow any rules or regulations (dress, work hours,.....)?</p> <p>What happened if you were not able to follow the rules?</p> <p>Did you behave the same way at work and home? Why or why not? What were some of the differences? Then brainstorm the appropriate workplace behaviors and attitudes based on the scenarios and own experience</p> <p>Skills Lab:-Through a simulation or game, teams are given a difficult task that they need to complete in a short amount of time. Debrief the activity using some of the</p>
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				<p>following questions: How well did you manage your time? What have you learned about task planning? What have you learned about time management? Then discuss time management skills, benefits, personal qualities of a good time manager and challenges</p> <p>In small groups, learners are provided with “Did s/he Do the Right Thing?” scenarios, read through each scenario and discuss and decide whether or not the right decision was made. Learners can act out the improved versions of the scenarios; and identify situations where it might be hard to balance personal and work life</p> <p>Learners develop their career plan</p>
<p>Links to other subjects: <i>General Studies and Effective communication</i></p>				
<p>Assessment criteria: <i>Can be able to for apply for a job, write a CV, application letter and manage time</i></p>				
<p>Materials: <i>Flipchart paper, makers, tape, sample CVs and Application letters, ball or object to toss, reflection journals, card stock, crayons, paint, handouts, contact representatives from business sector, youth organizations, cooperatives, workplace scenarios, handouts ; Work readiness training program</i></p>				

TOPIC AREA: WORK READINESS			SUB-TOPIC AREA: Work safety and health	
S. 6: ENTREPRENEURSHIP		UNIT 11: Work safety and health	No. of periods: 19	
Key Unit Competency: To be able to apply standard health and safety practices and regulations in the workplace				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Describe the importance of good personal care and healthy habits at work</p> <p>Identify important health practices in the workplace</p> <p>Explain how to prevent the spread of illness and contamination at work</p> <p>Explain why certain situations</p>	<p>Handle unsafe situations that could harm people while on the job</p> <p>Practice ways to prevent accidents and getting sick at work</p>	<p>Promote healthy habits in daily life</p> <p>Respond appropriately if there is a safety hazard, an accident or an emergence at work and in daily life</p>	<p>Safety and Health at Work</p> <p>Positive health and safety practices</p> <p>Healthy Habits</p> <ul style="list-style-type: none"> - Get enough rest - Good nutrition - Plenty of exercise, etc. <p>Healthy hygiene and sanitation practices</p> <ul style="list-style-type: none"> - Wash hand before preparing and eating food - Wash dishes and store food - Protect water sources, etc. 	<p>In small groups, learners discuss and share assigned health habits statements on “Habits for Good Health” using questions:</p> <p>What do you think this statement means? Give several examples that will help explain this health habit</p> <p>Why is this health habit important?</p> <p>Is this health habit important?</p> <p>In 3 groups: Group 1: Germs be gone! (Personal hygiene practices); Group 2: Let’s eat! (Food sanitation practices); Group 3: Water and waste! (clean water and toilet facilities), learners read and discuss the information provided in each group and then:</p> <p>Identify the health habits related to their assigned topics</p> <p>Discuss how their topic relates to hygiene and sanitation at work</p>

<p>or substances are hazardous</p> <p>Identify ways of controlling hazards and staying safe</p>	<p>Practice healthy habits in life and workplace</p> <p>Deal with emergencies in life and workplace</p>		<p>Hazards in the workplace</p> <ul style="list-style-type: none"> - Safety hazards - Chemical hazards - Biological hazards, etc. <p>Ways to make work safer</p> <ul style="list-style-type: none"> - Remove hazards - Improve work policies and procedures - Use protective clothing and equipment <p>Emergencies at Work Responding to emergencies and staying healthy at work</p> <ul style="list-style-type: none"> - What to do in case of fire - Chemical spill - Earth quake - Keeping safe at night - Hygiene practices at work 	<p>Use the information and material to prepare a 5 minute demonstration that will be given to the other groups (e.g. demonstrate hand washing using a basin, soap and water)</p> <p>Skills Lab:-Teams list places that they have or would like to work (construction sites, farms, stores, restaurants, offices, etc.), identify possible hazards and classify them as Safety, Chemical, Biological, or other Health hazards;</p> <p>Discuss how each hazard could harm them</p> <p>Skills Lab:-Teams discuss different pictures of work scenes “Hazards Scenes and Solutions” and find as many hazards as they can</p> <p>Teams share how the hazards identified in activity above can be reduced or eliminated</p> <p>Skills Lab:-Teams play the “Disaster Blaster Game” to understand Responding to emergencies and staying healthy at work</p> <p>Discuss responding to emergencies by using the questions:</p> <p>How do you feel about dealing with possible emergencies at work?</p> <p>Have you ever had to deal with an emergency before?</p>
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				With information learned through the game, do you feel better able to handle an emergency?
Links to other subjects: <i>Biology, Chemistry</i>				
Assessment criteria: <i>Can be able to apply safety and health practices at work and respond appropriately if there is a safety hazard, an accident or an emergency</i>				
Materials: <i>Work readiness training program (trainer manual; 5.1: Habits for good health; 5.2: Healthy hygiene and sanitation practices; 5.3: hazards in the workplace; 5.4: Find the hazard; 5.5: Controlling hazards; 5.6: Hazard Scenes and solutions; Trainer tool 5.1: Disaster Blaster game),</i>				

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7. APPENDIX

Subjects and weekly time allocation for Advanced level

In the Advanced Level, Entrepreneurship is compulsory for all combinations, this subject is allocated 6 periods per week; each period takes forty minutes i.e. Entrepreneurship will be allocated two hundred and forty minutes per week.

Subjects in Secondary 4-6	Number of periods per week (1 period = 40 min.)		
	S.4	S.5	S.6
Core subjects			
1. Mathematics	7	7	7
2. Physics	7	7	7
3. Computer Science	7	7	7
4. Chemistry	7	7	7
5. Biology	7	7	7
6. Geography	7	7	7
7. History	7	7	7
8. Economics	7	7	7
9. Literature in English	7	7	7
10. Kinyarwanda major	7	7	7
11. Kiswahili major	7	7	7
12. French major	7	7	7
13. Religion major	7	7	7
14. Entrepreneurship	6	6	6

15. General Studies and Communication skills		3	3	3
16. Subsidiary Mathematics		3	3	3
Electives Subjects	17. English minor	4	4	4
	18. French minor	4	4	4
	19. Kinyarwanda minor	4	4	4
	20. Kiswahili minor	4	4	4
Co-curricular Activities	Religious activities	2	2	2
	Sports/ Clubs	2	2	2
	Computer/library	2	2	2