



REB RWANDA BASIC
EDUCATION BOARD



ENTREPRENEURSHIP SYLLABUS FOR GENERAL EDUCATION

SENIOR 4 - 6

ENTREPRENEURSHIP SYLLABUS.

FOR GENERAL EDUCATION

SENIOR 4 - 6

Kigali, 2022

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FOREWORD

The Ministerial Order N° 002/MINEDUC/2021 of 20/10/2021 establishing the curriculum in general, professional, technical and vocational basic education decided that the number of teaching periods of A' Level entrepreneurship be reduced from 6 periods to 3 periods a week.

For implementation of the above mentioned Ministerial order, Rwanda Basic Education Board (REB), has undertaken the review of Entrepreneurship subject to suit the three periods allocated weekly and also to put in consideration the current expectations of the knowledge based economy. It is in this regard that REB is honoured to avail the Entrepreneurship Syllabus for all A Level in general education.

This syllabus serves as an official guide to teaching and learning of Entrepreneurship. Entrepreneurship is one of the subjects of Competence Based Curriculum that contributes to shape the students with required knowledge, skills, attitudes, and values to produce well-trained citizens the country wants. Entrepreneurship equips students with productive entrepreneurial mindsets, hence being able to address challenges faced by their communities.

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 competence-based syllabus. With the help of the teachers, whose role is central to the success of the syllabus, students will gain appropriate skills and be able to apply what they have learned in real life situations. Hence they will make a difference not only to their own lives but also to the success of the nation.

I wish to sincerely extend my appreciation to the people who contributed towards the development of this Entrepreneurship 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 towards the improvement of this syllabus for the next edition is welcome.

Dr. MBARUSHIMANA Nelson

Director General, REB.

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I wish to sincerely express my special appreciation to the people who played a role in the development of the Entrepreneurship syllabus. The process would not have been successful without the support from different stakeholders.

I wish to sincerely express my appreciation to the people who contributed to the development of this syllabus until its completion. These are the REB, EDUCATE! Allan & Gill Gray Philanthropy Rwanda, Rwanda Standard Board, public, private secondary schools and the University of Rwanda College of Education who provided their staff at various stages of the development of this syllabus.

Furthermore, I owe gratitude to EDUCATE! for their technical and financial support.

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1. GENERAL INTRODUCTION

1.1 Background to A Level Entrepreneurship syllabus adaptation

The National Strategy for Transformation (NST1) states that for Rwanda to become a Knowledge-Based Economy, one of the key targets is to avail a competent and skilled workforce that is not only capable of making an impact their various organisations, but also ensure an efficient and effective utilisation of citizens' resources, thereby contributing to economic development and poverty reduction.

The Education Sector Strategic Plan (2018/19–2023/24) accommodates new thinking and policy directions that will support Rwanda's aspirations for transformation from a predominantly agrarian-based, and low-income economy to an industrial upper middle-income nation by 2035. This vision is premised on the ability of Rwanda's education system to produce enough and appropriately skilled workforce capable of realising this aspiration, as well as upgrading the skills and competencies of the existing workforce.

From this perspective, the Ministerial Order N° 002/MINEDUC/2021 of 20/10/2021 establishing the curriculum in general, professional, technical and vocational basic education decided that the number of teaching periods of A' Level entrepreneurship be reduced from 6 periods to 3 periods a week.

For implementation of the above mentioned Ministerial order, the Entrepreneurship was adapted to suit the three periods allocated weekly and also to put in consideration the current expectations of the knowledge based economy. The motive of developing Entrepreneurship is to ensure that the syllabus is responsive to the needs of the student and to shift from objective and knowledge-based learning to competence-based learning. Emphasis in the adaptation of this syllabus is put more on skills, competences and the coherence through project based learning and skills lab teaching and learning approaches.

The entrepreneurship syllabus guides the interaction between the teacher and the students in the learning processes and highlights the competences a student should acquire during and at the end of each unit of learning.

Students will have the opportunity of integrating entrepreneurial competencies in their day to day operations through project activities and at their workplace. It further creates a positive attitude in students towards self-employment that enables them to address the challenges faced by the community.

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. Therefore, entrepreneurship education helps students to apply business knowledge, skills and attitudes to solve environmental, economic and social problems in their everyday lives.

2. TEACHING AND LEARNING ENTREPRENEURSHIP

2.1. Rationale of teaching and learning Entrepreneurship

2.1.1. Entrepreneurship and society

Entrepreneurship education is a vital part of the process to build a prosperous society, a driving force behind employment, economic growth and competitiveness. This subject helps S.6 graduates to apply all they learnt from their respective combinations to contribute positively to their communities. Business representatives can support entrepreneurial teaching and learning in many ways as resourceful persons (as experts, supporters and as mentors). An entrepreneur can contribute to the wellbeing of the society in several ways, such as provision of goods and services, creating new markets, new technologies, new institutional forms, new jobs and net increases in productivity that improves the living conditions of people. With entrepreneurship education, Rwanda will transform from a subsistence agricultural economy into a knowledge-based society, with a vibrant class of entrepreneurs.

2.1.2. Entrepreneurship and students

The subject is meant to build the mindset of students towards self-reliance by encouraging them to focus more on self-employment. It is also to raise awareness amongst young people and the broader community for the need and creation of young entrepreneurs in the society. The attitude of young people affects their productivity; many Rwandan youths lack a culture 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 including collaboration, problem solving, decision making, creativity, communication and team-work skills that employers need are being provided to all secondary graduates. It will also help to reduce skills gaps and shortages, improving productivity and business performance. Students will have the opportunity of integrating entrepreneurial competencies in their day to day operations through project activities and at their workplace. It further creates a positive attitude in students towards self-employment that enables them to address the challenges faced by the community.

2.2. Competences

Competence is defined as the ability to perform a particular task successfully, resulting from having gained an appropriate combination of knowledge, skills, attitudes, and values.

Entrepreneurship syllabus gives the opportunity to students to develop different competences, including basic and generic competences.

Basic competences are addressed in the stated broad subject competences, in key competences highlighted year on year basis and in each learning unit. The generic competences that must be emphasised and reflected in the learning process, are briefly described below and teachers will ensure that students are exposed to tasks that help them acquire the skills.

2.2.1. Generic Competences

Critical and problem solving skills: The acquisition of such skills will help students 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 students to take the initiative and use their creative thoughts to generate new business ideas and provide possible solutions to the problems faced by communities.

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

Communication skills: Students effectively express their ideas through explanations, construction of arguments, class presentations, business pitching, etc. using official languages.

Irrespective of being language teachers, teachers will ensure the proper use of the language of instruction by students. The teachers should communicate clearly and confidently and convey ideas effectively through speaking and writing by applying appropriate language and relevant vocabulary.

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

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

2.2.2 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, 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 with new products.
- Take manageable risk ventures and create employment opportunities.
- Make rational entrepreneurial decisions based 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 with Rwanda tax law.
- Demonstrate appropriate workplace behaviour and attitude.
- Perform basic accounting for a business enterprise.

2.2.3. Entrepreneurship and Developing Competences

The national policy documents based on national aspirations identify some 'basic competences' alongside the 'generic competences' that will develop higher order thinking skills and help students learn subject content and promote application of acquired knowledge, skills, attitude and values.

The basic competences alongside the generic competences are stated in such a way that will develop higher order thinking skills and which will help subject learning and application of what has been learnt in real life situations.

Through learning sessions such as group work discussions, presentations, debates, research work, project activities, field visits, role plays and business simulation games, students 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 students don't only develop competences but also values such as appreciating diversity, determination, involvement, tolerance, accountability, responsibility, respect, loyalty, patience, dignity among others.

2.3. Pedagogical approach

In order for secondary school students to develop transferable 21st century skills and entrepreneurial skills, a competence based entrepreneurship syllabus builds on active and participatory teaching methods. The change to a competence 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, business representatives that support entrepreneurial teaching and learning in various ways as resourceful persons, and the hands-on approach of setting up and running student projects. At the same time, each student is an individual with his/her own needs, pace of learning, experiences and abilities. Teaching strategies must therefore be varied but flexible within well-structured sequences of lessons.

The extent to which a teaching method is to be used largely depends on the topic being handled, the learning abilities of the student, and the resources available for use in the learning/teaching process. The activities employed are student centred, where the student is the main actor and the teacher is expected to apply a series of interactive learning approaches. Therefore, the implementation of the entrepreneurship adapted syllabus requires to use student centred methods of teaching.

Skills Lab Approach:

Skills lab is an easy method to change a teacher's pedagogy from theory-based to competence-based instruction. Skills lab ensures teachers are accountable to completing all the learning activities and projects as outlined in the syllabus.

Skills lab is a regular time when students are required to complete learning activities working in manageable groups.

For skills lab approach to be effective the following should be taken into consideration:

- It's taught in an efficient time (advisable in double period).
- Students work in manageable groups.
- Assessment takes place through portfolio activities.
- Students talk more than teachers (10% teacher talk time and the rest is for the students)
- Students receive constructive feedback on their work (Teacher gives quality feedback on student presentations.)
- Skills lab consists of three components: build, practice and present.
- Link to student business club as a platform for practising real life activities through making of products.

Students Business Clubs

A student business club: is a platform provided for students to learn by doing through the application of what they learn from various subjects by developing projects/businesses. It is open to all students and its activities are conducted during co-curricular time (At school and back home). During the business club, students gain practical experience to do business and improve their entrepreneurial competences acquired.

The club's leadership is open to all members and comprises the president, vice-president, secretary, treasurer and the mobiliser. Students should engage in business clubs to guarantee that they are able to start and manage small businesses and are encouraged to employ their creativity and innovation during the creation of the club's products, marketing and sales.

School business clubs should exhibit their products to parents and communities around so that they are able to acquire real life feedback and can therefore address community challenges. Individual students should there after aim to build up their personal business plan and do business plan competition at any stage of their growth.

2.3.1. Role of the student

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 students 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. Students use textbooks, the

internet and other resource materials to search and understand their findings which will improve their knowledge, skills, attitude and values.

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

- Creating a project that will enable him/her to earn income/ solve community problems and therefore, provide employment to others
- Participating in the business club to enhance the application of learnt skills from classroom lessons.
- Regular attendance in the classroom.
- Active participation in group work or activities.
- Doing/working on activities, assessments, and any other activity provided.
- Seeking assistance and feedback from fellow students and teachers.
- Imitating/applying learnt material in their school or daily life
- Respecting school rules and regulations.
- Searching for more information through continuous research using various sources like books or the internet.
- Participating in various entrepreneurship competitions.

2.3.2. Role of the teacher

In the competence-based curriculum, the teacher is a facilitator, organiser, advisor, a conflict solver, etc. He/she has to ensure that cross-cutting issues are addressed appropriately in the teaching and learning process. The specific duties of the teacher in a competence-based approach are the following:

- He/she is a facilitator, his/her role is to provide an appropriate learning environment for students to find solutions and discuss problems challenging them. This requires an elaborated/prepared plan of activities and related learning materials.
- He/she is an organiser: his/her role is to organise the students in the classroom or outside and engage them through participatory and

interactive methods during the learning processes as individuals, in pairs or in groups. To ensure that the learning is personalised, active, participative and co-operative, the teacher must identify the needs of the students, the nature of the learning to be done, and the means to shape learning experiences accordingly.

- He/she is an advisor: The teacher provides counselling and guidance for students in need. He/she comforts and encourages students by valuing their contributions in the class activities. Since every student is expected to have a viable business idea from Senior Four, for which he/she will develop its business plan and implement, teachers are encouraged to provide continuous coaching throughout the entire cycle.

Teachers should also guide/ coach, encourage students to create businesses either at school (Student's Business Club) or at home (Individual Back Home Business) and they should facilitate student to carry out their business plan competition.

- He/she is a conflict-solver: most of the competence-based activities are performed in groups. The members of a group may have problems such as attribution of tasks.
- They should find the intervention of the teacher useful and constructive as a unifying element. He/she is ethical, impartial, role-model, and caring for individual needs of students. Slow students and students with physical impairments are provided with special assistance through remedial activities or re-enforcement activities. One should notice that this list is not exhaustive.

2.3.3. 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 on special needs education. The critical issue is that we have students who are totally different in their ways of living and learning. The difference can either be emotional, physical, sensory and intellectual learning challenges traditionally known as mental retardation.

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

2.4. Assessment approach

Assessment is the process of evaluating the teaching and learning processes through collecting and interpreting evidence of individual student's progress in learning and to make a judgement about a student's achievements measured against defined standards. Assessment is an integral part of the teaching learning processes.

2.4.1 Types of assessment

a) Formative Assessment

Formative assessment helps to check the efficiency of the process of learning. It is done within the teaching/learning process. It is a continuous assessment which involves formal and informal methods used by schools to check whether learning is taking place.

b) Summative assessment

When assessment is used to record a judgement of a competence or performance of the student, it serves a summative purpose. Summative assessment gives a picture of a student'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 students, 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 competences.

2.4.2 Levels of assessment in CBC

Assessment will be organised at the following levels: Comprehensive assessment (School based assessment, District based assessment, and National based assessment) and National examinations.

Weighting of items

Types of assessment	Category of assessment	Weight
Comprehensive assessment	School based assessment	10%
	District based assessment	
	National based assessment	
National examination	Practical assessment	30%
	Theoretical assessment	60%

a) School Based Assessment:

School based assessment consists of daily lesson assessment, end of unit assessment and end of term assessment.

- Daily lesson assessment

This usually occurs every time the teacher is conducting teaching and learning activities.

- End of Unit Assessment

The Competence-Based Curriculum (CBC) provides Key Unit Competences to be achieved by students in each unit of study. As teachers use daily formative assessment to monitor and respond to students' progress to gain the knowledge, skills, attitudes and values expected, these daily assessment activities should be complimented by end-of-unit assessments to measure the level of achievement of the key unit competences.

End of Unit Assessment is compulsory and a unit is considered to be complete only after the end of unit assessment has been conducted and marks have been recorded.

While practically assessing the unit a teacher should use the project activity to test learners competences:

1. Project activity.

Projects are practical learning activities that the teacher assigns to learners to undertake after teaching a given number of lessons or units to practically demonstrate the mastery of one or several competencies. Projects are essential for the implementation of the Competence Based Curriculum to ensure that learners leave secondary education with the skills to succeed in today's economy.

These individual or group assignments are the evidence that students have mastered a learning objective. Practical skills are assessed

through projects.

When teachers assign projects to students, they can refer to the following project assigning template:

Instructions	More Guiding details
Step 1: Tell students how they will do the project (Individually or in groups) If it is a group based project, tell them how to form Groups or read out the groups you have already formed	Describe how you intend to form manageable groups in your class, depending with your class size
Step 2: Read out the project title to students to write down in their notebooks	Write the title of the project that the students will focus on here.
Step 3: Write and read out the project activity/instructions to the students for them to write them down	Write down clear project instructions that you will give to students. Describe what the students will do clearly and ensure they write it down

<p>Step 4: Explain to the students how the project link to a unit title</p>	<p>Describe how the project links to the subject unit title and the skills they will demonstrate in the project.</p>
<p>Step 5: Inform students what you expect from the project</p>	<p>Write here what you are asking students to submit at the end of the project for marking.</p>
<p>Step 6: Tell the student how many times you will conduct follow ups on their progress and to give necessary feedback. Also tell them when they should submit the project output for marking</p>	<p>How much time are you giving feedback to the students, when are they required to complete and submit their projects? (The date of submission or presentation).</p> <p>Encourage students to show you their progress.</p>

Taking an example of the project activity under unit two (project activity 2.5.1), below would be the rubric to follow in assessing it.

Grading logic: Total marks for a project is 25 (Each category carries a maximum of 5 points).

You will assess students' projects on 5 different areas namely:

- a) Identifying business opportunities,
- b) Listing business ideas,
- c) Analysing ideas using SWOT
- d) Teamwork and cooperation
- e) Decide on the idea as conclusion (presentation)

Assessment Criteria	Scores- Students earn a maximum of the indicated marks on the column for each criteria description			
	Excellent 5	Good 4 to 4.9	Average 3 to 3.9	Below Av 1 - 1.9
Identifying business opportunities	Students showed excellent ability in identifying opportunities and raised a good number of opportunities	Students showed good ability in identifying opportunities	Students made an effort to provide and use locally available materials in identifying opportunities	Students ability in identifying opportunities
Listing business ideas	Students were very well organised, used locally available materials in Listing business ideas	Students presented the idea well and all required information is presented in a logical order demonstrating a good degree of independent work and the results were genuine	Students made an effort to provide and use some locally available materials in Listing business ideas	Students did not source nor use locally available materials in Listing business ideas
Analysing ideas using SWOT	Students analyse the ideas accurately and the students showed, enthusiasm, motivation, confidence and mastery of the required skills and competences	Students made an effort to provide and use some locally available materials in Listing business ideas	Business idea analysis was not clear and some students showed little enthusiasm, motivation, and confidence and mastery of the required skills and competences	Business idea analysis was very poor and most of the students showed little enthusiasm, and confidence and mastery of the required skills and competencies

Teamwork and cooperation	Teamwork and cooperation was outstanding, complete and functional	Teamwork and cooperation was completed, good and functional	Teamwork and cooperation was completed, fairly okay but requires more effort to function	Teamwork and cooperation was missing or was so poorly done and non-functional.
Decide on the idea as conclusion (presentation)	Idea decided was clear and all required information is presented in a logical order demonstrating excellently that they carried out the project activities and got actual results	Students presented the idea well and all required information is presented in a logical order demonstrating a good degree of independent work and the results were genuine	Students presented idea but some of the required information was missing to provide logical order demonstrating a fair degree of independent work and results were fairly genuine	Students should redo the project because it lacked the required information to provide logical order, demonstrating that they did not carry out the project activities to get results
TOTAL: / 25				

– **End of term assessment**

After conducting a series of assessments during teaching and learning, at the end of different units, students are obliged to sit for the end of term examination.

This assessment may include project structured questions, theoretical questions among others as the teacher may decide.

End of term assessment comprises all units covered in term. It will assess if students have mastered knowledge and skills covered during the term

Project-Based Assessments are practical learning activities that the teacher assigns students to undertake after teaching a given lesson or unit(s) to practically demonstrate the mastery of one or several competences.

The role of a teacher during school based assessment:

- ii. Provides a set of exercises/questions/activities that assess individual student and collective learning achievement before winding up each lesson to ascertain the level at which particular lesson objectives have been attained and thus sets the pace for forthcoming periods/lessons.
- iii. Consider one or more units and administer a project based assessment to individually or in groups. The teacher shall give an opportunity to reflect on their experiences related to the project undertaken.
- iv. Gives students random tests within lessons and units and records them at their own discretion.
- v. Gives a qualitative appreciation for active participation in class and investigates the low participation of any student.
- vi. Makes assessments inclusive to cater for the learning needs of all categories of students.
- vii. Uses comprehensive assessment to identify gifted students and those with learning difficulties and devise strategies to support them

b) District based assessment

The end of second term two formative assessment is set at the district level by established assessment teams with proven integrity selected by the district. It is conducted and supervised under the guidance of the district. It aims at checking whether the planned content for both the first and second terms was effectively understood and revising topics that were not understood by low performing students.

c) National based assessment:

This is a form of summative assessment prepared by proven assessment specialists under the department of National Examination and School Inspection Authority (NESA). National based assessment is categorised into two:

- I. **End of year assessment (S4 and S5):** This is prepared by NESA but marked at the school level under the guidelines of NESA.
- II. **End of cycle assessment (S6):** This is a form of summative assessment prepared by proven assessment specialists under the department of National Examination and School Inspection Authority (NESA). This assessment is marked by selected teachers from different parts of the country, graded and ranked according to different national performance levels.

2.4.3 Structure of National examination

There will be one examination paper of entrepreneurship which will consist of sections A and B.

Section A

All questions in Section “A” will be compulsory and will require clear and brief answers. 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 level of knowledge, understanding and comprehension of syllabus topics and objectives. It should test 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 design, invent, produce, devise, develop, propose, generate, reconstruct, plan, and apply significant issues related to entrepreneurial activities. The ability to convey a sustained and well thought-out argument will be credited.

2.4.4 Record keeping

This is gathering 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 feed-back to the student and to the parents to check the learning progress and to advice 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 areas of improvement. 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. Besides, it will serve as a verification tool for each student that he/she attended the whole learning before he/she undergoes the summative assessment for the subject.

2.4.5. 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 competence 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 competence 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.

2.5. Reporting to Parents

The wider range of learning in the Competence- based curriculum means that it is necessary to think again about how to share students' progress with parents. A single mark is not sufficient to convey the different expectations of learning highlighted in learning objectives. The most helpful reporting is to share what students are doing well and where they need to improve.

In addition to the school report, the student's portfolio containing students' results, behavior, and the report from a team of all concerned teachers about the progress of students will be shared to parents for them to provide feedback to the school administration.

2.6. Resources

2.6.1. Materials needed for implementation of this syllabus

The materials that the teacher will need to aid the learning process include but are not limited to the following: -Reference books like entrepreneurship and economics textbooks, students' and teachers' guides, entrepreneurship and economic journals, magazines among others.

- Computer and internet connection.
- Projectors.
- Audio visual study and video materials.
- Successful business resourceful people.
- Individual and group business projects.

2.6.2. Human Resource

The effective implementation of this syllabus needs a joint collaboration of educators at all levels. Given the material requirements, teachers are expected to accomplish their noble role as stated above. On the other hand, school head teachers and directors of studies are required to make a follow-up and assess the teaching and learning of this subject due to their profiles in the schools. These combined efforts will ensure bright future careers and lives for students as well as the contemporary development of the country. A competent teacher of A-Level entrepreneurship must have at least the following minimum qualifications: A Bachelor's degree in education with entrepreneurship, business studies, business administration, economics, or other closely related fields.

In addition, the teacher of Entrepreneurship subject should have the following skills, values and qualities:

- Engage students in a variety of learning activities
- Use multiple teaching and assessment methods, techniques and approaches.
- Adjust instructions to the level of the students
- Have creativity and innovation in the teaching and learning process.

- Good communicator and organiser.
- A guide/ facilitator and a counsellor.
- Manifest passion and impartial love for students in the teaching and learning process.
- Engage students in a way that facilitates them to develop a productive entrepreneurial mindset leading to creating viable businesses.
- Have a good mastery of the Entrepreneurship and Economics Content.
- Have good classroom management skills.

3. SYLLABUS UNITS

3.1. The structure of the Syllabus Units

Entrepreneurship syllabus is developed to be taught and learnt in advanced levels of secondary education i.e. in S4, S5 and S6 respectively. At every grade, the syllabus is structured in Topic Areas, sub-topic areas and then further broken down into Units to promote the uniformity, effectiveness and efficiency of teaching and learning Entrepreneurship. The units have the following elements:

1. Unit is aligned with the Number of Periods.
2. Each Unit has a Key Unit Competence whose achievement is pursued by all teaching and learning activities undertaken by both the teacher and the students.
3. Each Key Competence of the unit is broken into three types of learning objectives as follows:
 - a) **Type I:** Learning objectives relating to knowledge and understanding (Type I Learning objectives are also known as Lower Order Thinking Skills or LOTS)
 - b) **Type II and Type III:** These are learning objectives relate to acquisition of skills, attitudes and values (Type II and Type III Learning objectives are also known as Higher Order Thinking Skills or HOTS) – These Learning Objectives are actually considered to be the ones targeted by the Competence Based Curriculum.
4. Each unit has a content which indicates the scope of coverage of what to be taught and learnt in line with stated learning objectives

5. Each unit suggests a non-exhaustive list of learning activities that are expected to engage, as much as possible, students in an interactive learning process (student-centred and participatory approaches).
6. Finally, each unit is linked to other subjects, its assessment criteria, and the materials (or Resources) that are expected to be used in the teaching and learning process.

The Entrepreneurship syllabus for general education has 5 topic areas namely Entrepreneurial Culture, Business growth and sustainable development, work environment, Business legal aspects, Business operations management.

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

	S4	S5	S6
Topic Areas	3	4	4
Sub-topic areas	7	8	6
Units	9	10	9

3.2. Senior Four

Key Competences at the end of senior Four Entrepreneurship

Upon completion of senior 4, the Entrepreneurship syllabus will help the student to:

- Exhibit innovative behaviours of an entrepreneur
- Create an organisational structure for a business enterprise
- Make rational investment decisions

Topic Area: Entrepreneurial Culture			Sub Topic Area: Business start-up and development	
S.4 Entrepreneurship	Unit 1: Initiation to Entrepreneurship		No of periods: 9	
Key Unit competence: To be able to identify community challenges and provide creative solutions				
Learning Objectives			Content	Learning Activities
Knowledge and Understanding	Skills	Attitudes and values		
Define the term Entrepreneurship	Clearly explain the meaning of entrepreneurship	Appreciate the role of creativity in Entrepreneurship	Meaning of; <ul style="list-style-type: none"> - Entrepreneurship - Entrepreneur - Intrapreneur 	In Manageable groups, teams are asked to share experiences about their business clubs within the school and businesses in their respective communities. Connect their opinions to the concepts of entrepreneurship and introduce a business club in the school (where it doesn't exist). Use case studies of successful entrepreneurs, analyse the journey they have gone through, and write down their findings for class presentation.
Describe the various stages of the entrepreneurship process.	Examine the various stages of the entrepreneurship process.	Value the stages of the entrepreneurship process	Stages of entrepreneurship process. <ul style="list-style-type: none"> - Idea generation - Opportunity evaluation, - Raising and allocating resources - Company formation/ Business launch - Growth 	

<p>The differences existing between Creativity, innovation, and invention</p>	<p>Analyse the relationship between creativity, innovation, and invention.</p>	<p>Recognize the role of Creativity, innovation, and invention in entrepreneurship.</p>	<p>Creativity, innovation, and invention</p> <ul style="list-style-type: none"> - Definitions - Relationship and examples 	<p>Project Activity 1:</p> <p>In teams, students interview entrepreneurs from a nearby school surrounding or within the school, study their business operations, and design a plan that can creatively and innovatively assist the business owners to better their business ventures. Students should document their findings.</p>
<p>Describe factors that can influence an entrepreneur to be creative.</p>	<p>Assess the factors that influence an entrepreneur to be creative</p>	<p>Appreciate the factors that influence an entrepreneur's level of creativity and innovation.</p>	<p>Entrepreneur as creative person</p> <ul style="list-style-type: none"> - Factors that influence an entrepreneur to be creative (social, political, environmental, economic...) 	<p>Skills Lab: In manageable groups, the teams search for the relationship existing between creativity, innovation, and invention using specific examples from their community and show how they can use the findings to improve their business club activities.</p>
<p>Outline creative solution to different community problems</p>	<p>Design creative solutions to different community problems</p>	<p>Advocate for creative solutions to different community problems</p>		<p>Project Activity 2:</p> <p>Students individually identify the challenge faced in their school surroundings, or their communities, then using the knowledge of creativity and innovation, design a plan of how the identified challenge can be solved.</p>

Links to other subjects: Economics and general studies, English and Professional Ethics for Accounting,

Assessment criteria: Apply creative ways of solving community problems

Resources/Materials: Entrepreneurship textbooks, Paper, Flipcharts, computers, Projects, Markers, Etc.

Topic Area: Entrepreneurial Culture		Sub Topic Area: Business start-up and development		
S.4 Entrepreneurship	Unit 2: Business ideas and opportunities	No of periods: 11		
Key Unit 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>State the characteristics of viable business ideas</p>	<p>Use different sources to search for business ideas.</p> <p>Analyse characteristics of viable business ideas</p>	<p>Recognize that a business idea alone is not sufficient to start a business</p> <p>Appreciate the characteristics of viable business ideas.</p>	<p>Meaning of:</p> <ul style="list-style-type: none"> – A business – A business idea – A business opportunity <p>Characteristics of viable business ideas:</p> <ul style="list-style-type: none"> – Business ideas are simple – They solve real problems – Brilliant ideas have a market – Availability of business opportunity – Availability of needed resources 	<p>Group Activity/Think pair Activity: Have teams(a pair or a group) to share the following;</p> <ul style="list-style-type: none"> – The businesses they like and why? – Business ideas that can work in the school community and why? <p>Teams share and relate the presentations with the concepts of business, business ideas and opportunities.</p>

<p>Outline the various sources of good business ideas and opportunities</p>	<p>Differentiate sources of business ideas and business opportunities</p> <p>Scan the local environment and come up with viable business ideas.</p>	<p>Appreciate one's environment as a source of business ideas and opportunities</p>	<ul style="list-style-type: none"> - Specific to market niche - Scalability and flexible - Health profit margin, etc. <p>Sources of viable business ideas;</p> <ul style="list-style-type: none"> - Based on Resources - Based on people's needs - Based on types of customers - Based on idle resources - Based on existing business <p>Scanning the environment</p>	<p>Interview local residents about what is missing to make their community for it to develop. Teams select business ideas based on the findings from the interviews(ideas that will lead to the development of the community) .</p> <p>Skills Lab: Each team is assigned a source of business ideas (available resources, people's needs, types of customers, idle resources, existing business) to create a list of possible business ideas according to their assigned source.</p> <p>Teams share business ideas with the rest of the class.</p>
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<p>Explain the factors influencing the choice of a business opportunity</p> <p>Explain the SWOT analysis as a way of evaluating business ideas or opportunities</p>	<p>Analyse the factors influencing the choice of a business opportunity</p> <p>Use the SWOT analysis to evaluate business ideas/opportunities</p>	<p>Recognize the factors influencing the choice of a business opportunity.</p> <p>Advocate for the use of SWOT analysis in evaluating the viability of business ideas</p>	<p>Factors influencing the choice of a business opportunity</p> <ul style="list-style-type: none"> - Inheritance, - Profitability, - Resources - Legal formalities - Size of the market - etc. <p>Evaluating Business Ideas</p> <ul style="list-style-type: none"> • Factors for evaluating business ideas; - Legality of business - Entry barriers - Potential customers, - Etc • Using SWOT Analysis 	<p>Project activity: Students scan the environment around their school community or their homes to identify opportunities. Make a list of potential business ideas as per opportunities identified, use a SWOT analysis to choose the most viable business ideas that can be even implemented in their Business Club.</p>
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Links to other subjects: Entrepreneurship in Ordinary level, Economics, History, and Geography

Assessment criteria: Can generate and choose an appropriate business idea using SWOT analysis

Resources/Materials: Entrepreneurship textbooks, Paper, Flipcharts, Computer, Projects, Markers, Maslow’s hierarchy of human needs, Etc.

Topic Area: Entrepreneurial Culture		Sub Topic Area: Career opportunities		
S.4 Entrepreneurship	Unit 3: Entrepreneurship as a career		No of periods: 12	
Key Unit competence: To be able to make rational entrepreneurial choices				
Learning Objectives				
Knowledge and Understanding	Skills	Attitudes and values	Content	Learning Activities
<p>Explain the meaning of a career, career choice and how Entrepreneurship can be a career.</p> <p>Identify activities of their interest and give reasons for their choices.</p>	<p>Examine careers based on your own choice</p> <p>Recognize various careers in entrepreneurship field</p> <p>Develop plans for future careers</p>	<p>Recognise entrepreneurship as a career</p> <p>Choose entrepreneurship careers based on self-assessment.</p>	<p>Meaning of Career Concepts;</p> <ul style="list-style-type: none"> - Career - Career choice - Entrepreneurship as a career <p>Career fields of entrepreneurship:</p> <ul style="list-style-type: none"> - Education - Health - Security forces - Law - Media - Hotel and tourism - Commercial and manufacturing 	<p>In pairs, teams list different types of work that are done in their community or other communities.</p> <ul style="list-style-type: none"> - Teams discuss what is required for one to pursue those activities - Based on their discussions, teams assess the characteristics of a good entrepreneurship career. <p>Group Activity: In manageable groups, teams, list and discuss the types of business activities available in their communities and distinguish the types of skills and talents needed for a range of different types of business activities.</p>

<p>Explain the benefits and challenges of being employed vs self-employment.</p>	<p>Describe with examples different employment and self employment careers. the types of work or careers that are involved in being e</p> <p>Analyse the benefits and challenges associated with being an entrepreneur.</p>	<p>Make sound judgement on employment options</p>	<ul style="list-style-type: none"> - Media - Construction <p>Employment options (Benefits and challenges for each):</p> <ul style="list-style-type: none"> - Self-employment - Being employed. 	<p>Skills Lab: In manageable teams learners discuss different employment options using examples from their communities.</p> <p>Debate Activity: Teams are assigned a motion “Self-employment is better than paid employment”.</p>
<p>Explain different entrepreneurial career path</p>	<p>Prepare a plan for the business career of their interest</p>	<p>Acknowledge different entrepreneurship career paths</p>	<p>Entrepreneurship Career 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 - Get relevant training. 	<p>Use of a resourceful person: Invite a local successful entrepreneur, he/she shares the experience to learners. Learners ask questions related to how he/she entered in that particular entrepreneurship career and why? Later learners analyse the testimonies of the successful local entrepreneur and relate it with the particular career they would wish to start , the process they will go through to start the given entrepreneurship field</p>

				Project activity: Individual learners create plans of how they will pursue their own entrepreneurial career choices and submit their work for review.
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Links to other subjects: Economics, General studies and communication skills.

Assessment criteria: Can create an entrepreneurship career plan.

Resources/Materials: Resource person (successful entrepreneur), case studies.

Topic Area: Entrepreneurial culture			Sub Topic Area: Personal development	
S.4 Entrepreneurship		Unit 4: Setting personal goals.		No of periods: 11
Key Unit competence: To be able to make plans to achieve their personal goals.				
Learning Objectives			Content	Learning Activities
Knowledge and Understanding	Skills	Attitudes and values		
<p>Explain personal values, skills, and qualities .</p> <p>State the importance of having personal values</p>	<p>Analyse the strengths and weaknesses in relation to values, skills, and qualities and identify the areas for improvement.</p> <p>Assess the importance of having personal values</p> <p>Link personal values to their daily lives.</p>	<p>Appreciate the importance of values, t in family, society, and at work place</p> <p>Appreciate the importance of having personal values</p>	<p>Personal Goals:</p> <ul style="list-style-type: none"> - Definition of key terms (personal goals & personal values) - Skills and personal qualities <p>Importance of having personal values</p> <ul style="list-style-type: none"> - Help you to find your purpose - Help you to make decisions - Improves quality of life - Values can assist you in setting your goals 	<p>Case study: Prepare a story that includes a family whose members are lazy, have no values, not committed to what they say or do etc. In teams, task the learners to brainstorm on how they can help that family.</p> <p>Skills Lab 1: In manageable groups, teams discuss and write top 5 personal values that influence business operations. They discuss how they will promote those values in business club activities.</p>

<p>Outline personal values that influence entrepreneurship</p>	<p>Examine the values desirable in family, society, and Business.</p>	<p>Recognise the values that are appropriate in the community</p>	<ul style="list-style-type: none"> - Help you to increase your confidence - Help you to choose the right career, etc. <p>Identifying values,skills and personal qualities;</p> <p>Friendliness, respect, caring, self-reliance, commitment, loyalty, honesty, dignity, integrity,</p> <p>Personal qualities in relation to:</p> <p>a) entrepreneurship</p> <p>Creativity, determination, decision making, etc.</p>	<p>Project Activity 1: In manageable groups, assign teams a task of identifying a business owner with no good values and good personal qualities/values. Teams write a report on the impact of bad/poor personal values on the business operation and draw a plan of how they can help the business owner to improve.</p>
<p>List the personal qualities in relation to entrepreneurship</p>	<p>Examine personal qualities in relation to entrepreneurship</p>	<p>Acknowledge Personal qualities in relation to entrepreneurship</p> <p>Advocate for values desirable in family, society and at work place</p>	<p>b) Personal development: Goal setting, responsibility, commitment, etc.</p> <p>c) Engagement with society: respect, involvement, tolerance, etc.</p>	<p>Skills Lab 2: In manageable groups, With reference to Setting goals in O' Level, teams write out steps of a well-written goal (SMART) and each team creates a project goal related to their business club and plans of how they will achieve the project goals.</p>

<p>Explain characteristics of a SMART((specific, measureable, realistic and time bound) goal</p> <p>Identify steps for setting a goal</p>	<p>Design a smart goal.</p> <p>Develop a plan that would help one to achieve the set goals.</p>	<p>Appreciate the role of setting SMARTgoals in life.</p>	<p>d) Workplace: cooperation, respect, ethics, etc.</p> <p>Setting goals and making plans relating to entrepreneurship as a career:</p> <p>Concept of SMART goal: (Specific, Measurable, Achievable, Realistic, Time bound)</p> <p>Steps for setting SMART goals:</p> <ul style="list-style-type: none"> - Set a clear vision - Prioritise - Be specific - Make them measurable - Make them time- bound - Gather input & consensus 	<p>Project Activity 2:</p> <p>Each learner thinks of the life they need to live, or what they wish to achieve. They set SMART goals and plans of how they will achieve their targets. Each prepares a report for the teacher's review.</p>
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Links to other subjects: General studies and communication skills.

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

Resources/Materials: Work readiness training program, textbooks, resource persons.

Topic Area: Business legal aspects			Sub Topic Area: Business laws and contracts	
S.4 Entrepreneurship	Unit 5: Laws in business operations.		No of periods: 15	
Key Unit competence: To be able to apply 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 business laws in Rwanda</p>	<p>Assess the importance of laws in business.</p> <p>Assess the importance of business laws in Rwandan business.</p>	<p>Recognize the need for laws in business operations.</p> <p>Appreciate the importance of business laws in Rwanda business.</p>	<p>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 instil discipline in business operations - Conformity with government expectations - Protection of the consumers, environment - It provides guidelines and directions in every area of the business. 	<p>Think, pair, or group activity: Teams discuss school rules and regulations that control their business club activities. They highlight the importance of laws in the society and then make a connection to laws and Business laws in the country</p> <p>Skills Lab 1: In manageable groups, teams search about the different laws related to businesses in Rwanda, they state how the such laws are important when carrying out business activities.</p>

Identify various laws related to business in Rwanda	Examine various laws related to business in Rwanda.	Advocate for legal practices while carrying out business activities.	<p>Laws related to business: Land act, food and drugs law, consumer protection law, national environmental law, etc.</p>	<p>Use of resourceful person: Learners meet a local entrepreneur or a resource person from any legal institution related to business to share information concerning business formation and registration process in Rwanda.</p>
Identify different legal institutions related to business in Rwanda.	Assess different legal institutions related to business in Rwanda.	Recognise different legal institutions related to business in Rwanda.	<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>Group Activity: In manageable groups, teams search and discuss the functions of the different legal institutions related to business in Rwanda, the legal forms of business in Rwanda; their characteristics, advantages, and disadvantages.</p>
Identify the various forms of business ownership.	Examine the requirements of each form of business.	Follow the steps for registering the business.	<p>Legal forms of business ownership (characteristics, advantages and disadvantages)</p> <ul style="list-style-type: none"> - Sole proprietorship business - Partnership - Joint stock companies (public and private limited and unlimited companies) - Co-operatives in Rwanda. 	

<p>Explain the steps required while registering a business in Rwanda</p>	<p>Examine the steps required while registering a business in Rwanda</p>	<p>Recognise the steps required while registering a business</p>	<p>Business Formation and registration according to their forms:</p> <ul style="list-style-type: none"> - Registering a sole proprietorship business - Registering a domestic company - Registering a partnership - Registering a co-operative. 	<p>Use of a resourceful person: Invite a a staff working at district/sector in charge of promoting entrepreneurship, teams talk to him/her or search 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
<p>Explain the benefits of registering a business.</p>	<p>Analyse the benefits of registering a business.</p>	<p>Appreciate the benefits of registering a business.</p>	<p>Benefits of registering a business</p> <ul style="list-style-type: none"> - Obtaining licences and permits - Legal liability protection - To be versatile - Have continuity entity - Safeguarding business name - Protecting product brands. 	<ul style="list-style-type: none"> - Teams debate on which form of business is easy to register.

Describe the consequences of failure to register a business.	Analyse the consequences of failure to register a business.	Recognise the consequences of failure to register a business.	<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>Skills Lab 2: In manageable groups, teams analyse case studies involving the process of starting and operating various forms of businesses, they later create plans of how they will register their business club.</p> <p>Project activity: Using the appropriate registration process, learners write report on a process of how one of the different forms of business can be registered:</p> <ul style="list-style-type: none"> - A proprietorship - A company - A partnership - A cooperative
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Link to other subjects: Economics.

Assessment criteria: Can use business registration forms/process to register a given legal form of business ownership successfully.

Resources/Materials: Case studies, research materials/reference books, resource persons, research materials, RDB website.

Topic Area: Business legal aspects			Sub Topic Area: Standardisation culture	
S.4 Entrepreneurship	Unit 6: Role of standards in business		No of periods: 11	
Key Unit competency: To be able to apply standardisation practices in businesses to acquire certification marks for business products				
Learning Objectives			Content	Learning activities
Knowledge and Understanding	Skills	Attitudes and values		
<p>Define the term standards in Business.</p> <p>Discuss the importance of standards to consumers, government, society and industry.</p>	Evaluate the importance of standardisation in Business	<p>Be responsible towards standardisation practices</p> <p>Recognize the importance of standards in Business</p>	<p>Meaning of standards in business.</p> <p>Standard and substandard products.</p> <p>Importance of standards to:</p> <ul style="list-style-type: none"> - Consumers - Government - Industry - Society. 	<p>Group/Pair Activity:</p> <p>In manageable groups, teams research on different standards governing businesses, 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 minimise complaints?</p>

<p>Describe the process of standardisation.</p>	<p>Examine the process of standardisation.</p>	<p>Appreciate the process of standardisation in Rwanda</p>	<p>The process of establishment of standards of new products in Rwanda.</p> <ul style="list-style-type: none"> - Identification of need - Proposal for acceptance for the development of the new standard - Collection of reference materials and drafting - Discussion of the draft standard by the Technical Committee Experts - Public review (including other entrepreneurs who did not attend the technical committee meeting) - Incorporation of comments in the draft, if any. - Approval - Publication 	<p>Skills Lab 1: Teams collect some products that have Standardisation mark (S-Mark) e.g. the empty water bottles, task them to look at each mark that is indicated.</p> <p>Task them to discuss the meaning and importance of each Mark indicated.</p> <p>They relate the above findings with how they create standardisation marks for their business club products.</p>
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<p>Explain the certification process in Rwanda</p>	<p>Analyse the certification process in Rwanda</p>	<p>Recognize the need for standards, certification and regulation to protect the consumer and ensure high standards in business.</p>	<p>Requirements for certification in Rwanda:</p> <ul style="list-style-type: none"> - Registration by competent Authorities (Regulatory bodies: Rwanda FDA, RICA) - Operational documents (other than financial ones) including standards of the product to be certified - Proof of Certification fee payment <p>Certification process:</p> <p>Product certification (getting S-Mark):</p> <ul style="list-style-type: none"> - Online application via www.rsb.gov.rw - Certification fee payment - To conduct audit of the production line - Product sampling and testing 	<p>Project Activity 1:</p> <p>In manageable teams, let the students visit nearby business or school environments and look at the goods used. They make a list of products that have and those that do not have standardisation marks. They make a report on their findings. Submit the findings for reviewing.</p>
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			<ul style="list-style-type: none"> - Submission of audit report to client - Closure of corrective actions if any - Certification decision by independent committee - Issuance of certificate of conformity - Surveillance Audit - Market surveillance - Re-certification (After 2 years) <p>System certification</p> <ul style="list-style-type: none"> - Filling-in the online application form via www.rsb.gov.rw - Certification fee payment - Stage 1 audit (desk audit & on site visit) - Stage 2 audit (full audit) 	<p>Skills Lab 2:</p> <p>The Students in their team projects (SBC-Oriented), search on the certification process and what is needed to apply for Standardisation mark (S-Mark).</p> <p>Write down their findings and make a class presentation.</p>
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			<ul style="list-style-type: none"> - Submission of audit report to client - Closure of corrective actions (if any) - Certification decision by independent committee - Issuance of certificate of conformity - Surveillance audit - Re-certification (after 3 years) 	<p>Project activity 2:</p> <p>In manageable groups, teams use the experience of Student Business club and discuss how they will apply for S-mark for their club products. Share their responses with the entire class.</p>
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Links to other subjects: Economics, General studies and communication skills

Assessment criteria: Can be able to apply for the standardisation mark.

Resources/Materials: Internet, case studies, audio-visual materials, published standards by the government. RSB links and newsletters.

Topic Area: Business operations management			Sub Topic Area: Business organisation and management	
S.4 Entrepreneurship	Unit 7: Business management		No of periods: 12	
Key Unit competence: To be able to create an organisational structure for the business enterprise				
Learning Objectives			Content	Learning activities
Knowledge and Understanding	Skills	Attitudes and values		
<p>Explain the meaning of business, management, business management and its importance</p> <p>Describe the managerial functions in a business organisation</p>	<p>Apply management skills in business activities</p> <p>Analyse various managerial functions</p>	<p>Value the role of management in business activities.</p> <p>Acknowledge the role of managerial functions in business organisation</p>	<p>Business management</p> <ul style="list-style-type: none"> - Meaning of Business, Management, and Business management, - Importance <p>Managerial Functions</p> <ul style="list-style-type: none"> - Planning - Budgeting - Organising - Leading - Controlling, etc. 	<p>Think, Pair, and share activity: Learners discuss the example of how and what a local trader operates in or what a business club does and how it is operated in order to understand, how it is managed and the importance of proper management in business.</p> <p>Group Activity: With examples from their school management, teams brainstorm on the functions of management and analyse the possible consequences if their school had no head teacher, the DOS office, the bursar's etc.</p>

<p>Identify the categories of people to work with in the business organisation.</p> <p>Describe the factors considered while choosing the right people to work with</p> <p>Explain the meaning of an organisational structure/ chart</p> <p>Identify the various departments and their roles in a business organisation</p>	<p>Construct an organisational chart</p>	<p>Advocate for working with right people in the right place</p> <p>Justify the factors considered while choosing the right people to work with</p> <p>Recognise the role of an organisational chart in business management</p>	<p>Stakeholders in Business</p> <ul style="list-style-type: none"> - Shareholders/Partners - Employees/workers - Service providers/ suppliers - Government, Etc. <p>Factors considered in choosing people to work with in a business organisation</p> <ul style="list-style-type: none"> - Experience - Personality - Hardworking - Loyalty - Skills, vision, etc. <p>Organizational structure Divisions, Departments, Sections, and their Roles</p>	<p>Case study: Learners analyse and discuss case studies on business stakeholders to understand how stakeholders help the business to survive. Teams discuss and share the types of people involved in business organisations; and some factors they would consider while choosing the right people to work with.</p> <p>Project activity: Learners design an organisational chart for either their school, business club, the Sector or that of a district.</p>
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Links to other subjects: Principle of management, Economics, General studies and communication skills

Assessment criteria: Can design an organisational structure of a given business.

Resources/Materials: Case studies, nearby organisations, simulation games, samples of organisational charts.

Topic Area: Business operations management		Sub Topic Area: Financial management and markets	
S.4 Entrepreneurship	Unit 8: Financial Management	No of periods: 13	
Key Unit competence: To be able to make rational investment decisions			
Learning Objectives			
Knowledge and Understanding	Skills	Attitudes and values	
			Content
			Learning activities
Explain the meaning of finance, financial systems, and financial management	Apply financial Management skills in business	Value the role of financial management skills in business organisation	<p>The meaning of:</p> <ul style="list-style-type: none"> - Finance - Financial system - Financial management <p>Functions of financial management</p> <ul style="list-style-type: none"> - Ensures proper usage of resource - Repaying all borrowed funds - Ensuring accountability to shareholders, etc.
Describe the functions of financial Management	Examine the functions of financial Management	<p>Appreciate the functions of financial management</p> <p>Adopt a culture of saving for capital and future business investment</p>	<p>Think, Pair and share Activity: Teams discuss the various expenses they make in their daily lives, how they manage their financial expenses. Relate their discussions to the meaning of finance, financial system and financial management.</p> <p>Group Discussion Activity: Teams brainstorm on the functions of financial management in a business enterprise.</p>

<p>Identify the various sources of capital, their advantages and disadvantages</p>	<p>Differentiate the various sources of business capital</p> <p>Choose the most appropriate source of capital for a business</p>	<p>Being accountable and responsible for decisions and choices on capital and business investment</p>	<p>Sources of Business Capital:</p> <ul style="list-style-type: none"> - Personal savings - Loans from financial institutions - Trade credit etc. <p>Advantages and disadvantages of sources of capital (personal savings, loans, trade credit)</p>	<p>Skills Lab 1: In manageable groups, Learners share their personal experience about handling their pocket money; whether it is easy or difficult to manage it. Learners discuss ways of raising money to meet their personal needs, then identify ways that the business club could use to acquire funds for club activities.</p>
<p>Explain the meaning of interest and types of interest</p>	<p>Calculate various types of interest.</p> <p>Differentiate different types of interest</p>	<p>Recognise different investment techniques</p>	<p>Interest:</p> <ul style="list-style-type: none"> - Meaning of interest - Types of interest - Calculation of various types of interest <p>Investment appraisal techniques:</p>	<p>Use of scenarios: In manageable groups, teams are given scenarios of a business related to interest and are asked to calculate them basing on different ways of computing interest.</p>
<p>Define Break-Even Point, payback period and return on investment</p>	<p>Appraise investment using different techniques</p>	<p>Recognise different investment techniques</p>	<ul style="list-style-type: none"> - Break Even Point - Payback period - Return on Investment 	<p>Skills Lab 2: Teams create plans of how they will acquire the funds for their various team projects.</p> <p>Project Activity 2: Students identify a business project they want to implement in their communities, They write down a report on how they will solicit/ acquire the funds for the project business. Submit their report for reviewing.</p>

Links to other subjects: Economics, mathematics, General studies and communication skills.

Assessment criteria: Can find appropriate sources of capital and make rational investment decisions.

Resources/Materials: Internet, Case studies, newspapers, journals

Topic Area: Business operations management			Sub Topic Area: Financial management and Markets	
S.4 Entrepreneurship		Unit 9: Financial Institutions		No of periods: 11
Key Unit competence: To be able to use banking and non-banking institutions' services				
Learning Objectives			Content	Learning activities
Knowledge and Understanding	Skills	Attitudes and values		
<p>Explain the meaning of financial institutions.</p> <p>Identify the types of banking and non-banking financial institutions in Rwanda</p>	Analyse the various financial institutions into banking or non-banking institutions	<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>Acknowledge the existence of various types of financial institutions.</p>	<p>Meaning of Financial institutions</p> <p>Types of financial institutions:</p> <p>Banking Financial institutions</p> <ul style="list-style-type: none"> - Central Bank - Commercial banks - Development banks, - Microfinances institutions (Saccos and public limited microfinces) - Saving and Loan Associations, Credit unions, 	<p>Case study: Provide case studies that portray the meaning, types and their roles to the business. Learners discuss questions related to the meaning, roles and meaning of financial institutions.</p> <p>Group Activity: In manageable groups, teams identify and classify financial institutions according to their types and give their functions to the entrepreneurs and the society. Make a class presentation.</p>

<p>Identify the role of financial institutions in promoting entrepreneurial culture</p>	<p>Assess the role of financial institutions to a business</p>	<p>Value the roles of various financial institution in promotion of entrepreneurial culture</p>	<p>Non- banking financial institutions</p> <p>Examples:</p> <ul style="list-style-type: none"> - Insurance companies, - Social security fund, <p>Roles of financial institutions in promoting entrepreneurial culture</p> <ol style="list-style-type: none"> 1. Provide business technical advise 2. Loans to the entrepreneurs. (short and long term) 3. Safe custody of key business documents 4. Keeping/handling customer's saving and deposits 5. Regulation of the economy. (e.g minimising inflation / recession effects e.t.c 	<p>Project Activity 1: In teams, learners visit or search information on any type of financial institution from the school library or use of internet. They write a short report on types of financial institutions and their functions.</p> <p>Use of a resourceful person: Have a resource person from a given financial institution in the school community to share with learners the documents used to obtain financial services and the role of financial and non-banking financial institution in promoting business.</p>
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<p>State the procedures of loan application</p>	<p>Examine the procedures followed while applying for a loan.</p>	<p>Acknowledge the procedures followed while applying for a loan.</p>	<p>Procedure of loan application</p> <ol style="list-style-type: none"> 1. Check the eligibility criteria 2. Check interest rate and other charges 3. Check required documents 4. Fill in the application form 5. Wait for loan approval 	<p>Skills Lab: In manageable groups, teams interview different teachers in their school and find out which non-banking or banking institutions they use and why? Based on the results, they indicate which banking or non banking institution they will use for handling business club activities and why.</p> <p>Project Activity 2: Students identify the financial institution of their interest and open a bank account for their school business club. Write down all the procedures. They inquire about the procedures of securing a loan. Write a report on their findings for review.</p>
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Links to other subjects: Economics, General studies and communication skills.

Assessment criteria: Can document a process of acquiring a loan and obtaining an account in a given banking/ non-banking institution

Resources/Materials: Internet, Case studies, membership form from various financial institutions, loan application forms, newspapers, journals

3.3. Secondary Five

Key Competences at the end of Secondary Five Entrepreneurship

After completion of secondary 5, the Entrepreneurship syllabus will help the student to:

- Create a project by using Business Model Canvas
- Practice good relations with business stakeholders.
- Comply with quality standards in business

TOPIC AREA: Entrepreneurial Culture			SUB-TOPIC AREA: Business startup and Development		
S.5: Entrepreneurship		UNIT 1: Market research	No. of periods: 12		
Key Unit Competence: To be able to apply market research in business					
Learning Objectives					
Knowledge and understanding		Skills	Attitudes and values	Content	Learning Activities
<p>Explain the meaning of market, research and market research</p> <p>Explain the importance of market research in business</p>		<p>Analyse the relationship between market, and market research in the success of a business activity</p> <p>Examine the importance of market research</p>	<p>Appreciate the role of conducting market research in business</p> <p>Advocate for the use of market research in business activities</p>	<p>Meaning of:</p> <ul style="list-style-type: none"> - Market, - Research, - Market research <p>Importance of market research</p> <ul style="list-style-type: none"> - Establish customer needs - Identify nature of demand - Identify size and nature of competition. - Identify possible suppliers of goods. - Etc. 	<p>Case study activity: Provide a case study to learners involving a business with few customers, poor products, many competitors and no suppliers, ask learners what they think the business owner has failed to make their businesses succeed. Then connect the findings to the concepts of research and its importance.</p> <p>Group Activity. In manageable groups, teams discuss the meaning of customer, product, competitor and supplier surveys as elements of market survey/research.</p>

<p>Identify the elements of market research</p>	<p>Apply the elements of market research in business activities</p> <p>Design a survey tool to gather information about customers, product, competitors and suppliers</p> <p>Use the survey tools designed to gather information about customers, product, competitors and suppliers</p>	<p>Appreciate the use of the elements of market research in business activities</p>	<p>Elements of market research</p> <p>Customer survey</p> <ul style="list-style-type: none"> - Meaning of customer survey - Importance of customer survey - Develop a customer survey tool <p>Product survey</p> <ul style="list-style-type: none"> - Meaning of product survey - Importance of product survey - Develop a product survey tool <p>Competitor survey</p> <ul style="list-style-type: none"> - Meaning of competitor survey. - Importance of competitor survey - Develop a competitor survey tool 	<p>Project activity 1: Designing a market survey tool, Each team identifies a business idea, they then design at least one survey tool for either customer, product, competitor or supplier survey. Each survey tool designed, should contain information such as name of business or person collecting data, name of respondent, address and other questionnaires related to the element.</p> <p>Skills Lab 1: In manageable teams, Learners analyse businesses in their neighbouring community and identify the businesses that sell similar products to those of business clubs. They discuss with the business owners asking them the strategies they use to successfully run their business. Based on the findings, they create strategies they will use in business clubs to compete with other businesses in the community.</p>
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<p>Describe the different market research tools.</p> <p>Explain the process of data interpretation and decision making in market research.</p>	<p>Analyse the collected data about customers, competitors and suppliers to make appropriate decisions</p>	<p>Appreciate the role of market research findings in business</p>	<p>Supplier survey</p> <ul style="list-style-type: none"> - Meaning of supplier survey. - Importance of supplier survey - Develop a supplier survey tool <p>Examples of market research tools:</p> <ol style="list-style-type: none"> 1. Interviews 2. Questionnaire 3. Observation checklist 4. Focus group discussions e.tc <p>Data interpretation process and Decision making on market research</p> <ol style="list-style-type: none"> 1. Grouping data of the same characteristics 2. Analysing the grouped data 3. Comparison of data based on the survey objectives 4. Interpretation of data 	<p>Skills Lab 2: In manageable teams, use a supplier survey tool learners go to a nearby market, shop, or canteen and interview the owner about the strategies they use to select their suppliers, write down their findings, use the findings to show how they will select suppliers for the business club or the business they intend to start. They make class presentations.</p> <p>Group Activity: Evaluating customers' behaviours towards a business activity. Learners are tasked to visit the canteen, business club or nearby community businesses and collect customer behaviours related data using the customer survey tool. Then after, interpret the data to make decisions on customer behaviours and make presentations.</p>
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			5. Recommendations and conclusion 6. Decision making	Project activity 2: Task learners to create any marketing survey tool they intend to use in their business and make a report.
Link to other subjects: General studies and communication skills, economics.				
Assessment criteria: Can create a survey tool for customer, product, competitor and supplier surveys.				
Materials/Resources: Resource persons, survey guides, textbooks, sample products				

TOPIC AREA: Entrepreneurial Culture			SUB-TOPIC AREA: Career Opportunities	
S.5: Entrepreneurship	UNIT 2: Business plan using Business Model Canvas		No. of periods: 10	
Key Unit Competence: To be able to create a business project by using Business Model Canvas (BMC)				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
Discover the meaning and importance of a Business Model Canvas	Describe the Business Model Canvas and its importance.	Appreciate the Business Model Canvas	Meaning of; <ul style="list-style-type: none"> - Business model - BMC Importance of Business Model Canvas. <ul style="list-style-type: none"> - Helps an entrepreneur to transform an idea into an actionable business plan - Gives an entrepreneur a wide view of every step of their business - Etc 	Group Activity: In manageable groups, provide teams a BMC template and guide learners to analyse it. Teams use the BMC template to define the meaning of a business project, BMC, and state its importance to an entrepreneur in planning for a business project. Team activity: Learners work in teams to identify the components of different stages of a Business Model Canvas. Later they individually, draw a BMC template and fill in all the components of a business project
Explain the importance of BMC to entrepreneurs	Assess the importance of BMC to entrepreneurs	Recognise the importance of BMC to entrepreneurs in the development of project business plan		

State the components of a Business Model Canvas	Design the Business Model Canvas with all its components	Value the role of Business Model Canvas in the formulation of business project plans	<p>The components of BMC</p> <ul style="list-style-type: none"> - Customer segments. (The target customers). - Value proposition (the uniqueness of the business) - The channels (the path to customers) - Customer relations (customer care strategies) - Revenue (sources of business revenue) - Key resources (materials and resources needed) - Key activities (time table of activities) - Cost structure (determination of startup costs) - Impact of business (positive/negative) 	<p>Skills Lab: In manageable groups, teams choose a business project that they can implement in the school business club and create a Business Model Canvas for the chosen business project. They will present to the class.</p> <p>Project Activity: Ask individual learners to choose a project of their choice and then, create a Business Model Canvas. They can continuously work on this project as they acquire more skills from other units covered after this.</p>
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Link to other subjects: Economics, General studies and Communication skills

Assessment criteria: Learners can be able to create an individual business project using a BMC.appropriately.

Materials /Resources: BMC template, Resourceful persons, textbooks, Paper, Flipcharts, Computer, Projectors, Markers, Etc.

TOPIC AREA: Business growth and sustainable development		SUB-TOPIC AREA: Socio-economic development	
S.5: Entrepreneurship	UNIT 3: Business growth and development	No. of periods: 10	
Key Unit Competence: To be able to apply the strategies for business growth			
Learning Objectives			
Knowledge and understanding	Skills	Attitudes and values	Content
<p>Explain the meaning of business growth and business development</p> <p>Identify factors that contribute to business growth and development.</p>	<p>Analyse the indicators of growing business</p> <p>Differentiate a growing business from a failing business</p> <p>Assess factors which lead to business growth and development</p>	<p>Recognize a growing business from a failing business</p> <p>Value the factors that contribute to business growth.</p>	<p>Meaning of:</p> <ul style="list-style-type: none"> - Business growth - Business development <p>Factors that contribute to business growth:</p> <ul style="list-style-type: none"> - Favourable government policies, - Less or no competition, etc. - Strong leadership team - Customer loyalty - Hiring right employees to your business - Proper marketing strategies
			<p>Learning Activities</p> <p>Scenario activity: Teacher narrates a scenario of a business activity that has been successful (include indicators of a successful business in the scenario) and ask learners to connect it to the meaning of business growth and business development</p> <p>Skills Lab: Learners visit a nearby local business to find out factors that may have contributed or hindered their growth. Teams produce and present a report including recommendations for growing their business club.</p>

<p>Explain the factors that hinder business growth and development</p>	<p>Analyse the factors that hinder business growth and development</p>	<p>Recognize the factors that hinder business growth and development</p>	<p>Factors that hinder business growth:</p> <p><i>Internal factors,</i></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 - Lack of leadership skills <p><i>External factors:</i></p> <ul style="list-style-type: none"> - Corruption, - Competition, - Technological barrier, - Unfavourable economic factors, - Bureaucratic procedures 	<p>Case study Activity: In manageable groups, teams analyse case studies showing several strategies applied by various businesses for their growth and then compare & contrast the growth strategies applied by the businesses. Teams suggest the growth strategies that will be applied in the businesses they intend to start in their communities.</p> <p>Project Activity: Each individual learner selects a given business of their choice that they will implement in their communities and then write out how they will apply growth strategies for their businesses to grow.</p>
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Describe strategies for business growth and development	Apply the different growth strategies in business growth	Appreciate the need for business growth strategies	<p>Growth strategies:</p> <p><i>Internal business growth strategies</i></p> <ul style="list-style-type: none"> - Good customer care - Promotions and discounts - Developing new products - Effective communication with shareholders, employees - New distribution channel, etc. <p><i>External business growth strategies:</i></p> <ul style="list-style-type: none"> - Merging - Franchising (advantages and disadvantages) - Joint-ventures - Identify new opportunities - Effective communication with customers, suppliers and government agencies, etc 	
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Links to other subjects: Economics and general studies and communication skills

Assessment criteria: Can propose appropriate growth strategies for a given business.

Resources/Materials: Textbooks, Nearby businesses, existing business club in school, case studies and resourceful persons, Etc.

TOPIC AREA: Business growth and sustainable development		SUB-TOPIC AREA: Socio-economic development		
S.5: Entrepreneurship	UNIT 4: Role of entrepreneurship in socio-economic development	No. of periods: 11		
Key Unit Competence: To be able to evaluate the contribution of entrepreneurship towards socio-economic development				
Learning Objectives				
Knowledge and understanding	Skills	Attitudes and values	Content	Learning Activities
<p>Explain the meaning of socio-economic development</p> <p>Identify factors affecting socio-economic development</p>	<p>Analyse factors that lead to socio-economic development</p>	<p>Value the role of entrepreneurship towards socio-economic development</p> <p>Recognize the factors that lead to socio-economic development</p>	<p>The meaning of socio-economic development</p> <p>Factors influencing socio-economic development:</p> <ul style="list-style-type: none"> – Availability of resources – Government policy – Entrepreneurial activities – Availability of infrastructures – Political stability – etc. 	<p>Think, Pair and share activity: Learners analyse the changes as a result of entrepreneurship that they have observed in their locality over the past 5 years and share the factors that contributed to those changes. Relate the findings to the meaning of social economic development.</p>

<p>Describe indicators of socio-economic development</p>	<p>Examine indicators of socio-economic development</p>	<p>Appreciate the of indicators socio-economic development.</p>	<p>Indicators of Socio-economic development:</p> <ul style="list-style-type: none"> - Improved infrastructure - Increased gross domestic product - Improved standards of living - Etc. 	<p>Group Activity: In manageable groups, teams identify local entrepreneurs around their schools that have contributed to the community's development, they share how their entrepreneurial activities have contributed to socio-economic development in the community.</p>
<p>Explain how entrepreneurship contributes to socio-economic development</p>	<p>Justify the role of entrepreneurship in socio-economic development.</p>	<p>Appreciate the role of entrepreneurship in socio-economic development.</p>	<p>Role of entrepreneurship in Socio-economic development</p> <ul style="list-style-type: none"> - Employment - Government revenue (Business Taxes) - Increasing standard of living - Infrastructure development - Etc 	<p>Skills Lab: In manageable groups, teams identify and discuss changes their business club activities bring to the community. They are tasked to propose ways their school business club will contribute to social responsibility of the community. They present their discussion findings to the entire class.</p>
<p>Explain the meaning of entrepreneur's social responsibility</p> <p>Explain the role of entrepreneurs towards social responsibility</p>	<p>Examine the social responsibility of entrepreneurs to the community</p>	<p>Justify the role of the entrepreneur towards social responsibility to the community.</p>	<p>Entrepreneurs' role towards social responsibility:</p> <ul style="list-style-type: none"> - Sponsoring community work (youth sport teams, local marathon) - Building houses to disadvantaged residents 	

			<ul style="list-style-type: none"> - Offer entrepreneurship lessons to local residents - To Save local environment from pollution 	Project activity: Each learner creates a plan of how they will use entrepreneurship to contribute to socio-economic development of their community and make a report.
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Links to other subjects: General studies and communication skills, Economics

Assessment criteria: Can create a plan of how they will use entrepreneurship to contribute to socio-economic development

Resources/Materials: Entrepreneurship textbooks, Paper, Flipcharts, Computer, Projectors, Markers, Etc.

TOPIC AREA: Business growth and sustainable development			SUB-TOPIC AREA: Technology in business	
S.5: Entrepreneurship		UNIT 5: ICT in business		No. of periods: 9
Key Unit Competence: To be able to appropriately use ICT in business				
Learning Objectives				
Knowledge and understanding	Skills	Attitudes and values	Content	Learning Activities
<p>Explain the meaning of ICT</p> <p>Identify the ICT tools used in business</p> <p>Explain the role of ICT in business</p>	<p>Apply ICT in business activity</p> <p>Categorise various ICT tools used in business</p> <p>Assess the role of ICT in business</p>	<p>Appreciate the role of ICT in businesses operations</p> <p>Value the use of various ICT tools in business activities</p> <p>Value the role of ICT in business operations</p>	<p>Meaning of ICT</p> <p>Tools used in ICT</p> <ul style="list-style-type: none"> - Phones, - computers - ATMs - Online conferencing - Emails <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>Scenario activity: Prepare a scenario involving a successful business that uses ICT in its operations and another that doesn't use it. In manageable teams, learners connect the scenario to the meaning of ICT, and identify ICT tools that might have contributed to that successful business.</p> <p>Skills Lab 1: Based on the above scenario, learners in groups identify and discuss how ICT can contribute to their business club operations. Learners may suggest ICT tools that are most important to the smooth running of their business club.</p>

<p>Outline various business opportunities that can be started basing on ICT</p>	<p>Examine various business opportunities that can be started basing on ICT</p>	<p>Acknowledge ICT as a source of business opportunities</p>	<p>ICT as a source of business opportunities</p> <ul style="list-style-type: none"> - Website designing - Repair ICT equipment - Developing software for different organisations - Starting and managing online shops 	<p>Skills Lab 2: Community visit or use of a resourceful person: Learners in teams visit nearby businesses or various departments in the school or invite a resourceful person and find out or share how the ICT tools are used and how ICT has promoted business activities in their community.</p> <p>Project activity 1: In teams, Using a computer as an ICT tool, learners design any business document to be used in their business club activities. They explain that documents will be used to promote/ expand business clubs profit.</p> <p>Project activity 2: Individual learners propose appropriate ICT tools and how they will use them in businesses they intend to start.</p>
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Links to other subjects: Computer science, physics, general studies and communication skills, economics

Assessment criteria: Can propose appropriate ICT tools to use in business

Resources/Materials: Textbooks, Internet access, Audio-visual materials, Photos, Computers, Cameras, Projectors, Etc.

TOPIC AREA: Business Operations Management			SUB-TOPIC AREA: Business Organisation and Management	
S.5: Entrepreneurship		UNIT 6: Business Public Relations		No. of periods: 10
Key Unit Competence: Be able to practice good relations with business stakeholders.				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
Explain the meaning of public relations		Recognize the importance of public relations in business operations..	Meaning of public relations Functions of Public relations: <ul style="list-style-type: none"> - Corporate Communications - Media relations etc. - Crisis Communications - Executive Communications - Internal Communications - Investor Relations Communications - Marketing Communications Tools of Public Relations <ul style="list-style-type: none"> - Media Relations (radios and television) - Social media - Newsletters 	Case study Activity: Provide a case study involving two businesses, one with good public relations practices while another one without. Then ask learners to connect the case study to the meaning and functions (of public relations. Write down their findings and apply the good practices within their business club. Computer Search: Learners visit the library or computer laboratory to search on tools of public relations and present them to the class.
State the functions of public relations	Justify the functions of public relations	Advocate for good stakeholders relation		
Outline the tools of public relations and how they are used in Business	Use the tools of public relations in business			

<p>Describe ways of keeping good relations with different business stakeholders.</p>	<p>Strategize how to handle different personalities in business activities</p>	<p>Cooperate with the various business stakeholders</p> <p>Appreciate the need to cooperate with various business stakeholders</p>	<ul style="list-style-type: none"> - Brochures and catalogues - Business events etc. <p>Customer relations</p> <ul style="list-style-type: none"> - What customer want - How to manage customer care? - Dealing with customer complaints - Understand and listen to show that you care - Focus on the solutions - Ways to treat customers better - Developing customer loyalty <p>Supplier relations</p> <ul style="list-style-type: none"> - How to be a successful sales person <p>Community relations</p> <ul style="list-style-type: none"> - Supporting community activities and development programs 	<p>Skills Lab: Learners in teams visit businesses around the school and ask business owners how they relate with their stakeholders. Learners use the lessons learnt to improve and maintain good relations with their club's stakeholders.</p> <p>Project activity: The teacher assigns each team of learners a business stakeholder, it can be consumers, suppliers and community, then ask learners to make a report on how to relate with the assigned stakeholder.</p>
<p>Links to other subjects: General studies and communication skills, English etc.</p>				
<p>Assessment criteria: Can write a report on how to relate with business stakeholders.</p>				
<p>Resources/Materials: Case studies and scenarios, resource persons, textbooks, public relations manual guide etc.</p>				

TOPIC AREA: Business legal aspects			Sub Topic Area: Business laws and contracts	
S.5: Entrepreneurship		UNIT 7: Business contracts		No. of periods: 12
Key Unit Competence: To be able to create a business valid contract.				
Learning Objectives				
Knowledge and understanding	Skills	Attitudes and values	Content	Learning Activities
Explain the meaning of contracts, and business contracts.	Make valid personal and business contracts	Respect the value of agreements with others	Business contracts: Meaning of contracts, and business contracts	Scenario Activity: Teacher narrates a scenario involving a business that supplied products on credit to a customer without any written business contract and later the customer refused to pay for the supplies. Task learners to relate the meaning of a contract to the above scenario and its importance in business.
Describe the forms of business contracts	Analyse various forms of contracts	Recognize the use of different forms of contract	Forms of business contract – Written contracts – Oral contracts	
Explain the importance of business contract	Assess the importance of a business contract.	Value the use of business contracts in business operations.	Importance of business contracts: – Makes parties involved to execute their duties and responsibilities, – Minimises business risks, – Acts as evidence of an agreement. (Business dealing)	
				Team discussion: Teams discuss the benefits of making a business contract and connect to how contracts are important for their business club's activities.

<p>Identify common types of business contract</p>	<p>Apply different types of business contracts in business operations.</p>		<p>Common types of business contract:</p> <ul style="list-style-type: none"> - General business contracts (partnership agreement, indemnity agreement, non-disclosure agreement, property and equipment lease) - Bill of Sale. - Employment agreement. - Licensing agreement. - Promissory note. - Sale and purchase agreement - Employment contract 	<p>Inside or outside school visit: Teams approach the school administration or visit nearby school businesses to identify common business contracts used by the school. Teams share findings in class.</p>
<p>Describe the elements of a valid contract</p>	<p>Assess the essential elements of a valid contract</p>		<p>Essential elements of a valid contract.</p> <ul style="list-style-type: none"> - Offer, - Acceptance, - Consideration, - Legality, - Witness etc. 	<p>Project activity: Given the products produced by student's business club projects, teams create sales contract with the school canteen or school administration prescribing how they will supply their products. The contract should have the title, parties to the contract, products to be supplied, terms and conditions, signature of parties and witnesses.</p>

Identify the element of a written contract	Write a valid business contract		<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>Skills Lab: Teams visit the school administration to analyse sample contracts made by the school with other parties and identify ways under which the contracts are terminated. Thereafter determine appropriate ways in which they will end any contract for their business club activities.</p>
Give situations when a contract can be ended	Analyse ways of ending a contract	Recognise the ways of ending the contract.	<p>Ending of a contract:</p> <ul style="list-style-type: none"> - Agreement, - Performance, - Breach, - Frustration, - Operation of the law 	
<p>Links to other subjects: General studies and Communication Skills</p>				
<p>Assessment criteria: Create a valid contract for any business dealing.</p>				
<p>Resources/Materials: Case studies, Sample of contracts, Entrepreneurship textbooks</p>				

TOPIC AREA: Business operations management		SUB-TOPIC AREA: Business Organisation and Management	
S.5: Entrepreneurship	UNIT 8: Office Procedures	No. of periods: 8	
Key Unit Competence: Be able to demonstrate ability and knowledge of carrying out general office operations			
Learning Objectives			
Knowledge and understanding	Skills	Attitudes and values	Content
<p>Explain the meaning of an office, and office procedures.</p> <p>Identify the role of keeping office equipment</p>	<p>Use a simple office equipment</p> <p>Assess the role of keeping office equipment</p>	<p>Recognize the use of business office equipment responsibly</p>	<p>Meaning of:</p> <ul style="list-style-type: none"> - An office, - Office procedure. <p>The role of keeping office equipments</p> <ul style="list-style-type: none"> - Increase the output of workers - Increase the speed and performance of work done - Improves the quality of work - Makes work and keeping documents easy.
			<p>Learning Activities</p> <p>Observation activity: The teacher provides physical equipment or photos of different office materials, then learners identify their names and how they are used.</p> <p>Learners visit different offices in school or use experience in other areas to brainstorm the meaning of office and office procedures.</p> <p>Learners work in teams and analyse each office equipment then state the role it plays in the office.</p> <p>Skills Lab: - Learners visit various offices within their surrounding especially school and identify how various information is handled in the organisation,</p>

<p>Identify ways of keeping information secure</p> <p>Outline the main office support equipment</p>	<p>Interpret various classification systems</p> <p>Sort, handle and store documents</p> <p>Differentiate the main office support equipment</p>	<p>Take proper care of office documents and equipment</p> <p>Carry out procedures for maintaining safety, security and confidentiality of information.</p>	<p>Information and record handling</p> <ul style="list-style-type: none"> - Maintenance of established filing system - Classification systems - Methods for sorting, handling and storing documents - Efficient and effective filing system - Safety, security and confidentiality of information -File retention policy <p>Main office support equipment</p> <ul style="list-style-type: none"> - Computers - Stationery - Photocopiers and Printers - Telephone system 	<p>the classification system used, methods of handling and sorting documents. Learners write a small report on how they will handle information related to their own businesses.</p> <p>Observation activity: Learners visit the school bursar, director of studies, or any other office 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>Project activity: Teams create a business club project file that will accommodate all their records and present them to the class members.</p>
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Links to other subjects: General studies and Communication Skills

Assessment criteria: Can write the different ways of keeping and maintaining safe personal records & documents.

Resources/Materials: Office Equipment, Textbooks, Paper, Flipcharts, Computer, Projectors, Markers, Etc.

TOPIC AREA: Business legal aspects			SUB-TOPIC AREA: Standardisation culture	
S.5: Entrepreneurship	UNIT 9: Quality assurance and quality compliance in business		No. of periods: 9	
Key Unit Competence: To be able to comply with quality standards in business				
Learning Objectives				
Knowledge and understanding	Skills	Attitudes and values	Content	Learning Activities
<p>Explain the meaning of metrology, quality management, quality assurance and quality compliance.</p> <p>Discuss the relationship between quality management, quality assurance and quality compliance</p>	<p>Analyse the loopholes in terms of quality assurance for a given operating business</p> <p>Design an effective quality compliance and assurance document based on the quality requirements of a business venture</p>	<p>Appreciate the importance of quality assurance and compliance for any business venture</p>	<p>Meaning:</p> <ul style="list-style-type: none"> - Metrology - Quality management - Quality assurance - Quality compliance <p>Relationship between Quality assurance and Quality Compliance</p>	<p>Team activity: Learners in teams search for the meaning of metrology and its specific applications in business. Teams present their findings to the entire class</p> <p>Skills Lab: Teams analyse how quality assurance and compliance is done in their business club production processes, then identify loopholes in the process of implementation. Teams give their views on how to improve the quality assurance and compliance system in place.</p>

Describe the role of accreditation in cross-border businesses	Analyse the role of accreditation in business	Advocate for the verification and calibration in quality assurance	<p>Role of verification and calibration in quality assurance</p> <p>Accreditation and its role in cross-border businesses</p>	<p>Observation activity: 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> <p>Project activity: Individual learners create a report on how to manage quality in their businesses or businesses they intend to start.</p>
Links to other subjects: General studies and Communication Skills				
Assessment criteria: Can create a report on how to maintain quality assurance in business				
Resources/Materials: Entrepreneurship textbooks, Paper, Flipcharts, Computer, Projectors, Markers, Etc.				

TOPIC AREA: Business operations management			SUB-TOPIC AREA: Accounting and inventory management	
S.5: Entrepreneurship	UNIT 10: Accounting prime books		No. of periods: 14	
Key Unit Competence: : To be able to record appropriately business transactions in prime books.				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
Identify the advantages and disadvantages of single and double entry systems	Analyse the advantages and disadvantages of single and double entry system Record transactions using the single entry system Record transactions using the double entry system in a T-account	Appreciate the importance of proper accounting records Develop a positive attitude to record keeping Show concern for improper recording keeping	Accounting systems <ul style="list-style-type: none"> • Single entry system (recording Advantages and disadvantages) • Double entry system (accounts format, Crediting and Debiting) 	Team Activity : In teams, learners discuss the accounting systems used in recording business transactions. Given sample business transactions, learners record the transactions using the double entry system and single entry system; then discuss the advantages and disadvantages of each system.

Describe different types of journals	Record business transactions in appropriate accounting prime books.	Recognize the importance of recording business transactions.	Prime books/ Books of original entry (Definition, importance and entries) <ul style="list-style-type: none"> • General journal • Specialised journals: <ul style="list-style-type: none"> – Purchase journal, – Sales journal, – Purchase returns journal, – Sales returns journal, • The cash book <ul style="list-style-type: none"> – Single/simple column cash book, – Double/Two column cash book, – Three/Triple column cash book 	Skills Lab: - Provide a case study containing a list of transactions captured from any business enterprise or business club activities and ask teams to identify which accounts are affected by different transactions. Learners record the transactions in T-accounts by debiting and crediting using the transactions identified in the previous case study activity.
Describe different types of cash books	Record transactions in appropriate cash books	Recognise the use of cash books in daily business operations		Project activity -Teams record transactions in various journals and cash books using their business club project transactions
Links to other subjects: Economics, General Studies and communication skills.				
Assessment criteria: Can record appropriately business transactions in prime books from different given source document				
Resources/Materials: Textbooks, Papers, Flipcharts, Computer, Projectors, Markers, Etc.				

3.4 Senior Six

Key Competences at the end of senior Six

After completion of senior 6, the Entrepreneurship syllabus will help the student to:

- Use EIA to manage the environmental effects of business activities
- Manage their finances responsibly and invest in capital markets
- Properly handle stock for the business

TOPIC AREA: Business operations management		SUB-TOPIC AREA: Accounting and Inventory Management		
S.6: Entrepreneurship	UNIT 1: Ledger and trial balance	No. of periods: 13		
Key Unit Competence: To be able to prepare ledger accounts and trial balance				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Define the term ledger</p> <p>Describe the different types of ledgers</p> <p>Explain the principle of double entry systems of accounting</p>	<p>Record transactions using the double entry system.</p> <p>Post the ledger entries from the books of prime (original) entry.</p>	<p>Appreciate the importance of proper accounting records</p> <p>Develop a positive attitude to record-keeping.</p>	<p>Meaning and types of ledgers</p> <ul style="list-style-type: none"> - Meaning of a ledger - Types of ledgers: <ul style="list-style-type: none"> • Purchases ledger, • Sales ledger, • General ledger 	<p>Using Think, Pair & Share Activity: Learners analyse a case study that involves accounting records with use of ledgers to answer questions related to the meaning, roles of using ledgers in books of accounts and the double entry system.,</p> <p>Skills Lab: In manageable groups, teams record all the transactions that have happened in business club activities (or identify transactions the school has spent on in that term) with their dates and amount respectively. They then use the above transactions to record in the respective ledger accounts. Learners present findings and show how they will improve on using ledger accounts in their business club activities.</p>

<p>Explain the steps of posting in ledgers and trial balance.</p> <p>Describe the importance of the trial balance</p>	<p>Prepare a trial balance</p>	<p>Show concern for improper record keeping.</p>	<p>Preparation of ledgers (Using double entry system)</p> <p>Trial balance</p> <ul style="list-style-type: none"> - Meaning of a trial balance - Importance of a trial balance - Trial balance preparation 	<p>Group Activity: Learners in teams put together a list of items they spend on, borrow and those they own. They classify the information into debts and liabilities. Have them group them into assets and liabilities. Introduce the trial balance and its importance using the above presentations.</p> <p>Project Activity: Have each learner identify a given set of transactions in form of trial balance for a particular business, interpret and advise the business on how it can be more financially solvent.</p>
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Links to other subjects: Financial accounting

Assessment criteria: Can analyse and interpret the recorded transactions of ledger accounts and trial balance.

Resources/Materials: Computers (Desktops & laptops), projectors, Manila papers and markers, flipcharts, scientific calculators, accounting software, accounting study books

TOPIC AREA: Business operations management			SUB-TOPIC AREA: Accounting and Inventory Management			
S.6: Entrepreneurship		UNIT 2: Financial statements		No. of periods: 14		
Key Unit Competence: To be able to prepare balance sheet, income statement and cash flow statement.						
Learning Objectives						
Knowledge and understanding		Skills	Attitudes and values		Content	Learning Activities
Explain the meaning of financial statements.		Analyse the importance of financial statements	Appreciate the need for end of period reports.		Meaning and importance of Financial statements <ul style="list-style-type: none"> - Balance sheet - Income statement - Cash flow statement 	Think, Pair Share Activity/ Group Activity: Teams are given a set of simple transactions of a particular business (could be a case study/scenario) and asked to assess if the business was making a profit or a loss. Relate the above findings from learners to explain the concepts of financial statements. <p>Group Activity: Teams analyse transactions involving purchase and sale of goods to determine gross profit/loss. Teams, analyse given transactions involving expenses and revenues and use them to calculate Net profit/loss.</p> <p>Case study: In manageable groups, teams analyse case study(ies) with given financial records/transactions.</p>

<p>Identify the various financial statements and their purpose</p> <p>Distinguish gross profit and net profit</p> <p>Explain how the income statement and balance sheet assist users in evaluation of business performance.</p>	<p>Prepare income statements, balance sheet and cash flow statement</p>	<p>Advocate for preparing of financial Statements</p>	<p>Types of Financial statements:</p> <ul style="list-style-type: none"> - Income statement - Balance sheet - Cash Flow statement - Statement of owner's equity. <p>Preparation of Financial statement</p> <ul style="list-style-type: none"> - Income statement - Balance sheet - Cash Flow statement 	<p>They prepare a balance sheet and an income statement from case studies' information. Using gallery walk, students share what they have done as the teacher provides constructive feedback.</p> <p>Skills Lab: In manageable groups, teams collect data from the transactions of business club activities or that for a local community business and then use it to calculate the Net profit/loss linking to the trading, profit and loss account. They later prepare a balance sheet. They are challenged to provide a report of how they will improve the financial status of the school business club.</p> <p>Project Activity: Search for financial statements of a given business, interpret them and provide advice on what the business can do to improve financially.</p>
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Links to other subjects: Financial accounting

Assessment criteria: Given financial statements (balance sheet and income statement), can interpret financial status and advise appropriately.

Resources/Materials: Research, internet, field visits, application exercises, sample stock management documents

TOPIC AREA: Business legal aspects			SUB-TOPIC AREA: Standardisation culture		
S.6: Entrepreneurship	UNIT 3: Environment Impact Assessment (EIA)		No. of periods: 10		
Key Unit Competence: To able to use EIA to manage the environmental effects of business activities					
Learning Objectives					
Knowledge and understanding	Skills	Attitudes and values		Content	Learning Activities
Define the term EIA				Meaning of EIA and its importance	<p>Think, Pair and share Activity: Learners in teams analyse a case study involving business activities and their negative impacts on the environment, then they propose strategies to mitigate the negative effects caused by the business. They relate the above activity with the meaning of EIA as one of the strategies to mitigate negative impacts of businesses to the environment.</p> <p>Skills Lab 1: Teams analyse guidelines given by Rwanda Environment Management Authority (REMA) (share current REMA guidelines governing environment) to:</p> <ul style="list-style-type: none"> - Explain the key terms used, - Explain why the guidelines are important,
Describe the roles and responsibilities of the various stakeholders in the EIA process.	Prepare an EIA report for identified business ideas	Assume responsibility and equitable use of the environment resources		<p>Roles and responsibilities of stakeholders.</p> <ul style="list-style-type: none"> - Roles of developers - Roles of REMA - Functions of lead agencies/ line Ministries 	

<p>Identify the components of EIA procedure</p>	<p>Analyse and interpret the components of EIA reports</p>	<p>Fostering the commitment for environmental protection</p> <p>Advocate for EIA report in any business activity.</p>	<p>EIA procedure:</p> <ul style="list-style-type: none"> - Project brief submission and registration - Scoping and consideration of alternatives - Impact prediction and analysis of alternatives - Public hearing - Decision-making - Environmental monitoring <p>Components of EIA report.</p>	<ul style="list-style-type: none"> - Use the given guidelines to create their own guidelines that will be used to prevent the environment from being negatively affected by the business club activities. Teams share their results. <p>Skills Lab 2: Share an EIA report template to the learners in their teams. Teams analyse the components within the template to; Create an EIA report for their respective projects in the business club or an identified business nearby. Teams share the results.</p> <p>Project activity: Learners create an EIA report for the project they are running or intend to start in their communities.</p>
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Links to other subjects: Social studies, Geography,

Assessment criteria: Can create an appropriate EIA report for a given business.

Resources/Materials: Magazines: Internet: George Manu, Robert Nelson, John Thiongo, Klaus Haftendorn (2008), Know About Business, students' book. Turin, Italy: International Training Centre of the ILO.

TOPIC AREA: Entrepreneurial Culture			SUB-TOPIC AREA: Career opportunities	
S.6: Entrepreneurship		UNIT 4: Business plan pitch		No. of periods: 12
Key Unit Competence: To be able to pitch a business plan				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Explain the purpose of business plan pitching</p> <p>Discuss different preparations to be made before business plan pitching</p>	<p>Can pitch business projects to potential investors</p> <p>Prepare a summary of a pitch presentation</p>	<p>Embrace the purpose of pitching for the business plan</p>	<p>Meaning of;</p> <ul style="list-style-type: none"> - Pitching - Business project pitching <p>Importance of project pitching</p> <ul style="list-style-type: none"> - Financing support - Attracting investors - Strategic orientation - Attracting customers etc. <p>Preparation of a project pitch</p> <p>BEFORE PITCHING</p> <p><i>Preparation required for the pitch</i></p> <ul style="list-style-type: none"> - Content preparation 	<p>Group Activity: In manageable groups, teams analyse a case study of a young entrepreneur who pitched their project and won seed capital to start the business. Learners use the case study to explain the concepts of pitching, project pitching and importance of pitching for a project.</p>

<p>State the steps involved in preparation of a business plan presentation.</p>	<p>Examine the steps involved in preparation of a business plan pitch.</p>	<p>Respect the steps involved in preparations of business plan pitch.</p>	<ul style="list-style-type: none"> - Materials needed for the presentation - Psychological preparation <p>Steps involved in preparation of business plan pitch</p> <ul style="list-style-type: none"> - Analysis of audience - Select a topic (focus of the presentation) - Define the pitching objective - Prepare the body of the business plan pitch and anticipate the questions from audience - Prepare the suggestions and conclusion. - Practice pitching of business plan (Micro- pitch) <p>The key items to cover in business plan pitch include:</p> <ul style="list-style-type: none"> - Business ideas and goals. - Problem identified - Solution 	<p>Skills Lab: Teams refer to the business club projects created in S5 during unit 2, should have improved them at this stage and then prepare to pitch their projects (applying the steps of pitching) given a template of BMC (Business Model Canvas).</p>
<p>Explain different techniques used during the pitch of a business plan</p>	<p>Examine the key elements of business plan pitch</p>			
<p>Describe the key items to cover in business plan pitching</p>				

<p>Outline the techniques used in Business plan pitching</p>	<p>Apply the various techniques of business plan pitching</p>	<p>Recognize the various techniques of business plan pitching.</p>	<ul style="list-style-type: none"> - Target Market - Marketing strategy - Industry analysis - Management Team - Competition - Current status, amount of money requested and the projected use of funds <p>Techniques to pitch your business plan</p> <ul style="list-style-type: none"> - Writing only key points - Not reading them, speaking about them - Using visualisation, pictures, symbols, colours, tables - Making it short, concise, come to the point, not more than 10 min. - Reacting positively to questions - Using body language, voice, appearance - Trying to convince 	<p>Individual Activity: Each learner prepares a pitch for the individual projects they created while in S.5(should be improved at this stage). Ensure each individual has a specific business project they plan to or are implementing in their communities. Each learner is given a chance to present to the whole class.</p>
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Describe a business plan pitching process	Prepare a business pitching plan following the recommended process. Pitch for the business plan		<p>DURING PITCHING</p> <p>Pitching process:</p> <ul style="list-style-type: none"> - Greetings & thank audience for the attendance - Start with the Problem / gap identified after market analysis - Business idea and goals (Solution) - Target market - Benefits to the investors & society - Amount of money requested, projected use of it, and the anticipated Returns - The call to investors - Thank the audience - Receive feedbacks <p>AFTER PITCHING</p> <ul style="list-style-type: none"> - Integrate the suggestion & recommendations 	<p>Project Activity: Each learner creates a plan of how they will improve their pitching skills so as to be ready to pitch their business projects to potential funders.</p>
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Links to other subjects: English, Auditing, Management accounting, Taxation and Financial Accounting

Assessment criteria: Can pitch for individual projects appropriately.

Resources/Materials: Textbooks, Flipcharts, markers, Microphones and speakers, Projector, Computers etc.

TOPIC AREA: Business legal aspects			SUB-TOPIC AREA: Taxes and customs procedures	
S.6: Entrepreneurship	UNIT 5: Taxes and customs procedures		No. of periods: 12	
Key Unit Competence: To be able to interpret tax computations and declare goods/services from customs				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
Define the term tax and customs. Give examples of taxes paid by businesses in Rwanda	Analyse various types of taxes paid in Rwanda	Develop positive attitudes towards paying taxes. Appreciate different types of taxes.	<p>Meaning of:</p> <ul style="list-style-type: none"> - Tax - Customs <p>Taxes imposed in Rwanda</p> <p>Classification/types of taxes:</p> <ul style="list-style-type: none"> • Direct tax <ul style="list-style-type: none"> - Income tax - Property tax - Inheritance tax - Gift tax - Personal income • Indirect tax <ul style="list-style-type: none"> - Consumption tax/VAT - Customs duties - Excise duty 	<p>Debate Activity: Students debate on taxes as the key engine for development of a country.</p> <p>Use scenarios that involve different types of taxes and the role they play towards the development of the country. Relate the questions from the scenario on the meaning of taxes, the different types and role of taxes.</p> <p>Skills Lab 1: Learners visit a nearby RRA office at the sector level or invite any RRA officer to speak to them about taxes and types, with examples of taxes that affect their level of businesses. They identify the taxes that apply to their SBC and calculate how much they need to pay to operate regally, then teams present their findings.</p>

<p>State the role of taxes</p>	<p>Calculate the different taxes paid by a business</p> <p>Assess the role of taxes</p>	<p>Recognize the role of customs service department in the exportation and importation of goods</p>	<p>Computation of taxes</p> <ul style="list-style-type: none"> - VAT, - Income tax <p>Role of the taxes</p>	<p>Group Activity: In manageable groups, teams search on the meaning of customs, customs declaration, role of customs service department and customs offices in Rwanda.</p> <p>Skills Lab 2: Based on previous knowledge on customs and taxation in Rwanda and referring to the map of Rwanda learners in teams, answer the following questions</p> <ul style="list-style-type: none"> - Mention the main customs offices in Rwanda. - Why are there various customs offices in Rwanda?
<p>Define the term customs declaration</p>	<p>Differentiate documents necessary for goods declaration in customs</p>	<p>Advocate for compliance with customs procedure</p>	<p>Documents used in customs declaration.</p> <ul style="list-style-type: none"> - Transaction invoice - Transport documents, - Goods invoice - Import licence - Arrival declaration etc. 	<p>Based on the above findings, teams write a letter addressed to the head of any customs office on what they would want to change and why? Teams present their findings.</p>

<p>Explain the procedures of verifying, paying of customs duties and taking goods out of the customs</p>	<p>Describe the process related to customs procedures</p> <p>Fill sample documents involved in customs declaration</p>		<p>Customs offices in Rwanda</p> <p><i>Declaration procedures (the steps for customs declaration)</i></p> <ul style="list-style-type: none"> - Obtain notes of arrival of goods - Submit goods arrival notes for verification by RSB - Obtain manifest - Submit import document to the clearing agent for the tax calculation - Pay import tax. 	<p>Use of resourceful person: Invite a Customs declaration officer to guide learners on how to fill sample declaration forms.</p> <p>Role play: Simulation game on the process of exportation and importation of goods.</p> <p>Write a report on the lessons learned from the simulation game.</p> <p>Project Activity: Each learner writes a report on the process of declaring taxes under customs.</p>
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Links to other subjects: Economics

Assessment criteria: Can compute for various forms of tax and write a report on how to declare goods/services at customs.

Resources/Materials: Computers (Desktops & laptops), projectors, Manila papers and markers, flipcharts, scientific calculators, accounting software, accounting study books

TOPIC AREA: Business operations management		SUB-TOPIC AREA: Financial Management and Markets		
S.6: Entrepreneurship	UNIT 6: Financial Markets	No. of periods: 12		
Key Unit Competence: To be able to manage their finances responsibly and invest in capital markets				
Learning Objectives			Content	Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
Explain the meaning, and types of financial Markets	Distinguish between the various types of financial markets	Recognize the various types of financial markets.	<p>Financial markets</p> <ul style="list-style-type: none"> - Meaning and functions <p>Types of financial markets</p> <ul style="list-style-type: none"> - Money markets, - Capital markets, Commodity markets, Foreign Exchange markets, Derivatives market, etc. <p>Classes of financial markets</p> <ul style="list-style-type: none"> - Primary market - Secondary market <p>Capital markets</p> <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>Group Activity: In manageable groups, teams discuss the different ways that they would use to be part of the club activities and cooperatives in their communities. Let them present and relate their findings to financial markets, their meaning, and roles.</p> <p>Think, pair, share Activity: Students discuss the benefits of investing in the Capital Market.</p> <p>Group Activity: In manageable groups, teams search on: Capital markets instruments and participants. Write the findings and make a presentation.</p>
Explain the benefits of investing through the capital markets		Appreciate role of capital markets as source of finance		

<p>Describe the instruments of a capital market</p>		<p>Advocate for capital markets as a source of Investment</p>	<p>Capital Market instruments</p> <ul style="list-style-type: none"> - Shares - Bonds - Debentures - Stocks - etc. 	<p>Skills Lab: Use resourceful person from the nearby capital market authority or someone in the school community that has invested in financial markets to share with learners about financial markets in Rwanda. Learners in teams later, share the strategies and clear plans of how they will use to invest in capitals</p>
<p>Identify the requirements and procedure of listing a company on the Rwanda Stock Exchange</p>	<p>Analyse the procedures and requirements of joining the Rwanda Stock Exchange</p>	<p>Make informed decision when investing in the capital markets</p>	<p>How to invest in Rwanda stock exchange markets</p> <ul style="list-style-type: none"> - Pick a broker - Open a trading account with the broker - Choose the asset in which to invest - After making a decision, send a buy order via the broker - The transaction is completed once buying & selling prices match - The broker issues the transaction notification & charges their fees 	<p>Group Activity: In manageable teams, learners visit Rwanda stock exchange (RSE) website or ask a local community person that has invested in stock exchange to learn about companies that are listed and their stock prices.</p> <p>Role play: Students perform a simulation game where learners invest at a Stock exchange. Discuss lessons learned from the simulation and make a presentation.</p>

				Project Activity: Each creates a plan with clear ways and timelines of how and when they will invest in the stock exchange business.
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Links to other subjects: Economics

Assessment criteria: Can create plans on how they will invest in financial markets.

Resources/Materials: Resourceful person, audio visual, reference books, internet, video-clips

TOPIC AREA: Business operations management			SUB-TOPIC AREA: Accounting and inventory Management	
S.6: Entrepreneurship		UNIT 7: Stock Control		No. of periods: 10
Key Unit Competence: To be able to properly handle stock for the business				
Learning Objectives				
Knowledge and understanding	Skills	Attitudes and values	Content	Learning Activities
<p>Explain the meaning of stock, stock management and inventory</p> <p>Identify the necessary documents for stock management</p> <p>Describe the different methods of stock valuation</p>	<p>Differentiate between stock, stock management and inventory</p> <p>Interpret information on stock management documents</p> <p>Fill in documents in relation to stock management</p>	<p>Appreciate the need for inventory management in business</p> <p>Recognize the use of stock documents</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) - Inventory management systems: 	<p>Group Activity: Learners in manageable teams analyse the different items/resources used at school i.e. supplies, school materials and food, etc. They discuss how they are managed, and the likely documents used to manage school items, supplies and property. From the presentations let them define inventory, stock, and management of inventory.</p> <p>Skills Lab: Invite a school bursar to share with learners the necessary documents for stock management used in the school.</p> <p>Later and in manageable groups, teams later;</p> <ul style="list-style-type: none"> - Learners explain the different documents used in school to manage inventory and their importance.

	<p>Evaluate the use of perpetual and periodic inventories in each accounting period</p> <p>Prepare stock cards using LIFO, FIFO, and WAC valuation methods</p>		<p>Inventory management systems:</p> <ul style="list-style-type: none"> - Perpetual inventory - Periodic inventory <p>Inventory valuation 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) 	<ul style="list-style-type: none"> - The ways they will use to manage to manage stock for the business club <p>Have each team share the findings.</p> <p>Project Activity 1: Teams design stock documents that will be used for their Student Business Club's activities.</p> <p>Role play Activity: In teams, students role-play a situation where they have to use perpetual or periodic inventory methods.</p> <p>Case study: Create a case study that involves the use of FIFO, LIFO, WAC and have teams present the role of the given stock valuation method and how they will be used while handling business club's inventory.</p> <p>Project Activity 2: Each student creates 3 stock management documents for the business they tend to start.</p>
<p>Links to other subjects: Management Accounting, Mathematics</p>				
<p>Assessment criteria: Can create stock management tools for a given business.</p>				
<p>Resources/Materials: Research, internet, field visits, application exercises, sample stock management documents</p>				

TOPIC AREA: Work environment			SUB-TOPIC AREA: Work readiness	
S.6: Entrepreneurship		UNIT 8: Work habits and behaviour		No. of periods: 12
Key Unit Competence: To be able to apply for a job and maintain professional conduct at the workplace.				
Learning Objectives				
Knowledge and understanding	Skills	Attitudes and values	Content	Learning Activities
<p>Explain the purpose of job description, analysis, specification in recruitment & selection.</p> <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>Analyse a job description, specification, and advertisement.</p> <p>Apply for job opportunities</p> <p>Write a Curriculum Vitae & a cover letter</p>	<p>Appreciate the recruitment process for the employer.</p> <p>Find an appropriate job</p>	<p>Recruitment process for the employer.</p> <ul style="list-style-type: none"> - Job analysis - Job description - Job specification - Job advert <p>Finding/Applying for a Job</p> <ul style="list-style-type: none"> - Cover letter (definition and how to make it) - CV (definition and how to make it) 	<p>Skills lab 1 : In manageable groups, teams discuss and share experiences they have had from searching for and finding work. They should discuss:</p> <ul style="list-style-type: none"> - How did you start the process? - What resources did you use to find a job? - What steps did you take to find the job? - How long did it take? - What approaches worked well and what did not work? - For the business club, what process would its leadership go through if they wanted to hire a staff to work for the club? <p>Learners share the results of their discussion in front of the entire class.</p>

<p>Describe the interview process</p> <p>Identify the interviewing techniques used before, during and after the interview.</p>	<p>Use a variety of resources to find a job</p> <p>Demonstrate effective interviewing skills</p>	<p>Appreciate the interview process</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:</p> <p>Before the interview:</p> <ul style="list-style-type: none"> - Learn as much as you can about the organisation - Dress appropriately for the interview... etc. 	<p>Use of resourceful person: Have a panel of invited speakers/resourceful persons briefly share with learners about:</p> <ul style="list-style-type: none"> - How do their agency/organisation/businesses recruit people? - What are they looking for when hiring employees (types of skills, behaviours, attitudes)? <p>In teams, have learners summarise what they learnt from the resourceful person.</p> <p>Use of resources like libraries, newspapers, social media platforms like LinkedIn, internet, etc. Learners write up:</p> <ul style="list-style-type: none"> - The type of information found in the CV and a cover letter - The differences between a CV and a cover letter. - The elements of a well written CV and a cover letter.
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<p>Identify appropriate workplace behaviours and attitudes</p>	<p>Examine the appropriate workplace behaviours and attitudes</p>	<p>Advocate for appropriate workplace behaviour and attitudes</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 Behaviours and Attitudes</p> <ul style="list-style-type: none"> - Dress neatly and appropriately - Be on time - Be honest, etc. 	<p>Project Activity 1: Teams read sample CVs and cover letters provided. Teams create a CV and a cover letter to apply for any job opportunity at the district/sector level or a relevant job they read in given newspapers or heard from the radio.</p> <p>Skills lab 2: Have teams create 3-5 interview questions, then they role play about the interview questions. Let some of the responses from the role plays depict an interviewee as being unresponsive, disrespectful, unclear, not answering questions clearly etc., while others depict the interviewee with confidence and good responses. Learners then summarise what they have learnt from the role-plays and how they will apply it while employing different positions in the business club.</p> <p>Group Activity: In manageable groups/peers, teams discuss and share any previous work they have done (long- or short-term jobs, family businesses, etc.) and should discuss:</p>
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- What was the work setting? (office, shop, construction site.?)
- Did you need to follow any rules or regulations (dress, work hours)?
- What happened if you were not able to follow the rules?
- 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 behaviours and attitudes based on the scenarios and own experience. Let teams share what they learnt from such an experience.

Project Activity 2: Have each learner share a CV and a cover letter for a given job. Each learner searches for an appropriate job advert and then writes a cover letter and CV for that job

Links to other subjects: General Studies and communication skills.

Assessment criteria: Can be able to apply for a job, write a C.V and a cover letter.

Resources/Materials: Flipchart paper, makers, tape, sample CVs and cover letters, ball, or object to toss, reflection journals, card stock, crayons, paint, handouts, contact representatives from business sector, youth organisations, cooperatives, workplace scenarios, handouts; Work readiness training program

TOPIC AREA: Work environment			SUB-TOPIC AREA: Work Readiness	
S.6: Entrepreneurship		UNIT 9: Work safety and health		No. of periods: 10
Key Unit Competence: : To be able to apply standard health and safety practices and regulations in the workplace				
Learning Objectives				
Knowledge and understanding	Skills	Attitudes and values	Content	Learning Activities
Describe the importance of good personal care and healthy habits at work	Handle unsafe situations that could harm people while on the job	Promote healthy habits in daily life	<p>Safety and Health at Work Positive health and safety practices</p> <ul style="list-style-type: none"> - Healthy Habits: - 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 manageable groups, teams discuss, and share assigned health habits statements on “Habits for Good Health” using questions.</p> <ul style="list-style-type: none"> - What do you think this statement means? Give several examples that will help explain this health habit - Why is this health habit important? - How is this health habit important for the business club? <p>Skills Lab 1: Learners in teams are given different statements: Team 1: Germs be gone! (Personal hygiene practices); Team 2: Let’s eat! (Food sanitation practices); Team 3: Water and waste! (Clean water and toilet facilities), Team 4: hygiene in our business club: Team 5: Safety measures in our business club:</p>
Identify important health practices in the workplace	Practice ways to prevent accidents and getting sick at work.			
Explain how to prevent the spread of diseases and contamination at work				

<p>Explain why certain situations or substances are hazardous</p>	<p>Practice healthy habits in life and workplace</p> <p>Justify various situations that might be hazardous in a workplace.</p>	<p>Respond appropriately if there is a safety hazard, an accident or an emergence at work and in daily life</p> <p>Show concern for the hazards in the workplace.</p>	<p>Hazards in the workplace</p> <ul style="list-style-type: none"> - Safety hazards - Chemical hazards - Biological hazards, etc. 	<p>Learners in their teams discuss the information provided and then;</p> <ul style="list-style-type: none"> - Identify the health habits related to their assigned phrases - Discuss what they will do to promote safety and health measures for the given phrase. <p>From the discussions on the topics/phrases above, each group creates appropriate information and materials that will be used to promote safety and health measures in the school business club.</p>
<p>Identify ways of controlling hazards and staying safe</p>	<p>Examine the ways of making work safer.</p>		<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>Skills Lab 2: In manageable groups, teams list places that they have or would like to work from (construction sites, farms, stores, restaurants, offices, etc.), identify possible hazards and classify them as Safety, Chemical, Biological, or other Health hazards.</p> <p>Teams discuss how each hazard could harm them if not dealt with and propose mitigation strategies as well as strategies that will be applied to create a safe environment for business club activities.</p>

Describe the ways of responding to emergencies at the workplace.	Create ways of responding to emergencies at workplace	Deal with emergencies in life and workplace	<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 - Earthquake - Keeping safe at night <p>Hygiene practices at work</p>	<p>Group Activity: In manageable groups, teams use a game play to understand Responding to emergencies and staying healthy at work. Discuss responding to emergencies by using the questions:</p> <ul style="list-style-type: none"> - How do you feel about dealing with possible emergencies at work? - Have you ever had to deal with an emergency before? - With information learnt through the game, do you feel better able to handle an emergency? <p>Project Activity: Each student creates a safety tool that shows how they will deal with hazards in their communities.</p>
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Links to other subjects: Biology, Chemistry

Assessment criteria: Can create precaution and safety measures that can be applied by the school/ community.

Resources/Materials: Work readiness training program manual, Text books, photographs and pictures

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7. APPENDIX

Entrepreneurship subject over view for general education

In the Advanced Level, Entrepreneurship is compulsory for all combinations, this subject is allocated 3 periods per week; each period takes forty minutes i.e. Entrepreneurship will be allocated one hundred and twenty minutes per week. The following table demonstrate the content over view.

Topic Area	Sub-topic Area	Competences		
		S4	S5	S6
Entrepreneurial Culture	Career opportunities	Make rational entrepreneurial choices	Create a business project using Business Model Canvas (BMC)	Pitch a business plan
	Personal development	Make plans to achieve personal goals		
	Business startup and development	Identify community challenges and provide creative solutions	Apply market research in business	
		Generate business ideas and take advantage of opportunities		

Business legal aspects	Business laws and contracts	Apply laws in business operations	Create a business valid contract	
	Standardization culture	Apply standardization practices in business to acquire certification marks for business products	Comply with quality standards in business	Use EIA to manage the environmental effects of business activities
	Taxes and customs procedures			Interpret tax computations and declare goods / services from customs
Business Operations Management	Business organization and management	Create an organization structure for business enterprise	Practice good relations with business stakeholders	
			Demonstrate ability and knowledge of carrying out general office operations	
	Financial management and markets	Make rational investment decisions		Manage their finances responsibly and invest in capital markets
		Use banking and non-banking institutions' services		
	Accounting and Inventory management		Record appropriately business transactions in prime books	Prepare Ledger accounts and trial balance
				Prepare balance sheet and income statement
			Properly handle stock for the business	

Work environment	Work readiness			Apply for a job and maintain professional conduct at work place
				Apply standard health and safety practices and regulations in the workplace
Business growth and sustainable development	Technology in business		Appropriately use ICT in business	
	Socio-economic development		Apply the strategies for business growth	
			Evaluate the contribution of entrepreneurship towards socio-economic development	

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