

ENTREPRENEURSHIP

TEACHER'S GUIDE SENIOR 4 ASSOCIATE NURSING PROGRAM

First Edition

Copyright

© 2024 Rwanda Basic Education Board

All rights reserved.

This book is the property of Government of Rwanda

Credit should be given to REB when the source of this book is quoted.

FOREWORD

Dear teacher,

Rwanda Basic Education Board is honored to present this senior five entrepreneurship teacher's guide which serves as a guide to competence-based teaching and learning to ensure consistency and coherence in the learning of the entrepreneurship subject. The Rwandan educational philosophy is to ensure that learners achieve full potential at every level of education, which will prepare them to be well integrated in society and exploit employment opportunities.

In line with efforts to improve the quality of education, the government of Rwanda emphasizes the importance of aligning teaching and learning materials with the syllabus to facilitate their learning process. Many factors influence what they learn, how well they learn and the competences they acquire. Those factors include the relevance of the specific content, the quality of teachers' pedagogical approaches, the assessment strategies and the instructional materials available. We paid special attention to the activities that facilitate the learning process in which learners can develop ideas and make new discoveries during concrete activities carried out individually or with peers. With the help of the teachers, learners will gain appropriate skills and be able to apply what they have learnt in real life situations. Hence, they will be able to develop certain values and attitudes allowing them to make a difference not only to their own life but also to the nation.

This is in contrast to traditional learning theories which view learning mainly as a process of acquiring knowledge from the more knowledgeable who is mostly the teacher. In competence-based curriculum, learning is considered as a process of active building and developing of knowledge and understanding, skills and values and attitude by the learner where concepts are mainly introduced by an activity, situation or scenario that helps the learner to construct knowledge, develop skills and acquire positive attitudes and values.

I wish to sincerely extend my appreciation to the people who contributed towards the development of this teacher's guide. Any comment or contribution would be welcome for the improvement of this textbook for the next edition.

Dr. MBARUSHIMANA Nelson

Director General of Rwanda Education Board

ACKNOWLEDGEMENT

wish to express my appreciation to all the people who played a major role in development of this entrepreneurship textbook for Senior Five. It would not have been successful without the active participation of different education stakeholders.

Finally, my word of gratitude goes to the Rwanda Basic Education Board staff particularly those from Curriculum, Teaching and Learning Resources Department who were involved in the whole process of in-house textbook writing.

MURUNGI Joan

Head of Curriculum, Teaching and Learning Resources Department / REB

Table of Contents

FOREWORD	iii
ACKNOWLEDGEMENT	iv
INTRODUCTION	1
1.1. The structure of the guide.....	1
1.2. Methodological guidance.....	3
PART II: SAMPLE LESSON PLAN	21
UNIT 1 Initiation to Entrepreneurship	27
1.1. Unit Prerequisite	27
1.2. Cross-cutting issues to be addressed	27
1.3. Introductory activity, Unit 1	28
1.4. List of lessons (including assessment)	29
1.5. Skills lab 1	35
1.6. Unit 1 Summary	37
1.7. Additional Information	38
1.8. End of unit 1 assessment	39
UNIT 2 CAREER OPPORTUNITIES	40
2.1. Unit Prerequisite	40
2.2. Cross-cutting issues to be addressed	40
2.3. Guidance on the introductory activity	41
2.4. List of lessons (including assessment)	42
2.5. Skills lab 2	50
2.6. Unit 2 Summary	52
2.7. Additional Information	53
2.8. End of unit 2 assessment	54
2.9. Additional Activities	55
UNIT 3 BUSINESS IDEAS AND OPPORTUNITIES	58
3.1 Key Unit Competency:.....	58
3.2 Prerequisite	58
3.3. Cross-cutting issues to be addressed	58
3.4. Generic competencies	59
3.5. List of Lessons including assessments	60
END UNIT 3 ASSESSMENT	73
UNIT 4 SETTING GOALS	75
4.1. Key unit competence	75
4.2. Unit Prerequisite	75
4.3. Cross-cutting issues to be addressed	75
4.4. Guidance on the introductory activity	76

4.5. List of lessons (including assessment)	77
4.6. Guidance to Skills lab	84
4.7. Unit 4 Summary	85
4.9. Additional Information	86
4.9. End of unit 3 assessment	87
4.10. Additional Activities	87
UNIT 5 MARKET RESEARCH	89
5.1 Key Unit Competence	89
5.2 Unit Prerequisite	89
5.3 Cross-cutting issues to be addressed	89
5.4 Guidance on the introductory activity	90
5.5 List of lessons (including assessment),	93
5.6 Summary of the unit 5	102
5.7 Additional information	103
5.8 End Unit 5 Assessment	103
5.9. Additional Activities	105
UNIT 6 BUSINESS GROWTH AND DEVELOPMENT	108
6.1. Key Unit competence	108
6.2. Prerequisite	108
6.3. Cross-cutting issues to be addressed	108
6.4. Guidance on the introductory activity	109
6.5. List of lessons (including assessment). Lesson title/probable heading	111
6.7. Additional information	121
6.8. End unit 6 assessment	123
6.9. Additional activities	124
UNIT 8 Forms of business organizations	125
8.1 Key unit competence	125
8.2 Pre-requisite	125
8.3 Cross-cutting issues to be addressed	125
8.4 Guidance on the introductory activity	126
8.5 List of lessons (including assessment)	129
8.6. Skills lab 8	133
8.7. Unit 8 Summary	135
8.8. Additional information	137
8.9. End unit 8 assessment	137
UNIT 9 BUSINESS ORGANIZATION STRUCTURE	142
9.1 Key unit competence:	142
9.2 Prerequisite	142
9.3 Cross-cutting issues to be addressed	142
9.4. Guidance on the introductory activity	143

9.5 List of lessons (including assessment). Lesson title/probable heading	145
9.6. Unit 9 Summary	157
9.7. Additional information for teachers	157
9.8. End unit assessment	160
9.9. Additional activities	161
UNIT 10 Employee recruitment process	164
10.1. Key unit competence:	164
10.2 Prerequisite	164
10.3. Cross-cutting issues to be addressed	164
10.4. Guidance on the introductory activity	165
10.5. List of lessons (including assessment). Lesson title/probable heading	167
10.6.Skills Lab 10	172
10.7. Unit 10 Summary.....	173
10.9. End unit assessment	176
10.10. Additional activities	176
UNIT 11 TEAM LEADERSHIP	177
11.1. Key Unit Competence.....	177
11.2. Unit Prerequisite	177
11.3. Cross-cutting issues to be addressed	177
11.4. Guidance to Introductory activity	179
11.5. List of lessons (including assessment)	180
11.5 Skills lab 11	189
11.6. Unit 11 Summary	191
11.7. Additional information	192
11.8. End of unit 11 assessment	193
11.9 Additional Activities	194
UNIT 12: DRAFTING A VALID BUSINESS CONTRACT	196
12.1 Key unit competence.....	196
12.2 Unit Pre-requisite.....	196
12.3 Cross-cutting issues to be addressed	196
12.4 List of lessons (including assessment)	198
UNIT 13 Taxes in business	209
13.1 Key Unit Competence.....	209
13.2 Unit Prerequisite	209
13.3 Cross-cutting issues to be addressed	209
13.4 List of lessons (including assessment)	211
13.5. Skills lab 13	218
13.6. Unit 3 Summary	220
13.8. End of unit 1 assessment	223
13.7. Additional Activities	224
Bibliography.	226

INTRODUCTION

The purpose of this teacher's guide is to help you implement the entrepreneurship syllabus. It is designed to stimulate you to create exciting and meaningful lessons by enabling you to choose relevant and purposeful activities and teaching strategies. It will encourage you to undertake research and look for new and challenging ways of facilitating students' learning. The teacher's guide and the syllabus must be used side by side. The syllabus states the learning objectives for the subject and each unit and outlines the content and skills that students will learn, and the assessment requirements.

The teacher's guide provides direction for you in using the outcomes approach in your classroom using a step-by-step approach. This teacher's guide provides examples of teaching and learning strategies for entrepreneurship, elaboration of suggested activities and content, detailed information on how to mark assessment tasks and the resources needed to teach entrepreneurship.

1.1. The structure of the guide

This section presents the overall structure, the unit and sub-heading structure to help tutors understand the different sections of this guide and what they will find in each section.

◆ Overall structure

This teacher's guide has three main parts as follows:

◆ Part I: General Introduction.

This part provides general guidance on how to develop the generic competences and integrate cross cutting issues. how to cater for learners with special educational needs, active methods and techniques of teaching entrepreneurship and guidance on assessment.

◆ Part II: Sample lesson plan

This part provides a sample lesson plan developed and designed to help teachers develop their own lesson plans.

◆ Part III: Unit development

This is the core part of this teacher's guide. Each unit is developed following the structure below. The guide ends with references.

◆ Structure of a unit

Each unit is made of the following sections:

- **Unit title: From the syllabus**

- **Key unit competence: From the syllabus**
- **Prerequisites (knowledge, skills, attitudes, and values)**

This section indicates prior knowledge, skills and attitudes of learners required for the success of the unit. The competence-based approach calls for connections between units/topics within a subject and interconnections between different subjects. The teacher will find an indication of those pre-requisites and guidance on how to establish connections.

- **Cross-cutting issues to be addressed.**

This section suggests cross-cutting issues to be integrated depending on the unit content. It provides guidance on how to come up with the integration of the issue.

Note that the issue indicated is a suggestion; teachers are free to take another cross-cutting issue taking into consideration the learning environment.

- **Guidance on the introductory activity:**

Each unit starts with an introductory activity in the learner’s book. This section of the teacher’s guide provides guidance on how to conduct this activity and related answers.

Note that learners may not be able to find the right solution but they are invited to predict possible solutions or answers. Solutions are provided by learners gradually through discovery activities organized at the beginning of lessons or during the lesson.

- **List of lessons/sub-heading**

This section presents probable lesson titles/suggested list of lessons in a table, lesson objectives copied or adapted from the syllabus and duration for each lesson. Each lesson /subheading is then developed.

- **End of each unit**

At the end of each unit the teacher’s guide provides the following sections:

- ✓ Summary of the unit which provides the key points of content developed in the student’s book.
- ✓ Additional information which provides additional content compared to the student’s book for the tutor to have a deeper understanding of the topic.
- ✓ End unit assessment which provides the answers to questions of end unit assessment in the textbook and suggests additional questions and related answers to assess the key unit competence.
- ✓ Additional activities: remedial, consolidation and extended activities. The purpose of these activities is to accommodate each learner (slow,

average, and gifted) based on end unit assessment results.

◆ **Structure of each-subheading/lesson title**

Each lesson/sub-heading is made of the following sections:

- ✓ Lesson /Sub-heading title
- ✓ Pre-requisites/Revision/Introduction

This section gives a clear instruction to the teacher on how to start the lesson

- ✓ **Teaching resources:** This section suggests the teaching aids or other resources needed in line with the activities to achieve the learning objectives.
- ✓ Teachers are encouraged to replace the suggested teaching aids by the ones available in their respective schools and based on learning environment.
- ✓ **Learning activities:** This section provides a short description of the methodology and any important aspect to consider. It provides also answers to learning activities with cross reference to textbook/learner's book:
- ✓ **Exercises/application activities:** This provides answers for exercises/application activities with cross reference to the textbook/learner's book

1.2. Methodological guidance

1.2.1. Developing competences

Since 2015, Rwanda shifted from a knowledge based to a competence-based curriculum for pre-primary, primary and general secondary education. This review comes as a response to the needs of learners, society, and the labor market. With a holistic learner-centered approach, it demands major changes in teaching methodology and the use of a wider range of assessment techniques focusing more on formative or on-going continuous assessment. This has implications for teacher education and the necessary provision of support and guidance provided to colleges to ensure effective implementation. The review was to align the pre-service tutor education programs to the new National Basic Education competence-based curriculum.

This called for changing the way of learning by shifting from teacher centered to a learner-centered approach.

Teachers are not only responsible for knowledge transfer but also for fostering student's learning achievement and creating safe and supportive learning environment. It implies also that a student has to demonstrate what he/she is able to do using the knowledge, skills, values and attitudes acquired in a new or different or given situation.

The competence-based curriculum employs an approach of teaching and learning based on discrete skills rather than dwelling on only knowledge or the cognitive domain of learning. It focuses on what learners can do rather than what learners know. Learners develop basic competences through specific subject unit competences with specific learning objectives broken down into knowledge, skills, and attitudes. These competences are developed through learning activities disseminated in learner-centered rather than the traditional didactic approach. The student is evaluated against set standards to achieve before moving on.

In addition to specific subject competences, learners also develop generic competences which are transferable throughout a range of learning areas and situations in life.

Below is an example of how generic competences can be developed in the subject of Entrepreneurship

- **Critical Thinking:** Learners analyze their environment or community for problems or challenges faced and the causes. After, they suggest possible remedies to the identified problem during generation of business ideas and opportunities.
- **Research and problem solving:** Learners collect data using interviews, questionnaires, and any other tool, analyze the data gathered and suggest solutions regarding business customers' behavior in business unit.
- **Creativity and Innovation:** Learners analyze resources such as waste materials existing in the community or environment. They develop or come up with new ways of utilizing such resources or how they can be put to use again in generating business ideas and opportunities.
- **Communication Skills:** Learners can present themselves and their abilities by writing application letters or CVs to potential employers. Can write different documents such as Memos, Notices in a clear and understandable language to convey on information effectively during interpersonal communication
- **Teamwork, Cooperation, Personal and Interpersonal management, and life skills:** Learners in teams complete different tasks where each may take on a different role while complementing each other's strengths and weaknesses in team leadership. Alternatively, teams compete to prepare and present a business plan for their team projects to potential investors or financial institutions.

- **Lifelong Learning:** Learners lead a problem solving and decision-making process in a team. Do a self-evaluation to identify own areas of strengths, areas of weaknesses and propose strategies for enhancing and improving in a team leadership. Alternatively, learners analyze a scenario involving conflicts at a workplace, identify the causes, suggest solutions, and propose how they will apply the learned lessons to similar situations in real situations

1.2.2. Addressing cross-cutting issues

Among the changes in the competence-based curriculum is the integration of cross cutting issues as an integral part of the teaching learning process-as they relate to and must be considered within all subjects to be appropriately addressed. There are eight cross cutting issues identified in the national curriculum framework. (See annex 2).

Some cross-cutting issues may seem specific to particular learning areas/subjects but the teacher needs to address all of them whenever an opportunity arises. In addition, learners should always be given an opportunity during the learning process to address these crosscutting issues both within and out of the classroom.

Below are examples on how crosscutting issues can be addressed in entrepreneurship subject:

- **Gender education:** Remind learners that both males and females have similar opportunities, rights, and obligations in the workplace, and therefore need to be treated fairly and equally when dealing with contracts or resolving conflicts. People’s opinion of gender roles should not deny or hinder one’s right or responsibilities to meet his or her contractual obligations while teaching contracts in business operations.

- **Environment and sustainability:** During generation of business ideas and opportunities, learners need to acknowledge that the greatest source of business ideas and opportunities is the environment, and one cannot implement his/her opportunity into a profitable business without the environment. So, throughout the unit/lesson learners have appreciate the need to take great care for environment as it is paramount for continued business ideas and opportunity generation as well as survival of the business activities.

- **Inclusive education:** Learners all need to realize that universal laws do not discriminate as they do apply to all regardless of social, economic, political, physical background. Emphasis should be put on how we all have the same rights. During business organization unit, learners may discuss and appreciate need to respect and advocate for employer’s and worker’s rights and responsibilities at a workplace.

- **Peace and Values:** Right before the lesson begins; there are quite a lot of opportunities for tutors to promote peace and values among learners. Being punctual for activities (time management), involvement in various activities (teamwork),

keeping their school environment clean (responsibility), greeting one another are among such opportunities (empathy). In a lesson the tutor should encourage learners to greet one another, create a conducive learning environment, clean the chalkboard, arrange the classroom, and assist one another with pens, books, class work, among others. Also in case of conflicts within a lesson, take time to address the conflicts and discuss with learners the need to resolve conflicts amicably. You may also give learners an opportunity to participate in conflict resolution and decision making.

- **Comprehensive sexuality education (HIV/AIDS, STI, Family planning, Gender equality and reproductive health):** During the lessons/activities, learners should be given an opportunity to discuss freely about the various changes they are undergoing, as they are adolescents. They should be aware of how to manage the changes in their bodies, discuss HIV/AIDS without stigmatization, STIs and how to control them, family planning gender equality and reproductive health. Learners should be encouraged to seek for appropriate help whenever needed. This may not directly fit or come in the lessons but utilize opportunities observed among the learners both in and outside of the class.

- **Financial Education:** For example, in setting personal goals, learners may be requested to make a plan of what they plan to save, how much and when they plan to achieve their saving goals. Learners may describe strategies to reduce spending and increase savings to become financially fit. In every lesson, learners can share briefly their progress towards their goals: how much, strategies that worked and what needs to improve on.

- **Standardization Culture:** In every lesson take an opportunity to share with learners that standards should be respected since they are part and parcel of our lives. From school uniform to class size, to lesson duration, language of instruction, among others. So always, create opportunities to have learners discuss where standards apply and when they need to be conscious about standards during their everyday and business activities. Entrepreneurs require standards to be able to generate ideas, create opportunities, gather resources, start, and operate businesses successfully. Throughout the unit of Standardization will be the opportunity to learn all concepts related to standardization Culture and to see how it can be applied in different areas.

- **Genocide Studies:** Learners need to become aware that all human beings are equal and have equal rights. At the work place they should avoid and denounce all instances that result into other's rights being violated. Give learners opportunities to share how an entrepreneur can promote the fight against genocide ideologies during generating ideas, creating opportunities, gathering resources, starting, and operating businesses successfully. During rights and responsibilities session, learners relate the genocide of 1994 against the Tutsi and violation of human rights.

1.2.3 Attention to special educational needs and inclusive education

In the classroom, learners learn in different ways depending on their learning pace, needs or any other special problems they might have. However, a teacher has the responsibility to know how to adopt his/her methodologies and approaches in order to meet the learning need of each student in the classroom. Also, teachers need to understand that learners with special needs; need to be taught differently or need some accommodations to enhance the learning environment. This will be done depending to the unit and the nature of the lesson. In order to create a well-rounded learning atmosphere, tutors need to:

- Remember that learners learn in different ways so they have to offer a variety of activities (e.g., role-play, music and singing, word games and quizzes, and outdoor activities)
- Maintain an organized classroom and limit distraction. This will help learners with special needs to stay on track during lesson and follow instructions easily.
- Vary the pace of teaching to meet the needs of each learner. Some learners process information and learn more slowly than others.
- Break down instructions into smaller, manageable tasks. Learners with special needs often have difficulty understanding long-winded or several instructions at once. It is better to use simple, concrete sentences in order to facilitate them understand what you are asking.
- Use clear and consistent language to explain the meaning (and demonstrate or show pictures) if you introduce new words or concepts.
- Make full use of facial expressions, gestures and body language.
- Pair a learner who has a disability with a friend. Let them do things together and learn from each other. Make sure the friend is not overprotective and does not do everything. Both learners will benefit from this strategy.
- Use multi-sensory strategies. As all learners learn in different ways, it is important to make every lesson as multi-sensory as possible. Learners with learning disabilities might have difficulty in one area, while they might excel in another. For example, use both visual and auditory cues.

Below are general strategies related to each main category of disabilities and how to deal with every situation that may arise in the classroom. However, the list is not exhaustive because each learner is unique with different needs and that should be handled differently.

Strategy to help a learner with developmental impairment:

- Use simple words and sentences when giving instructions.
- Use real objects that the learner can feel and handle; rather than just working abstractly with pen and paper.
- Break a task down into small steps or learning objectives. The learner should start with an activity that s/he can do already before moving on to something that is more difficult.

- Gradually give the learner less help.
- Let the learner work in the same group with those without disability.

Strategy to help a learner with visual impairment:

- Help learners to use their other senses (hearing, touch, smell and taste) to play and carry out activities that will promote their learning and development.
- Use simple, clear and consistent language.
- Use tactile objects to help explain a concept.
- If the learner has some sight difficulties, ask them what they can see.
- Make sure the learner has a group of friends who are helpful and who allow the child to be as independent as possible.
- Plan activities so that learners work in pairs or groups whenever possible

Strategy to help a learner with hearing impairment:

- Always get the learner's attention before you begin to speak.
- Encourage the learner to look at your face.
- Use gestures, body language and facial expressions.
- Use pictures and objects as much as possible.
- Keep background noise to a minimum.

Strategies to help learners with physical disabilities or mobility difficulties:

- Adapt activities so that learners who use wheelchairs or other mobility aids can participate. Ask parents/caregivers to assist with adapting furniture e.g. The height of a table may need to be changed to make it easier for a learner to reach it or fit their legs or wheelchair under.
- Encourage peer support
- Get advice from parents or a health professional about assistive devices

Adaptation of assessment strategies

Each unit in the teacher's guide provides additional activities to help learners achieve the key unit competence. Results from assessment inform the teacher which learner needs remedial, consolidation or extension activities. These activities are designed to cater for the needs of all categories of learners; slow, average, and gifted learners respectively.

1.2.4. Guidance on assessment

Assessment is an ongoing process of identifying, gathering and interpreting information about students' achievement of the learning outcomes and can be integrated into the students' normal learning activities. Assessment is an important part of teaching and learning. It is used to:

- **Evaluate and improve teaching and learning**
- **Report achievement**

- **Provide feedback to students on their progress.**

Types of Assessment

- **Assessment for learning (Continuous/ formative assessment):**

Assessment for learning is often called formative assessment and is an assessment that gathers data and evidence about student learning during the learning process. It enables you to see where students are having problems and to give immediate feedback, which will help your students learn better. It also helps you plan your lessons to make student learning and teaching more effective. Often it is informal and students can mark their own work or their friends. An example is a quick class quiz to see if students remember the important points of the previous lesson.

- **Assessment of learning (Summative assessment):** Assessment of learning is often called summative assessment. It is used to obtain evidence and data that shows how much learning has occurred, usually at the end of the term or unit. End of year examinations are examples of summative assessment. It is usually done for formal recording and reporting purposes.

Assessing Entrepreneurship units

In the entrepreneurship syllabus, the key unit competences, which link to the broad learning outcomes, are assessed through specified assessment tasks using a range of assessment methods. Assessment criteria for each unit outcome provide clear indications of how, and to what extent, the achievement of the learning outcomes may be demonstrated. Performance standards, marking guides and assessment criterion help teachers with the marking process and this ensures that assessment is consistent across schools.

When you set a task, make sure that:

- The requirements of the task are made as clear as possible to the student
- The assessment criteria and performance standards or marking guides are provided to the student so that they know what it is that they have to do
- Any sources or stimulus material used are clear and appropriate to the task
- Instructions are clear and concise
- The language level is appropriate for the grade
- It does not contain gender, cultural or any other bias
- Materials and equipment needed are available to students
- Adequate time is allowed for completion of the task.

Feedback

- When you assess the task, remember that feedback will help the student understand why he/she received the result and how to do better next time.

Feedback should be:

- Constructive so that students feel encouraged and motivated to improve
- Timely so that students can use it for subsequent learning
- Prompt so that students can remember what they did and thought at the time
- Focused on achievement and effort of the student
- Specific to the unit learning outcomes so that assessment is clearly linked to learning.

Feedback can be:

Informal or indirect – such as verbal feedback in the classroom to the whole class, or person to person

- **Formal or direct** – in writing, such as checklists or written commentary to individual student either in written or verbal form
- **Formative** – given during the topic with the purpose of helping the student know how to improve for example use of portfolios as a tool of assessment during, after or at end of the lesson.
- **Summative** – given at the end of the unit with the purpose of letting the students know what they have achieved for example use of portfolios as a form of end of unit assessment (refer to labs at the end of every unit)

Tests

A test is a formal and structured assessment of student achievement and progress which the teacher administers to the class. Tests are an important aspect of the teaching and learning process if they are integrated into the regular class routine and not treated merely as a summative strategy. They allow students to monitor their progress and provide valuable information for you in planning further teaching and learning activities. Tests assist student learning if they are clearly linked to the outcomes. Evidence has shown that several short tests are more effective for student progress than one long test. It is extremely important that tests are marked and that students are given feedback on their performance. There are many different types of tests. Tests should be designed to find out what students know and about the development of thinking processes and skills. Open questions provide more detailed information about achievement than a question to which there is only one answer

Principles of designing classroom tests

Tests allow a wide variety of ways for students to demonstrate what they know and can do. Therefore;

- Students need to understand the purpose and value of the test
- The test must assess intended outcomes
- Clear directions must be given for each section of the test
- The questions should vary from simple to complex
- Marks should be awarded for each section
- The question types (true/false, fill-in-the-blank, multiple choice, extended response, short answer, matching) should be varied.

Tests should:

- Be easy to read (and have space between questions to facilitate reading and writing)
- Reflect an appropriate reading level
- Involve a variety of tasks
- Make allowance for students with special needs
- Give students some choice in the questions they select
- Vary the levels of questions to include gathering, processing, and applying information
- Provide sufficient time for all students to finish.

Teacher assessment

Assessment is a continuous process. You should;

- Always ask questions that are relevant to the outcomes and content
- Use frequent formative tests or quizzes
- Check understanding of the previous lesson at the beginning of the next lesson through questions or a short quiz
- Constantly mark/check the students' written exercises, class tests, homework activities
- Use appropriate assessment methods to assess the tasks.

Self-assessment and peer assessment

Self and peer assessment helps students to understand more about how to learn. Students should be provided with opportunities to assess their own learning (self-assessment) and the learning of others (peer assessment) according to set criteria.

Self and peer assessment:

- Continues the learning cycle by making assessment part of learning
- Shows students their strengths and areas where they need to improve
- Engages students actively in the assessment process
- Enables students to be responsible for learning

Helps students understand the assessment criteria and performance

standards.

1.2.5 Students' learning styles and strategies to conduct teaching and learning

process

- How students learn
- What I hear I forget.
- What I hear and see I remember a little.
- What I hear, see and discuss I begin to understand.
- What I hear, see, discuss and do, I acquire knowledge and skills.
- What I teach to another, I master.

(Active Learning Credo statement by Silberman 1996)

In support of this are the findings that we remember:

- 20% of what we hear
- 40% of what we see
- 90% of what we see, hear, say, and do or what we discover for ourselves.

A student-centered approach to learning

Different students learn in different ways. Some students learn best by writing, others by talking and discussing, others by reading and others by listening. Most students learn by using a combination of those. All students learn skills through practicing and repetition. You need to use a variety of teaching strategies to cater for the different ways your students learn.

The selection of teaching method should be done with the greatest care and some of the factors to be considered are:

The uniqueness of subjects; the type of lessons; the learning objectives to be achieved; the allocated time to achieve the objective; instructional materials available; the physical/sitting arrangement of the classroom, individual students' needs, abilities and learning styles.

Teaching and learning strategies

In order to cater for different students' learning styles and to assist and encourage students to learn, teachers need to perform certain tasks. These are teaching strategies.

You need to engage students directly in learning but there are times when you have to take charge of the learning in the class and teach particular concepts or ideas

Teaching strategies include:

- - Group work
 - Skills lab

- Research/inquiry
- Class discussions/debates
- Problem-solving activities
- Teacher talk, instructions, explanations, lectures or reading aloud
- Directed question and answer sessions
- Audio-visual presentations
- Textbooks or worksheets
- Directed assignments
- Demonstration and modeling
- Guest speakers
- Classroom displays.

1.2.6 Student Business Club and Skills lab

a) Student Business Clubs

What – Create Real Student Businesses

The student business club (SBC) is an extra-curricular activity to enhance student learning of entrepreneurial competencies.

It is a club in which students work in groups under the supervision of their teacher to raise money, create and sell products & services, and manage their businesses.

Why – Learning by Doing

Entrepreneurship is a practical subject. Students must have time to practice. By running a mini business enterprise called “projects”, students learn entrepreneurial competencies practically. Students need products and services to apply the entrepreneurial competences.

Student Business Club:

- Give learners the practical experience to do business.
- Enhance the learner’s entrepreneurial competences.
- Apply the knowledge, skills, and attitudes learned.
- Inspire young people to succeed in the global economy.

Student business club exhibitions are a practical assessment tool where students publicly demonstrate their skills, attitudes, and competencies by exhibiting products and services done in business club.

Who – The Club is Open to All Students

A’ level Entrepreneurship students typically lead the student business club. The Club runs multiple different business projects managed by small teams (Skills Lab teams). The club has student leaders and recruits club members from the total

school population to join them.

How – Students Lead Business Projects

The club is student-led but is supervised by entrepreneurship teacher(s).

The Club should be student run. Students should be actively engaged in idea generation, planning, procurement, sales, record keeping, and decision making. Teachers should only guide them. Clubs should start small with what the students can afford. Clubs should start with or no capital and use recycled materials and seeds only! Teachers should not ask the administration to give the Club huge sums of money to start operating. The Club experiences should reflect the real business world. No one will just give them big capital for free when they graduate, so you should request only what is realistic. Club funds and profits should be kept in a safe and secure place. The best place is a club account with the school bursar. Students should not keep Club money in their suitcases as cases of theft and misuse of funds will arise. The patron should organize inter Club competitions / exhibitions at school to motivate students to work to succeed and to showcase the Club work to the rest of the stakeholders.

Skills Lab Teams meet during extracurricular time to create their business projects. The student business club holds regular club meetings to plan and coordinate activities. Student products & services are sold in and out of school.

Business club structure

Club Set Up	Club Management	Club Sales & Exhibition
Elect club leadership & write constitution	Create innovative products	Keep business records
Recruit club members	Fundraise during visitation day/parents' days	Invest income
Propose product ideas	Sell products & services	Prepare for student business exhibitions

When – Extra-curricular time

Student Business Clubs meet a time convenient for students, after classes. The Student Business Club is one of the best extra-curricular activities that strengthens both academic and practical competencies.

Where – In-school and back home

Student businesses club activities take place both in school and in the community. Club members can decide to sell their products and services to fellow students,

teachers, the school administration, or community members. Both boarding and day students can participate in student business clubs. Day students typically set up projects back home that can grow into small businesses after graduation.

School Stakeholder Business Club Roles:

School Administration	<ul style="list-style-type: none"> ▪ To perform advisory and supervisory roles in the school. ▪ To link the business club to the community and other schools. ▪ To provide the business club with required facilities to operate such as land, room. ▪ To provide market for some students' products and services.
Club Patrons / Entrepreneurship Teacher	<ul style="list-style-type: none"> ▪ Oversee the activities of the club. ▪ Link students to the administration. ▪ Keep records regarding student's performance in the business club ▪ Find resources and opportunities for students.
Staff Members	<ul style="list-style-type: none"> ▪ Support the club in its activities. ▪ Offer expertise in the area of specialization when required. ▪ Can invest in the business club. ▪ Link the business club with other school clubs.
Parents and community	<ul style="list-style-type: none"> ▪ Providing a favorable environment for students to develop and nurture their talents and skills. Community is the market to students' products or services. ▪ Community members can also act as advisers to students' projects and clubs. ▪ In case the students' project is in the community and requires land, the community members may offer land for students' project.
Students	<ul style="list-style-type: none"> ▪ To be members of the business club. ▪ To fundraise or find available resources to run the club. ▪ To actively participate in the activities of the club. ▪ To keep records of the business club.

b) Skills Lab

i. What is a skills lab?

Skills lab is a method of teaching where students are required to complete learning activities working in manageable groups. Skills Labs are a no cost, easy method to change teacher's pedagogy from theory-based to competence-based instruction.

The basic characteristics of Skills Lab are:

- It takes place during a double period (80 minutes)
- Students work in small groups (manageable teams)
- 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 plat form for practicing real life activities through making products.

Note

Skills lab as a methodology of teaching can be used at any time within a unit (i.e. at the start, during or at the end of the unit). It can be used as a method of teaching during teaching and learning of a given lesson NOT necessarily only at the end of the week. However, within this Teachers' Guide, you have been provided with skills lab model lesson which appears at the end of every lesson.

Skills Lab follows a 3-part format, which helps teachers plan for practical and Competence-based lessons. This format includes Build, Practice and Present, described below:

ii. Steps of skills lab lesson plan



Build

- Skill Building
- Knowledge share: creatively introducing new concepts and principles connecting to prior knowledge.
- How-to skills: demonstrating or outlining steps for skills development.



Practice

- Practicing skills in small groups
- Hands-on activities: Community or customer research, product making, problem solving, experiments, design.



Present

- Groups present skills
- Presentations: Mastering visual, written and spoken presentation skills
- Reflections: Reflect on concepts and principles learned through real life application.

iii. Use of Present Boards and Portfolios during Skills Lab

Present boards are boards made by learners using locally available resources that contain learners' work/achievements. When learners finish their work from presentations as a group, it's hang on the present board. This can be used by both the teacher and students for reference.

The biggest sign of a successful skills lab is the activities students complete. And how do we know whether students completed their group activity? It's through **Present Boards**. Each team has their own board to display all the work they completed during the Skills Lab. At the end of each Skills lab, each team makes a verbal presentation to the class and shows their Present Board.

	When?	How?	Where?
Present Boards	Last activity of each Skills Lab. Each lab team/group has their own Present Board.	Made by students. Boards have cool designs to showcase the notes and work product for each lab	Boards are hung on the walls of classroom and kept there for others to see

iv. Relationship between Portfolios and Present Boards

What is a Student Portfolio?

A portfolio is a collection of student work for individual assessment. Learners fill their portfolios by completing a series of assignments. These individual assignments are the evidence that students have mastered a learning objective. Each assignment requires learners to apply the skill they learned in that unit practically.

Portfolios are the basis for Skills Lab. First, teachers create the portfolio assessment

for students to complete.

Skills Lab is when students will work upon group activities to prepare for completing the portfolio assessment individually. Skills Lab is one of your teacher's normal lessons (no extra time is needed) that are especially designated for the purpose of students working in groups to complete their activities. Skills Lab prepares students to complete portfolio assignments on their own after classes. So, the classroom activity should connect directly to the portfolio assignment.

For example, they set goals as a group in class, and set individual goals as portfolio assignment.

	Done by?	When?	Where?
Present boards	Groups	During Skills Lab	On Present Boards
Portfolios	An Individual	As an Assignment	In Portfolio Folder

v. Relationship between Portfolios and Back Home Projects (BHPs)

Back Home Projects (BHP) refer to projects of business activities that are started up by students in their communities. These projects can be started during school or after school. The teacher has a role of encouraging and supporting students to start up BHP during school.

BHPs are meant to help learners apply skills and attitudes acquired during skills lab and business club activities. However, they still require support and mentoring from the teacher on how to start and maintain BHPs.

The portfolio assignments given to students should be able to challenge them to start BHPs. For example, preparing a journal template for the businesses they intend to start.

vi. Other components of student portfolio

Tutors should also guide learners about the use of K-W-L (what learners already know, what they want to know, what they have learnt). This should be done after the introductory activity of each unit to help assess how much the students already know and what they would be interested in learning about the unit. Learners write under (K-what I know, what I want to know)

At the end of the unit, the tutor comes back to K-W-L and asks the learners to complete the last column which is (What they have learnt). The students should keep that sheet in their student portfolio.

K-W-L chart

UNIT:

What I know	What I want to know	What I learned

1.2.7. Steps for a lesson in active learning approach

Generally, the lesson is divided into three main parts whereby each one is divided into smaller steps to make sure that learners are involved in the learning process. Below are those main parts and their small steps:

1) Introduction

Introduction is a part where the teacher makes connection between the previous and current lesson through appropriate techniques. The teacher opens short discussions to encourage learners to think about the previous learning experience and connect it with the current instructional objective. The teacher reviews the prior knowledge, skills and attitudes which have a link with the new concepts to create good foundation and logical sequencings.

Development of the new lesson

The development of a lesson that introduces a new concept will go through the following small steps: discovery activities/prediction, presentation of learners' findings, exploitation, synthesis/summary and exercises/application activities, explained below:

◆ Discovery activity/prediction

Step 1

- The teacher discusses with students to take responsibility of their learning
- He/she distributes the task/activity, necessary resources and gives instructions related to the tasks (working in groups, pairs, or individuals to instigate collaborative learning, to discover knowledge to be learned). Teacher can

ask questions to find out what participants know already, before sharing new information. Very often, someone in the class will know something about what you are going to learn together. So, it is always good to find that knowledge. Teacher can also see if participants have misunderstandings which you can correct during the session.

Step 2

- The teacher let the students work collaboratively on the task.
- During this period the teacher refrains to intervene directly in the working of activity or results/findings of the task
- He/she then monitors how the students are progressing towards the results, output, results, and expectations knowledge to be learned and boost those who are still behind (but without communicating to them the knowledge).

Presentation of learners' productions

- In this period, the teacher invites representatives of groups to share their productions/findings.
- After three/four or an acceptable number of presentations, the teacher decides to engage the class into exploitation of the students' productions.
- Exploitation of learner's productions
- The teacher asks the students to evaluate the productions: which ones are correct, incomplete or false
- Then the teacher judges the logic of the students' products, corrects those, which are false, completes those, which are incomplete, and confirms those, which are correct.

Institutionalization (summary/conclusion/ and examples)

- The teacher summarizes the learned knowledge and gives examples, which illustrate the learned content. Then links the activities to the learning objectives, and guides learners to make notes.

Exercises/Application activities

- Exercises of applying processes and products/objects related to learned unit/sub-unit
- Exercises in real life contexts
- Teacher guides learners to make the connection of what they learnt to real life situations. At this level, the role of teacher is to monitor the fixation of process and product/object being learned.

3) Assessment

In this step, the teacher asks some questions to assess achievement of instructional objective. During assessment activity, learners work individually on the task/activity.

The teacher avoids intervening directly. In fact, results from this assessment inform the teacher on next steps for the whole class and individuals. In some cases, the teacher can end with a homework assignment, or additional activities.

PART II: SAMPLE LESSON PLAN

SCHOOL NAME: ES MUKONO EAR
Jane

TEACHER'S NAME: Keza

Term	Date	Subject	Class	Unit N°	Lesson N°	Duration	Class size
1	28 /07/ 2021	ENTREPRENEURSHIP	S 4	1	3 of 4	40 mins	40 students
Type of Special Educational Needs to be catered for in this lesson and number of learners in each category				One learner with visual impairments. Two learners with physical impairment (simple deformation of a leg)			
Unit title		Initiation to Entrepreneurship					
Key Unit Competence		To be able to analyze entrepreneurial stages for the success of the business					
Title of the lesson		Stages of Entrepreneurship Process					
Instructional Objective		Given a gap-filling exercise on stages of entrepreneurship process, students will be able to indicate and correctly explain the stages of Entrepreneurship process The teacher will read for the two learners with visual impairment and allow them to answer verbally.					
Plan for this Class (location: in / outside)		Inside the classroom in a U shape arrangement					
Learning Materials (For all learners)		N.A					
References		Entrepreneurship for Rwanda secondary schools' book 4					

Timing for each step	Description of teaching and learning activity		Generic competences and Cross cutting issues to be addressed + A short explanation
	Teacher activities	Learner activities	
	Think-pair-share; small group discussion on different stages of entrepreneurship, gallery walk, and content harmonization from different presentations of group work.		

<p>1. Introduction 5 minutes</p>	<p>Lead a review of the previous lesson on qualities of a good entrepreneur,</p> <ul style="list-style-type: none"> - Give at least 3 qualities of a good entrepreneur? 	<p>Answer the questions on qualities of a good entrepreneur</p>	<p>Communication: Through answering questions and peer discussion.</p>
	<ul style="list-style-type: none"> • Handle any homework or assignments, • Ensure a conducive learning environment. • Show learners the relationship between the previous lesson and new lesson • Guide students to discover the lesson of the day. • Share the objectives of the lesson with the learners • Ask students to show the link between learning objective and Key unit competence 	<ul style="list-style-type: none"> • Correct homework with the tutor • Discover the title of today's lesson <p>Stages of entrepreneurship process</p>	

<p>2. Development of the lesson</p> <p>a) Discovering</p> <p>Activity 15minutes</p>	<p>Ask student to play Mingle-Mingle Game: Put students into groups & have them sit together.</p> <p>Ask student to look at fully developed businesses with tangible products in their home area.</p> <p>e.g., Inyange industries, Enterprise Urwibutso of Sina Gerard.</p>	<p>Listen carefully the instructions</p> <p>Forming groups</p> <p>Student arrange themselves in teams and sit together.</p> <p>Work individually or in pairs to analyze stages each enterprise went through from start up to present</p> <p>In their groups, they share and agree on different stages of entrepreneurship process</p>	<p>Cooperation, interpersonal management and life skills: Students share ideas in pairs and in groups.</p> <p>Critical thinking – Student analyze each enterprise and come up with reasonable stages</p> <p>Communication – Student discuss in groups and answer questions.</p> <p>Research and problem solving</p> <p>Through discussion and research students identify stages of entrepreneurship process</p>
	<p>What stages do you think the above business went through to get to where it is today?</p> <p>This activity will be done first individually, shared in pairs then in a big group according to learners sitting arrangement</p> <p>Endeavour to tell students that this activity will be done in 10 minutes and the presentation will be done using gallery work</p> <p>Teacher moves around in groups and guides them as they attempt to answer the questions.</p>		<p>Peace and values education:</p> <p>Trough games and group discussions students socialize and develop some values like sharing, honesty, cooperation, respect, turn taking, team work, etc.</p> <p>Inclusive Education:</p> <p>During the game, learners with physical disabilities play with others while seated</p>

<p>b) Presentation</p> <p>c) Exploitation</p>	<p>Invite the student to hung their work on the present boards</p> <p>Allow a student to make gallery work</p> <p>Teacher comments on each presentation and asks other groups if they agree on what the group has said.</p> <p>Invite the representative of each group to come, indicate each stage and explain its indicators</p>	<p>Groups Present each Stage to Class: Each team hung their answers on present board.</p> <p>Each team moves around to read presentations of other teams while taking notes and asking for clarification where they do not understand.</p> <p>Harmonize their findings and come up with 5 stages of entrepreneurship process and their explanations</p>	<p>Inclusive Education:</p> <p>Considering learners with physical impairment, during gallery walk and also read for learners with visual impairment.</p> <p>Communication</p> <ul style="list-style-type: none"> - Student discuss and communicate verbally while presenting their work and commenting on other groups work <p>Critical thinking</p> <ul style="list-style-type: none"> - Learners use critical thinking in answering questions
	<p>Assign a task to agree on the 5 stages which are common and arrange them starting from the first up to the last.</p>		

<p>C) Synthesis</p> <p>3minutes</p>	<p>Help the students to come up with an outline on what they have learnt and underlining the 5 stages of entrepreneurship process as well as their explanations</p> <p>Read the summary loudly for the two learners with visual impairment to allow them to take notes.</p>	<ul style="list-style-type: none"> - Discovery: At this stage, entrepreneur generates ideas, recognizes opportunities, determines the feasibility of ideas, markets, and ventures and other prior information. - Concept development: Here an entrepreneur plans the business, identifies needed resources through developing a business plan. - Resourcing: An entrepreneur acquires needed resources for the venture startup including financial, material, human and technology. - Actualization: Here an entrepreneur starts and operates business and utilizes resources to achieve its goals and objectives. - Harvesting: Here an entrepreneur decides on the venture's future (growth, development or demise). 	<p>Inclusive Education:</p> <p>Taking into account of students with visual impairment by reading for them note written on board and giving more time to take note</p>
--	---	---	--

Key Unit Competence: To be able to analyze entrepreneurial stages for the success of a business

1.1. Unit Prerequisite

Learners were introduced to the characteristics of a good entrepreneur; personal values, skills, and characteristics of an entrepreneur; work in Society; concept of needs, wants, goods and services; factors and indicators of business growth (O level). This prior knowledge, skills or competences should help them to be able to exhibit desirable qualities of an entrepreneur.

1.2. Cross-cutting issues to be addressed

Note: The examples below are just to guide you on how to address cross-cutting issues throughout the unit *but this does not* mean that these are the only ones. You can address and give learners opportunities to discuss all the crosscutting issues where possible taking consideration of their environment or community.

Gender education: Emphasis throughout this unit has to be put on how both male and females have same opportunities when it comes to exhibiting desirable qualities of an entrepreneur, there are no qualities specifically reserved or meant for a particular gender but they can all choose whatever ideas they feel capable of.

Environment and sustainability: The greatest place an entrepreneur use to exhibit his qualities is the environment, and one cannot implement his/her opportunity into a profitable business without the environment. Therefore, great care for environment is paramount for continued business ideas and opportunity generation as well as survival of the business activities.

Inclusive education: In addition to all having equal opportunities to exhibit desirable qualities and opportunities, emphasis has to be put on how we all regardless of our background, economic or social setup have right exhibit desirable qualities that do not discriminate as our needs are the same. Learners need to understand that good qualities should not discriminate but promote inclusiveness of all...etc.

Peace and Values: You need to emphasize to learners the need to live in peace and harmony with others. Learners also need to appreciate the importance of promoting positive business values especially towards society, customers, shareholders, environment, government, among others as a way of exhibiting desirable qualities of an entrepreneur.

Refer to other cross-cutting issues as identified in the curriculum framework.

1.3. Introductory activity, Unit 1

Follow the guidance about the introductory activity.

Introductory activity

- Learners in small groups, pairs or individual read and analyze the case study and identify skills Umuhoza acquired from O 'level entrepreneurship that motivated her to start her bakery project, what did it take Umuhoza to start a bakery project, give reasons why Umuhoza is an entrepreneur and illustrate how the above project will solve community problems?

During the activity, make sure everyone is following and actively participating. Those who are not acting may have to listen attentively without disturbing and should applaud the actors after.

Learners share their findings, responses or answers to the activity using an appropriate method such as group presentation, pair-share or large group discussion. Ensure all learners are given an opportunity to give their views and should be respected.

Harmonize their findings or answers and help them draw conclusions/summary about what motivated Umuhoza to start her bakery project, what did it take Umuhoza to start a bakery project, give reasons why Umuhoza is an entrepreneur and illustrate how the above project will solve community problems /Answer or address any questions or challenges about the activity. Guide them to take notes in their books referring to learners' book.

Possible answers for introductory activity (case study)

- a)
 - Financial management skills
 - Researching skills
 - Creativity skills
 - Innovative skills
 - etc.
- b) she wanted to be self-employed among other reasons
- c) It took her the following.
 - Thinking about a profitable business idea
 - Acquiring the various factors of production e.g., land, labor, capital, etc.
 - Implementation of the business idea
 - Research on the market and customers

- Hard work
 - Innovation
 - Vision and setting targets and goals
 - Etc.
- d) Umuhoza is an entrepreneur because she used the stages of entrepreneurship process to start her business namely.
- Discovery
 - Concept development
 - Conceptualization
 - Resourcing
 - Harvesting
- e) How will the above project solve community problems?
- Employment creation
 - Bringing goods near to the people
 - Increasing on the variety of goods and services on the market
 - Improving on the standards of living
 - Paying taxes to the government
 - Participating in the community programs for example umuganda
 - Etc.

1.4. List of lessons (including assessment)

Lesson title/probable heading, learning objectives (from the syllabus including knowledge, skills and attitudes) and Periods.

No	Lesson title	Learning objectives (from the syllabus including knowledge, skills, and attitudes):	Periods
1	Meaning of entrepreneurship, entrepreneur, intrapreneur and manager Qualities of an entrepreneur	<ul style="list-style-type: none"> - Explain the meaning of entrepreneurship, an entrepreneur, Intrapreneur and manager - Define the qualities of an entrepreneur 	1

2	Stages of entrepreneurship process	– Explain the stages of Entrepreneurship process	1
3	Skills lab 1	– To be able to exhibit desirable qualities of an entrepreneur	1
4	End Unit assessment and Remediation	To be able to exhibit desirable qualities of an entrepreneur	1

LESSON 1: Meaning of entrepreneurship, entrepreneur, intrapreneur and manager

Learning objectives: *Explain the meaning of entrepreneurship, an entrepreneur, Intrapreneur and manager*

Teaching aids:

Basic materials for a class/ lesson to be conducted: Learners books, internet and projector, textbooks, resourceful person and any other trustworthy and reliable resources to enhance learning.

Possible methods: pair share; small group discussion, brainstorm, research in the library, research on the internet.

Prerequisites/Revision/Introduction:

Read the Key unit competence in the syllabus to determine what students will know and be able to do by the end of the unit. Look at the action verb, concept and context of each learning objective. This will help you see the skills, knowledge attitudes embedded in the learning objective. Remember the learning objectives link to the key unit competence.

Activity 1.1 learner's book

Learners analyze the question and using their knowledge of entrepreneurship obtained in O 'level and research made from internet or libraries distinguish between entrepreneur, Intrapreneur and manager. This activity may be given as a research question or homework.

Depending on the purpose of the application activity, chose an appropriate method to assess learners 'findings, answers or responses. Depending on the performance or results, you may decide to give remedial or extension activities.

Possible answers to Activity 1.1, refer learner's book

An **entrepreneur** is a person who can see and evaluate business opportunities, gather necessary resources and use them to initiate and manage the identified business; takes risks in the business with the aim of making profits.

Entrepreneurship is the process of identifying business opportunities from a locality, organising necessary resources, and using them to start an enterprise to produce goods and services, market them while covering risks with the aim of making profits.

Intrapreneur is a person within a large corporation/enterprise who takes direct responsibility for turning an idea into a profitable finished product or service through assertive risk taking and innovation.

Manager is a person who organizes resources, allocates tasks, oversees, and controls business operations so as to achieve the organizational goals, mission and vision.

Application activity 1.1 learner's book

Learners analyze the case study either in groups or in pairs and come up with possible answers. This activity may be given as a research question or homework.

Depending on the purpose of the application activity, choose an appropriate method to assess learner's findings, answers or responses. Depending on the performance or results, you may decide to give remedial or extension activities.

Possible answers to application activity 1.1

- 1) I learnt that you may not succeed when you are alone but when you are working together with others you gain more. That is why Kharim is convincing his friends to join him to realize his dream together with joint effort.
- 2) An **entrepreneur** is a person who has the ability to see and evaluate business opportunities, gather necessary resources and use them to initiate and manage the identified business; takes risks in the business with the aim of making profits WHILE

Entrepreneurship is the process of identifying business opportunities from a locality, organising necessary resources, and using them to start an enterprise to produce goods and services, market them while covering risks with the aim of making profits.

LESSON 2: Qualities of an entrepreneur

Learning objective: *Define the qualities of an entrepreneur*

Possible methods: Think-pair-share; small group discussion, brainstorm, field study, gallery walk, interview with entrepreneurs in the community, research in the library, research on the internet, etc.

Pre-requisites/Revision/Introduction:

Read the learning objective to determine what students will know and be able to do by the end of the lesson. This will help you see the skills, knowledge attitudes embedded in the learning objective. Remember the learning objectives are linked to the key unit competence.

Learners briefly define the qualities of an entrepreneur. Correct any homework or assignment from the previous lesson. Help learners link the previous lesson to the current lesson.

Activity 1.2 learners' book

Using an appropriate method, such as small groups or pairs learners may interview an entrepreneur; make research in the library or internet, group discussions showing if they have a role model in entrepreneurship who inspires them to join business, state and describe true characteristics that their role model mentioned above possesses. Ensure a balance among the groups or when pairing and that the instructions are clearly understood.

Make a follow up as learners do the activity. Ensure everyone is actively participating and heard instructions clearly followed; and address any challenges/issues identified. Encourage learners to think about the environment, innovation, standards as well as developing quality entrepreneurial skills.

Learners share their findings through an appropriate method such as group presentation, pair-share, written reports, whole class presentation. Ensure learners of different needs and abilities are given opportunities share or present their findings.

Harmonize their findings or answers and help them draw conclusions/summary to identify the qualities of a good business entrepreneur. Answer or address any questions or challenges about the activity. Guide them to make notes in their books referring to learners' book.

Possible answers for activity 1.2

- 1) Yes
- 2) The learner may come up with the following answers but with different wording and explanation

- Hard working
- Creativity and Innovation
- Risk taking
- Decision making skills
- Persistence and Perseverance
- Opportunity seeking
- Seeking information (researching skills)
- Self-confidence
- Financial Discipline
- Goal setting and planning
- Commitment
- Persuasive and good at networking
- Controlling/monitoring

Application activity 1.2

Learners analyze the extract either in groups or in pairs to differentiate a business idea and a business opportunity; and suggest ways of avoiding the situation in the extract. This activity may be given as a research question or homework.

Depending on the purpose of the application activity, choose an appropriate method to assess learner's findings, answers or responses. Depending on the performance or results, you may decide to give remedial or extension activities.

Possible solutions to the application activity 1.2

- 1) a) *Refer to the above exercise for the same answers*
- b) *There is no specific answer to this question but the teacher should see if those names relate to the question*

possible names given could be.

- Bill gates
 - *Jacob Zuck burg*
 - *Sina Gerald*
 - Zulphat Mukarubega, the proprietor of Rwanda Tourism University College
 - *Etc.*
- 2) *There is no specific answer to this question but the teacher should see if those answers given relate to the question and deserve a mark*

LESSON 3: Stages of entrepreneurship process

Learning objective: *Explain the different types of entrepreneurs*

Teaching aids: Basic materials for a class/ lesson to be conducted: Learners books, internet, newspapers, textbooks or magazines and any other trustworthy and reliable resources to enhance learning.

Possible methods: Think-pair-share; small group discussion, brainstorm, gallery walk, research on internet, etc.

Prerequisites/Revision/Introduction: Review the learning objective to determine what students will know and be able to do by the end of the lesson. This will help you see the skills, knowledge attitudes embedded in the learning objective. Remember the learning objectives link to the key unit competence.

Lead a review of the previous lesson on qualities of a good entrepreneur, handle any homework or assignments, and ensure a conducive learning environment. Help learners link the previous lesson to the current lesson.

Activity 1.3 learner's book

Using an appropriate method, learners in reference to their community, and looking at fully developed businesses with tangible products in their home area e.g. (Inyange industries) suggest the stages they think the above businesses went through to get to where they are today?

Make a follow up as learner 's do the activity. Ensure everyone is actively participating and heard; instructions clearly followed; and address any challenges/ issues identified. Encourage learners to think about the environment, be creative and think beyond the box, as they discuss the sources of business ideas.

Guide learners to share their findings on the activity, ensure learners of different needs and abilities are given opportunities to share or present their findings. Harmonize their findings or answers and help them draw conclusions/summary on sources of good business ideas and opportunities. Answer or address any questions or challenges about the activity. Guide them to make notes in their books referring to the learner`s book.

Possible answers for activity 1.3

- a) **Discovery:** At this stage an entrepreneur generates ideas, recognizes opportunities, determines the feasibility of ideas, markets, and ventures and other prior information.
- b) **Concept development:** here an entrepreneur plans the business, identifies needed resources through developing a business plan.

- c) **Resourcing:** An entrepreneur acquires needed resources for the venture startup including financial, material, human and technology.
- d) **Actualization:** Here an entrepreneur starts and operates business and utilizes resources to achieve its goals and objectives.
- e) **Harvesting:** Here an entrepreneur decides on the venture's future (growth, development or demise).

Application activity 1.3 learner's book

Learners in groups analyze and explain each stage and giving an example, discovery, concept development, resourcing, actualisation, harvesting. This activity may be given as a research question or homework.

Depending on the purpose of the application activity, choose an appropriate method to assess learner's findings, answers or responses. Depending on the performance or results, you may decide to give remedial or extension activities.

Possible solutions to the application activity 1.3 above

- 1) Solutions to the questions:

Refer to activity 1.3 for answers but in this case the learner is expected to present an example for each.

1.5. Skills lab 1

For this lab, learners will be able to apply appropriate measures of improving products of the club or the ones they intend to start back at home.

Guidance to the lab:

- 1) **Build part (5 mins)**

Using Think, Pair and Share; ask learners to answer the following questions. Choose some few pairs to answer the questions below to the general audience.

Draw a new product design that uses recycled materials and solves a customer need. Explain what problem it solves and what makes this product innovative.

Possible answers

- 1) The answers may vary with different groups because learners cannot have the same thought but they should be able to draw a product that satisfies the above qualities
 - From recycled materials
 - Innovative product with unique features
 - Solving a specific need on the market

Emphasize to the learners that this lab will help them to be more creative and innovative so as to select better and viable business ideas for the businesses they intend to start or /and will be able to improve their products that exit in the club or back at home. They should be able to take advantage of available opportunities and bring products on the market that are creative and innovative which are in line with customer needs so as to take advantage of the market and stay ahead of competition.

2) Practice (Max 15 mins)

Adding Value/Improving the existing Products

Assign each group a question to draw a new product design that uses recycled materials and solves a customer need and explain what problem it solves and what makes this product innovative.

3) Presentations (Max 10 mins)

Communicate the appropriate time for this activity to be done. Choose the appropriate method they can use to present their findings for example gallery work or one group presenting at a time. During presentations encourage learners challenge/supplement each other (control this as it takes time) as it will enable them to understand better.

4) Conclusion (5mins)

Use a small ball 'to make conclusion. Slow the ball randomly to different learners to answer questions on what they have learnt.

Emphasize the following by telling them that for the business club projects to be successful and compete on market the following need to be put into consideration on the note board.

- Any product improved should be able to show “**value added**” for example new attributes of the product that makes it unique.
- Products should be able to solve community problems,
- The products should not have negative effects on the environment. Business club should try as much as possible to be a solution to the community than a problem and therefore businesses like charcoal making have to be discouraged because of its effect on depletion of trees.

5) Portfolio Assignment (5Mins)

As a take home of this lab, provide learners with a portfolio assignment which is meant to test the skills learners have attained from this lab. Remember this is an individual activity and thus each learner must do it.

Each learner analyzes the examples below and answers questions that follow:

- a) A scientist who develops a theory to explain human behavior.
- b) A musician who writes original songs that are enjoyed by many people.

- c) A writer who writes a book that provides new ideas for fundraising.
- d) The iPod, MP3 players with iTunes software

Which examples reflect creativity and innovation?

Possible answers

- a, b and c are examples of innovation
- d is an example of creativity

1.6. Unit 1 Summary

An entrepreneur is a person who has the ability to see and evaluate business opportunities, gathers necessary resources, and uses them to initiate and manage the identified business; takes risks in the business with the aim of making profits.

A person can become an entrepreneur in the following ways.

- Initiating or starting up his or her own business/enterprise.
- Inheriting an already existing business and assuming or taking its risks
- Buying an already existing business and assuming its risks.
- Buying shares in an already existing business and assuming ownership

Entrepreneurship is the process of identifying business opportunities from a locality, organising necessary resources, and using them to start an enterprise to produce goods and services, market them while covering risks with the aim of making profits

An Intrapreneur is a person within a large corporation/enterprise who takes direct responsibility for turning an idea into a profitable finished product or service through assertive risk taking and innovation.

A manager is a person who organizes resources, allocates tasks, oversees and controls business operations so as to achieve the organizational goals, mission and vision.

Qualities or characteristics of a successful Entrepreneur

- Hard working
- Creativity and Innovation
- Risk taking
- Decision making skills
- Persistence and Perseverance
- Opportunity seeking
- Seek information
- Self-confidence
- Financial Discipline

- Commitment
- Persuasive and good at networking
- Controlling/monitoring

Stages of entrepreneurship process

- Discovery
- Concept development
- Resourcing
- Actualization
- Harvesting

1.7. Additional Information

Any good business product could be an invention, a new product or service, or an original idea or solution to everyday problems. A good business product does not necessarily have to be a unique products or services. An opportunity is a favorable set of circumstances that creates a need for a new product, service or business. An opportunity has four essential qualities: it is attractive, durable, timely and anchored in a product, service or business that creates or adds value for its buyer or end user.

Essentially, entrepreneurs need ideas to start and grow their entrepreneurial ventures. Generating ideas is an innovative and creative process. Sometimes, the most difficult aspect of starting a business is coming up with a business idea. Even if you have a general business idea in mind, it usually needs to go through fine-tuning processes. Fruitful ideas often occur at points where skill set, hobbies and interests, and social networks intersect. In other words, the best ideas for a new business are likely to come from activities and people that you already know well.

Completing student’s portfolio

At the end of this unit, the tutor comes back to K_W_L and asks the learners to complete the last column which is (What they have learnt). The students should keep that sheet in their student portfolio.

K-W-L chart

UNIT:		
What I know	What I want to know	What I learned

NB: This exercise of completing student’s portfolio will be done consistently after each unit.

1.8. End of unit 1 assessment

- 1) Think of at least 4 different entrepreneurs in your home community. Explain what types of entrepreneurs these people represent and provide reasons why.

There is no specific answer to this question but the teacher should see if those answers given relate to the question and deserve a mark

- 2) Joanna is a senior 4 student and wants to start a small business project in her holidays. Imagine a situation where she comes to you for advice. How would you advise her to apply the five stages of the entrepreneurship process to start a successful business?

There is no specific answer to this question but the teacher should see if those answers given relate to the question and deserve a mark following the entrepreneurial stages outlined below.

- Discovery
- Concept development
- Resourcing
- Actualization
- Harvesting

Extension Activities

- 1) Come up with a business opportunity by analysing a need in your community, your own skills or passion and available resources.

There is no specific answer to this question but the teacher should see if those answers given relate to the question and deserve a mark because each student may have a different interpretation of the question.

- 2) Why do we need to conserve our environment as a source of business ideas and opportunities?
 - Because without the environment, there cannot be business ideas. Environment includes all that surrounds us such as existing businesses, information, existing products, community needs, local resources, situations, among others which are the sources of business ideas.
 - For business ideas to be turned into business opportunities and hence profitable business need a conducive environment such as natural, legal, economic, political, and therefore all kinds of environment are important for ideas and opportunity generation.

Key Unit Competence: To be able to make rational career choices and related decisions

2.1. Unit Prerequisite

Learners were introduced to the characteristics of a good entrepreneur; personal values, skills and characteristics of an entrepreneur; work in Society; concept of needs, wants, goods and services (O level). This prior knowledge, skills or competences should help them to be able to generate business ideas and take advantage of opportunities available.

2.2. Cross-cutting issues to be addressed

Note: The examples below are just to guide you on how to address cross-cutting issues throughout the unit *but this does not* mean that these are the only ones. You can address and give learners opportunities to discuss all the crosscutting issues where possible taking consideration of their environment or community.

Gender education: Emphasis throughout this unit has to be put on how both male and females have same opportunities when it comes to identifying career opportunities, there are no opportunities specifically reserved or meant for a particular gender but they can all choose whatever careers they feel capable of doing.

Environment and sustainability: The greatest source of business ideas and opportunities is the environment, and one cannot implement his/her opportunity into a profitable business without the environment. Therefore, great care for environment is paramount for continued business ideas and opportunity generation as well as survival of the business activities and it should also be emphasized in business club activities and skill labs.

Inclusive education: In addition to all having equal opportunities to generate business ideas and opportunities, emphasis has to be put on how we or regardless of our background, economic or social setup have right to generate ideas that do not discriminate as our needs are the same. Learners need to understand that good business ideas should not discriminate but promote inclusiveness of all...etc.

Peace and Values: You need to emphasize to learners the need to live in peace and harmony with others. Learners need to appreciate the generation of business ideas and opportunities that promote peace and are not against the values of the community they want to serve.

Learners also need to appreciate the importance of promoting positive business values especially towards society, customers, shareholders, environment, government, among others to generate business ideas and opportunities.

Refer to other crosscutting issues as identified in the curriculum framework.

2.3. Guidance on the introductory activity

This introductory activity is intended to:

- Provide interest and motivation to the learners about career opportunities
- Make rational choices regarding their careers and develop tangible action plans so as to achieve their career objectives.
- Focus learner attention planning for their own careers.
- Convince learners about what they will benefit from the unit
- Build on previous knowledge, skills, values and attitudes to help the teacher assess the learners' prior knowledge and help link with the new content, or
- Could be new content to help arouse learner's interest about what to expect in the new content
- Be answered in one lesson, or
- Gradually, over a period as the unit progresses. At this point, there are no right or wrong answers as learners will gradually get more appropriate answers progressively as they go through the unit.

Use an appropriate method such as small groups or pairs, provide learners with the Unit 2 introductory activity, and give instructions to the activity. During grouping or pairing, ensure a balance between boys and girls and learners with different abilities.

Learners in small groups or pairs analyze Unit 2 introductory activity to identify the type of careers shown in each photograph, the subjects one needs to study so as to pursue each of the above careers

Monitor to confirm whether everyone is working on the activity, instructions were understood, address any challenges or questions, ensure everyone is given an opportunity and are contributing in-group discussions. Encourage learners to work together, value each other's contributions, share ideas, etc.

Learners present their findings, results, answers through an appropriate method such as pair-share, small group presentations on the introductory activity. Encourage different learners from the groups to share the group's work to avoid just a few learners dominating. Also encourage other learners to listen and not disturb when other teams are sharing unless it is a question. Encourage learners to appreciate each other's work especially the presentation.

Appreciate the team’s presentations and remind them this activity was not meant to come to the very right answers but to help them become aware of what to expect in the unit. Answers to the activity will be got as the unit progresses. You can support learner’s answers by referring to possible answers to the introductory activity below:

Possible answers to introductory activity

1) Type of careers in the picture

- Policemen
- Musician
- Fine artist
- Teacher
- Footballer
- Flight attendants
- Farmer

2)

- Policemenall subjects
- Musicianall subjects
- Fine artist.....fine art
- Teacherall subjects
- Footballer.....all subjects
- Flight attendants.....all subjects
- Farmeragriculture

2.4. List of lessons (including assessment)

Lesson title/probable heading, learning objectives (from the syllabus including knowledge, skills and attitudes) and Periods

No	Lesson title	Learning objectives (from the syllabus including knowledge, skills and attitudes):	Periods
1	Meaning of career concept and Fields of career opportunities	<ul style="list-style-type: none"> – Explain the meaning of career – Classify the major fields of career opportunity – Recognize different career opportunities available in community 	1
2	Sources for career information	<ul style="list-style-type: none"> – Identify the various sources of information that help in choosing career 	1

3	Meaning and sources of career guidance	<ul style="list-style-type: none"> – Explain the meaning of career guidance – Identify sources of career guidance to choose appropriate careers – Utilize the available sources of information to select appropriate careers – Recognize careers that match talents, skills, interests and passion 	1
6	Skills lab 2	To be able to make rational career choices and related decisions	1
7	End Unit assessment and Remediation	To be able to make rational career choices and related decisions	1

LESSON 1: Meaning of career concept and Fields of career opportunities

Learning objectives:

- a) Explain the meaning of career
- b) Classify the major fields of career opportunity
- c) Recognize different career opportunities available in community

Teaching aids:

Basic materials for a class/ lesson to be conducted: Desks, Learners books, internet, case studies and any other trustworthy and reliable resources to enhance learning.

Possible methods: pair share; small group discussion, brainstorm, interview with business people, research in the library, research on the internet.

Prerequisites/Revision/Introduction:

Read the Key unit competence in the syllabus to determine what students will know and be able to do by the end of the unit. Look at the action verb, concept and context of each learning objective. This will help you see the skills, knowledge attitudes embedded in the learning objective. Remember the learning objectives link to the key unit competence.

Activity 2.1

Learners in small groups, pairs or individually read and discuss the term career, identify which fields they can obtain information concerning their career and suggest the guidelines for choosing their career and observe the images and indicate the jobs related to each career opportunity. You may ask two learners to act out the interview as the rest listen and follow.

During the discussion, make sure everyone is following and actively participating. Those who are not acting may have to listen attentively without disturbing and should applaud the actors after.



Learners share their findings, responses or answers to the activity using an appropriate method such as group presentation, pair-share or large group discussion. Ensure all learners are given an opportunity to give their views and should be respected.

Harmonize their findings or answers, and help them draw conclusions/summary to the meaning of a business, a business idea and a business opportunity. Answer or address any questions or challenges about the activity. Guide them to make notes in their books referring to learners 'book.

Possible answers for activity 2.1

(case study)

- a) A **career** is a job or profession that you do for a long period of your life for survival which enables you to achieve your goals. It can also be defined as a profession for which one has been trained for as an undertaking or as a permanent calling. It is what one wants to become in the future.
- b) Observe the images below and indicate the jobs related to each career opportunities

Field of career opportunities	Related Jobs
	freighters, cargo couriers, pilots, air hostesses, drivers, captains
	Computer design, software engineering, computer repair and maintenance, CD and DVD burning e.t.c



Civil engineering, construction helping, etc.

Fig: 2.2 career opportunities

Application activity 2.1

Learners analyze the questions either in groups or in pairs and come up with possible answers. This activity may be given as a research question or homework.

Depending on the purpose of the application activity, chose an appropriate method to assess learner's findings, answers or responses. Depending on the performance or results, you may decide to give remedial or extension activities.

Possible answers for the Application Activity 2.1, refer learner's book

- a) The student may reflect either from the following fields:
- Education
 - Health
 - Security forces
 - Law
 - Media
 - Hotel and tourism
 - Commercial
 - Manufacturing and Construction
 - Agriculture

Note. The reasons for the choice may differ according to the learner's reasoning e.g. capital available, the level of demand on the market, government policy, geographical location, topography and nature of the soils as well as personal interest and passion.

- b) Considerations about work to do differ from one person to another. Assess every student's answer accordingly.

LESSON 2: Sources for career information

Learning objectives: Identify the various sources of information that help in choosing career

Possible methods: Think-pair-share; small group discussion, brainstorm, field study, gallery walk, interview with entrepreneurs in community, research in the library, role play, research on the internet, etc.

Prerequisites/Revision/Introduction:

Read the learning objective to determine what students will know and be able to do by the end of the lesson. This will help you see the skills, knowledge attitudes embedded in the learning objective. Remember the learning objectives link to the key unit competence.

Learners briefly explain career, identify which fields they can obtain information concerning their career and suggest the guidelines for choosing their career as discussed in the previous lesson through a question and answer session. Correct any homework or assignment from the previous lesson. Help learners link the previous lesson to the current lesson.

Activity 2.2 learners book

Using an appropriate method such as small groups or pairs learners identify places and people in their home area that can be an inspiration to their career and fill the questionnaire provided at www.gostudy.net. Ensure a balance among the groups or when pairing and that the instructions are clearly understood.

Harmonize their findings or answers, and help them draw conclusions/summary.

Guide them to make notes in their books referring to learner's book.

Possible answers for activity 2.2

1)

- **Parents, friends and relatives:** Families and friends can be extremely helpful in providing career information.
- **Professional societies, trade groups, and labor unions:** These groups have information on careers with which they are associated to or which they actively represent
- **Mass media houses:** This is a wonderful source of information, ideas and opportunities. Magazines, TV stations, Cable networks, radios, newspapers
- **Guidance and career counsellors:** Counsellors can help you make choices about which careers might suit you best.

- **Local libraries:** These can be an invaluable source of information since most areas have libraries, they can be a convenient place to look for career information.
 - **Tertiary institutions** such as colleges, universities frequently have career centers with libraries of information on different careers, listings of related jobs, and alumni contacts in various professions.
 - **Exhibitions, expos and trade shows:** Another means to get career information is to attend exhibitions and trade fairs.
- 2) With this exercise take the learners to the computer lab and guide them on answering the questionnaire provided on the website and the type of career field for each learner will depend on the questions answered by the learner electronically on an individual basis.

Application activity 2.2 learners' book

Learners in either groups or in pairs are given the case study and try to reflect on what would be the content of their speeches while addressing the community members. This activity may be given as a research question or homework.

Depending on the purpose of the application activity, chose an appropriate method to assess learner's findings, answers or responses. Depending on the performance or results, you may decide to give remedial or extension activities.

Possible solutions to the application activity 2.2

- 1) Possible sources of career information to put into consideration would include:
- Parents, friends and relatives
 - Professional societies, trade groups, and labor unions
 - Personal skills, talent and passion
 - Mass media
 - Guidance and career counsellors
 - Local libraries
 - Tertiary institutions
 - Exhibitions, expos and trade shows
 - Listening to customer complaints.
 - Surveys

After the activity, guide learners on how their findings will be shared with the whole class and emphasizing the crossing cutting issues to the activity.

Close the lesson by guiding the learners on what to cover in terms of next lesson, home works, organizing the class, etc.

LESSON 3: Meaning and sources of career guidance

Learning objectives:

- Explain the meaning of career guidance
- Identify sources of career guidance to choose appropriate careers
- Utilize the available sources of information to select appropriate careers

Teaching aids: Basic materials for a class/ lesson to be conducted: Desks, Learner’s books, internet, newspapers, books or magazines, radio, television and any other trustworthy and reliable resources to enhance learning.

Possible methods: Think-pair-share; small group discussion, brainstorm, field study, gallery walk, interview with successful people in the community, research on internet, etc.

Prerequisites/Revision/Introduction: Review the learning objective to determine what students will know and be able to do by the end of the lesson. This will help you see the skills, knowledge attitudes embedded in the learning objective. Remember the learning objectives link to the key unit competence.

Lead a review of the previous lesson on career, fields they can obtain information concerning their career, guidelines for choosing their career.

Activity 2.3 learners’ book

Using an appropriate method, learners define the term “career guidance”, reflecting on their choice of combinations giving reasons why they chose that combination and who helped/influenced them make their choice, explain why career guidance is important, and make a list of sources where career guidance can be obtained.

Make a follow up as learners do the activity. Ensure everyone is actively participating and heard; instructions clearly followed; and address any challenges/issues identified. Encourage learners to think about the environment, be creative and think beyond the box, as they discuss the sources of business ideas.

Guide learners to share their findings on the activity, ensure learners’ of different needs and abilities are given opportunities to share or present their findings. Harmonize their findings or answers, and help them draw conclusions/summary on career guidance. Answer or address any questions or challenges about the activity. Guide them to make notes in their books referring to learner’s book even when they are presenting their group work.

Encourage them to always write down the main points heard in another group.

Possible answers for activity 2.3

- a) **Career guidance** is the act of assisting students and adults to successfully choose a right career for themselves, manage and develop it.
- b) Reflecting on your choice of combinations, give reasons why you chose that combination and who helped/influenced you make your choice

Learner depending on their subject combinations may give different reasons for their choice e.g.

- Personal preference
- The marks obtained
- The school desired/attended
- Etc.

And people that could have influenced them may include;

- Teachers:
- Parents:
- Career guidance counsellors
- Government officials.
- Heroes and mentors.
- Role models e.g. musicians, athletes
- Friends and relatives

c) Career guidance is important due to the following reasons:

- To stay focused towards achieving your targets
- It is an important element in decision making
- Helps to avoid chasing a wrong dream
- Guidance and counselling encourages hard work and boost self-confidence etc.

d) A list of sources where career guidance can be obtained include, but is not limited to:

- Teachers
- Parents
- Career guidance counsellors
- Government officials.
- Heroes and mentors.
- Role models e.g. musicians, athletes
- Friends and relatives

Application activity 2.3 learners' book

Learners in groups analyze the question to come up with possible answers. This activity may be given as a research question or homework.

Depending on the purpose of the application activity, chose an appropriate method to assess learners' findings, answers or responses. Depending on the performance or results, you may decide to give remedial or extension activities.

Possible solutions to the application activity 2.3

- 1) There is no unique answer for this question, each student will reveal his/her guider to join the program.
- 2) The sources of career guidance which should help Bamurange to make a rational career choice include the following:
 - Teachers:
 - Career guidance counsellors
 - Friends
 - School administrators
 - Etc.
- 3) Advice to Bamurange's teacher on key principles that he should bear in mind while guiding his student include:
 - a) **Empowering**: providing students with the means of taking control on their career path choices
 - b) **Responsive to needs**: taking into concern and considerations of diverse career path that meet individual needs and abilities
 - c) **Comprehensive in provision of information and assistance**: detailed with clear understandable career examples with adequate information.
 - d) **Raise aspiration of all**: raising students' hope in career opportunities.
 - e) **Promote equality of opportunity**: provides students with necessary information about various careers so that all of them have equal chances in their career paths.
 - f) **Aid in the progress of participants**: assisting students to cope with challenges that they meet in their career path so they can make right decisions.

2.5. Skills lab 2

For this lab, learners will be able to apply appropriate measures of improving products of the club or the ones they intend to start back at home.

Guidance to the skills lab 2:

1) Build part (max 5 min)

Using **Think, Pair and Share**; ask learners to answer the following question. Choose some few pairs to answer the below questions to the general audience.

Design a flyer that promotes the Student Business Club to new senior 4 students. The flyer should be attractive and present at least 3 arguments why students should start business projects while they are in school.

Possible answers

Encourage learners to be creative with their designs being careful of the colors they choose and words

An example of a flyer may look like this but not limited to students thinking and creativity



Note; the learner might formulate other tangible questions therefore; the teacher needs to know that the questions above are not an end to themselves.

Conclude the lesson by guiding the learners on what to cover in terms of next lesson, home works, organizing the class etc.

2) Practice (Max 15 min)

Adding Value/Improving the existing Products

Assign each group a question to design a flyer that promotes the Student Business Club to new year one students, make sure the instructions are very clear so that the students are well aware of what is expected of them.

3) Presentations (Max 10 min)

Communicate the appropriate time for this activity to be done. Choose the appropriate method they can use to present their findings for example gallery work or one group presenting at a time. During presentations encourage learners to challenge/supplement each other (control this as it takes time) as it will enable them to understand better.

4) Conclusion (Max 5)

Use a small ball to make a conclusion. Throw the ball randomly to different learners to answer questions on what they have learnt.

5) Portfolio Assignment (5Min)

As a take home of this lab, provide learners a portfolio assignment which is meant to test the skills learners have attained from this lab. Remember this is an individual activity and thus each learner must do it.

1. Suppose you meet a person who has the career you like to perform after school. What questions would you ask this person to help yourself plan for your career in this direction?

Possible answers

What skills do you possess to be able to be what you are?

How might I get where you are?

What steps did you take to get where you are?

What resources did you use to get there?

What challenges did you face?

Any advice you can give to a person that wishes to start?

2.6. Unit 2 Summary

A career is a job or profession that you do for a long period of your life for survival which enables you to achieve your goals. It can also be defined as a profession for which one has been trained for as an undertaking or as a permanent calling. It is what one wants to become in the future.

Summary of career fields and related jobs

Education. Teacher, Lecturer, head teacher, inspectors, etc...

Health. Doctor, Nurse, Mid wife, gynecologist, dentist, ...

Security forces. Soldiers, security guard, police, ,...

Law. Lawyer, advocate, judge, prosecutor, ...

Media. Journalist, editors, radio/TV presenter...

Hotel and tourism. Waiter/ waitress, tourist guide, receptionist, ...

Commercial. Businessperson, Accountant, Cashiers, managers, ...

Manufacturing and Construction. Engineer, technicians, machine operators, carpenters,

Agriculture. Agriculturalist, farmer, veterinary, cop scientist, etc...

Arts. Musician, Artist, manager, etc...

Steps for Career development.

Step 1 Where am I now? (What skills do you already possess?)

Step 2 Where do I want to go? (What do you want for your career?)

Step 3 How might I get there? (What steps do you need to take to get there?)

Step 4 Who can help? (What resources might I use?)

Career guidance is the act of assisting students and adults to successfully choose a right career for themselves, manage and develop it.

Employment opportunities

Employment opportunities refers to anything that and individual can pursue to earn a living.

Paid employment

Paid employment is when you work for someone else who pays you a salary or wage at the end of the month/ day/week... The salary is paid by the person, company or government department that employs you.

2.7. Additional Information

It's strange how the term career opportunity is used in practice; since it can sometimes be used to describe both a big break in a career, or the last option someone might have at a company before they're terminated.

A good definition of "opportunity" might be something like: a favorable or advantageous circumstance or combination of circumstances. This is a very general definition, and can mean different things to different people. What might be a career opportunity for one person might be seen as a setback for another.

Recognizing Opportunities

It's important to recognize opportunities when they present themselves. This person in the above example missed this opportunity because they were blinded by greed and vanity. They should have realized the long-term career potential of the new job was far more important than the short-term satisfaction realized by staying in their old job.

Finding Career Opportunities

Many people feel locked into their current jobs and career paths. But the fact is that if they have the right tools, there are career opportunities all around. The Internet is a prime example of how everyone is surrounded by opportunity.

Home Based Businesses

High speed connections allow people to not only work from home in existing jobs, but they also create opportunities for home-based businesses. Take a careful look at the advertisements seen on the Internet; they are often extremely targeted. Search engines such as Google have made it possible to target consumers with pinpoint accuracy. The Internet offers anyone with experience selling a product the opportunity to create their own home-based business.

Work from Home

Finally, for anyone interested in a work from home career opportunity, we have several articles that can help with this topic. This is different than the home-based opportunities just discussed which rely on the Internet.

Many of the work at home opportunities involve working for a larger company from the comforts of your home. This can involve anything from stuffing envelopes to assembling products.

Anyone thinking about this type of career move should take a look at our work at home series of articles. Unfortunately, not everyone is concerned about your career, so it's important to make sure you're getting involved with a company that will help you to make money, not lose it.

2.8. End of unit 2 assessment

1) possible answers

- (a) false
- (b) true
- (c) false
- (d) false

(e) true.

(f) false

(g) true

(h) false

2) Formulate 5 interview questions you can ask an entrepreneur in your community to find out the advantages and disadvantages of running a business.

i. How did you come up with the idea of starting this venture?

ii. Where did you get the capital to start?

iii. Where do you see yourself in the next 3 years?

iv. What advantages have you obtained from the venture?

v. What obstacle have you faced along the path?

3) Give examples of careers one can take in each field by filling in the table below.

No.	Political Field	Security Field	Law Field	Engineering Field	Commercial Field	Tourism Field
1	President	Police	Barrister	Engineers	Bankers	Tour guides
2	Mayor	Army	Lawyer	Plumbers	Accountants	Drivers
3	Sector chief	Military	Judge	M a c h i n e operators	Managers	Chefs
4	Governor	Prison officers	Prosecutor	masons	Sales representatives	Accountants

2.9. Additional Activities

Remedial Activities

1) What do you understand by the terms: Business, Business idea and Business opportunity?

Possible answers

a) Business: Business refers to the activity of buying and selling goods and services for a profit. Business can also mean the production, distribution, and sale of goods and services for a profit

b) Business idea: A business idea is the response of a person or persons, or an organization to solve an identified problem or to meet perceived needs in the environment.

c) **Business opportunity:** A business opportunity refers to an attractive business idea worth investing in or propositions that provide the possibility of a monetary return for the person implementing them or taking the risk of investing in them.

2) How different is a business idea from a business opportunity

Possible answers

A business idea is any response to an identified need, gap, and challenge in community or unsaved customer need that has to be met which may or may not result into a profitable business activity while

A business opportunity is a business idea that has been evaluated, researched on and therefore proved that it can solve the challenges or unmet customers' needs and therefore be turned into a profitable business venture.

Consolidation Activities

Discuss the different sources of business as a career in your community.

- Personal interest in searching for new things/Hobbies
- Franchises (improving upon an existing idea)
- Mass media (newspapers, magazines, TV, Internet)
- Business exhibitions
- Surveys and research
- Customer needs, advice, complaints, preferences, wishes, etc.
- Changes in society
- Brainstorming
- Being creative
- Prior jobs
- Seeing a need or a gap in the marketplace
- Most promising skills
- Use skills as foundation for a business.

Extension Activity

3) Describe the factors influencing one's choice of a career opportunity

Possible answers

- Family influence/Preference:
 - Friends and Peer Pressure
 - Role models
 - Talent and natural ability
 - Government policy
 - Demand in the job market
 - Income level and level of payment
 - Schools
 - Media
 - Potential workplace
- 4) Why do we need to conserve our environment as a source of career opportunity?
- Because without the environment, there is no career. Environment includes all that surrounds us such as existing businesses, information, existing products, community needs, local resources, situations, among others which are the sources of our career.
 - To have enough time to succeed in our career we need a conducive environment such as natural, legal, economic, political, and therefore all kinds of environment are important to our future and opportunity generation.

3.1 Key Unit Competency:

To be able to generate business ideas and take advantage of opportunities

3.2 Prerequisite

Learners were introduced to the characteristics of a good entrepreneur; personal values, skills and characteristics of an entrepreneur; work in Society; concept of needs, wants, goods and services; factors and indicator of business growth (O level). While in Year 1, they were introduced to initiation to entrepreneurship; career opportunities; setting personal goals; market research and business Organization and management (Year 1). This prior knowledge, skills or competences should help them to be able to generate business ideas and take advantage of opportunities available.

3.3. Cross-cutting issues to be addressed

Note: The examples below are just to guide you on how to address cross-cutting issues throughout the unit but this does not mean that these are the only ones. You can address and give learners opportunities to discuss all the crosscutting issues where possible taking consideration of their environment or community.

Gender education: Emphasis throughout this unit has to be put on how both male and females have the same opportunities when it comes to generating business ideas and opportunities, there are no ideas/opportunities specifically reserved or meant for a particular gender but they can all choose whatever ideas they feel capable of.

Environment and sustainability: The greatest source of business ideas and opportunities is the environment, and one cannot implement his/her opportunity into a profitable business without the environment. Therefore, great care for the environment is paramount for continued business ideas and opportunity generation as well as survival of the business activities.

Inclusive education: In addition to all having equal opportunities to generate business ideas and opportunities, emphasis has to be put on how we all regardless of our background, economic or social setup have right to generate ideas that do not discriminate as our needs are the same. Learners need to understand that good business ideas should not discriminate but promote inclusiveness of all...etc.

Peace and Values: You need to emphasize to students the need to live in peace and harmony with others. Learners need to appreciate the generation of business ideas and opportunities that promote peace and are not against the values of the community they want to serve. Learners also need to appreciate the importance of promoting positive business values especially towards society, customers, shareholders, environment, government, among others to generate business ideas and opportunities.

Refer to other cross-cutting issues as identified in the curriculum framework.

3.4. Generic competencies

Throughout this unit, give learners opportunities to develop their generic competences especially activities and the methodology adapted. These have been discussed in the preliminary pages of this teacher's guide. Some of the generic competences that you should facilitate learners to develop include but not limited to the following:

Critical thinking: learners are given activities to analyze different resources in their environment and to generate business ideas, analyze generated business ideas to come up with business opportunities. All these activities make learners think reflectively, logically, and imaginatively about the challenges encountered in a situation before arriving at a conclusion.

Creativity and innovation: learners are given activities that challenge them to think differently and outside the box about existing resources and generate business ideas and opportunities in their communities that solve problems & challenges.

Research and problem solving: Through activities, learners get a chance to conduct research or analyze the various problems or challenges faced in their community and propose ways or strategies of overcoming or solving them. Encourage learners to be part of the solution to their community problems. Learners perform PEST and SWOT analysis to assess the viability of their ideas to solve the identified problems and challenges.

Communication: During and after learning activities, learners should be given a chance to communicate, share and pass on the ideas, findings, results and products from various business idea generation activities among others in a logical and appealing manner, through speaking and writing to the targeted audience or recipients. Give learners opportunities to debate, make presentations, make arguments for and against and make reports among others.

Co-operation, interpersonal relations, and life skills: Through different tasks assigned, they should demonstrate a sense of teamwork, cooperation and working with others as they generate business ideas and opportunities through working in groups, teams, pairs, etc3

Lifelong learning: After a task, activity or experience, learners should always share what lessons they have learned, how they may use or link the experience to improve on their knowledge and skills as they generate ideas and opportunities.

Guidance on the introductory activity

This introductory activity is intended to:

1. Provide interest and motivation to the learners about business ideas and opportunities
2. Focus learner's attention on business ideas and opportunities. its purpose is to convince learners about what they will benefit from the unit. It can
3. Build on previous knowledge, skills, values, and attitudes to help the teacher to assess the learner's prior knowledge and help to link with the new content, or the new content can help to arouse learner's interest about what to expect in the new content. that can be answered in one lesson, or
4. Gradually, over a period as the unit progresses. At this point, there are no right or wrong answers as learners will gradually get more appropriate answers progressively as they go through the unit.

Use an appropriate method such as small groups or pairs and provide learners with Unit 1 introductory activity, give clear instructions to the activity. During grouping or pairing, mix boys and girls and learners with different abilities.

3.5. List of Lessons including assessments

Lesson title/probable heading, learning objectives (from the syllabus including knowledge, skills and attitudes) and periods.

No of lessons	Lesson Title	Learning objectives (from the syllabus including knowledge, skills and attitudes)	Periods
1	<ul style="list-style-type: none"> – Meaning of business idea and Reasons for generating business ideas. – Sources of Business Ideas 	<p>Explain the meaning of business ideas and business opportunities.</p> <p>Describe the importance of generating business ideas</p> <p>Explain the different sources of business ideas</p>	1
2	Steps in generating business ideas.	Describe the steps of generating business ideas.	1

3	Factors to consider when generating and evaluating viable business ideas and opportunities.	Assess business ideas for opportunities.	1
7	Skills Lab	Conduct viability test on business ideas to get the most profitable one for the business club to start	1
8	End of Unit Assessment		1

Possible answers for the Introduction Activity: refer learner’s book

a) The possible business ideas for a situation of lack of sufficient safe water in the community are:

1. Selling of purified bottled water,
2. Selling of harvested rainwater,
3. Making and selling water harvesting equipment,
4. Door to door delivery of water in jerry cans by bicycle, e.t.c
5. Digging of boreholes, etc

b) The possible business ideas in case of high demand for charcoal as a source of energy in community could be:

1. Selling of energy saving stoves (Rondereza),
2. Charcoal made from used papers and cartons,
3. Installing solar energy, etc.
4. Selling of gas and gas stoves
5. installing biogas kits.

c) The possible business ideas in community with increased pollution due to increased disposal of wastes could include amongst other things:

1. Door to door collection and transport of waste for disposal (by the use of different means),
2. Turning waste into charcoal
3. Sorting of wastes to identify waste that can be recycled or reused
4. Make and sell paper beads, plastic beads, container gardening, ropes, among others

Educating population on proper waste disposal such reduce, recycle, reuse, repair etc.

5. In reality not all business ideas are viable business opportunities because one must consider different factors in choosing the best business opportunity, for Example personal interests, passion, availability of resources etc (refer to the learners' book)

LESSON 1:

- **Meaning of a business, a business idea, and a business opportunity**
- **Sources of good business ideas and opportunities**

Learning objectives: Explain the meaning of a business, business idea and business opportunity.

Discuss the different sources of business ideas/opportunities, use different resources to search for business ideas, use different business ideas to come up with business opportunity, appreciate one's environment as a source of business ideas and opportunities

Teaching aids: Basic materials for a class/ lesson to be conducted: Desks, Learners books, internet, case studies and any other trustworthy and reliable resources to enhance learning.

Possible methods: Pair share; small group discussion, brainstorm, interviews with businesspeople, research in the library or, research on the internet

Prerequisites/Revision/Introduction:

Read the Key unit competence in the syllabus to determine what students will learn know and be able to do by the end of the unit. Look at the action verb, concept and context of each learning objective. This will help you see the skills, knowledge and attitudes knowledge attitudes embedded in the learning objective. Remember the learning objectives are linked to the key unit competence.

Use K-W-L (What learners already know-What they want to know-What they have learnt) after the introductory activity to assess how much students already know and what they would be interested in learning about business ideas and opportunities.

Follow the guidance about the introductory activity.

Activity 3.1 A Reality T.V. Show

Learners in small groups, pairs or individual read and analyze the case study and come up with the Meaning of a business, a business idea and a business opportunity following the instructions given. You may ask two learners to act out the interview as the rest listen and follow.

During the interview activity, make sure everyone is following and actively participating. Those who are not acting may have to listen attentively without

disturbing and should applaud the actors after.

Learners share their findings, responses or answers to the activity using an appropriate method such as group presentation, pair-share, or large group discussion. Ensure all learners are given an opportunity to give their views and should be respected.

Harmonize their findings or answers and help them draw conclusions/summary to the meaning of a business, a business idea and a business opportunity. Answer or address any questions or challenges about the activity. Guide them to make notes in their books referring to learners' book.

Application Activity 3.1

Learners analyze the given problem, which relates to their community either in groups or in pairs and come with ideas that may result into business opportunities to start business. This activity may be given as a research question or homework.

Depending on the purpose of the application activity, choose an appropriate method to assess learners' findings, answers, or responses. Depending on the performance or results, you may decide to give remedial or extension activities.

Possible answers for activity 3. 1 (case study)

- a) Business; Is the production, distribution, and sale of goods and services for a profit.
1. Collection of people and resources organized to provide a product or service to others with the objective of sustaining themselves economically and/or for generating economic profit.

Rwiyemeza's business is growing and processing Mushrooms.

- b) A business idea is what one needs to start a business activity.

From the case study, the sources of business ideas for Rwiyemeza's business activity were listening to the radio, reading newspapers, and watching TV about how different people have succeeded by starting own business activities.

- c) A business opportunity refers to
1. A business idea that can be turned into a profitable business activity
 2. A business idea that has been researched and researched on and can be turned into a profitable business activity, etc.

Some challenges Rwiyemeza faced were competition, unsure market, lack of experience, deciding on turning my business idea into a profitable business, among others.

d) It is very important to do research and personal evaluation before deciding to start a business activity because:

1. Helps one to identify existing competition to the business activity
2. Helps one to identify whether market for the products will be available
3. Helps one identify whether the business activity will be accepted in the community
4. Personal evaluation helps one decide whether he/she is ready to take on the business activity, whether it fits in his/her vision, skills, experience, etc.
5. Helps one not waste money on activities that won't work, etc.

e) It is important to generate business ideas because business ideas result into business activities which:

1. Provide opportunities to owners and community at large

Activity 3.2

1. Guide learners to come up with reasons why entrepreneurs have to generate business ideas and opportunities. Such reasons may include:

- Start own businesses.
- Create own jobs or employment.
- Meet identified needs in the community.
- Solve unmet customer needs and wants.
- To take advantage of existing favorable investment climate.
- For future survival of existing businesses.

2. Based on the people who have started business activities in the community identified, guide learners to discuss whether the people identified have been successful or not, and to support their responses. Most of their response may be around:

- Business being market driven (useful or not to the community).
- Innovation by owners
- Real demand for the products or services they were delivering
- Return on their investment
- Competition from other similar businesses in the market
- Meeting owners' objectives
- Availability of resources necessary for the business activity

Application Activity: 3.2

Needs and wants in our community	Possible business opportunities
Clean water	Clean water joint
Gym membership	Gym Centre
Food	Food store
Cheap clothes	Made in Rwanda

Activity 3.3 Learner's Book

Using an appropriate method, learners in reference to their community, suggest ways in which people generate business ideas and explain any sources of business ideas and opportunities in Rwanda.

Make a follow up as learner's do the activity. Ensure everyone is actively participating and heard; instructions clearly followed; and address any challenges/ issues identified. Encourage learners to think about the environment, be creative and think beyond the box, as they discuss the sources of business ideas.

Sources of business ideas and opportunities in Rwanda:

1. **Existing businesses:** copying or modifying existing business activities
2. **Inheritance:** taking over existing business activities from family or starting a business activity related to it
3. **EXPOs (Trade exhibition):** these are held every year in Rwanda bring together entrepreneurs from Rwanda and outside where people can pick a business idea
4. **Government programs:** programs that are supported by the government may be a source of business ideas
5. **Internet:** this is a big source of business ideas and opportunities especially in information technology

Possible solution to Application Activity 3.3

People in my community get ideas and opportunities through:

1. Copying other existing businesses.
2. Asking other people for ideas through brainstorming.
3. Attending EXPOs or TRADE SHOWS and get ideas from there
4. Reading about business ideas and opportunities
5. Searching on the internet, etc.

Solution to Activity 3.4

- a. **Generating business ideas from existing businesses:** Based on the existing business learners identified in their community, guide and encourage learners to think and come with own business ideas which they share with the large group.
 - b. **Generating business ideas from the available information:** Based on the existing business learners read about, heard, watched or seen, guide and encourage learners to think and come with own business ideas which they share with the large group.
 - c. **Generating business ideas from existing products:** Based on the samples of existing products analyzed, guide and encourage learners to think of what they could make use of these products (for example by improving on them, changing their uses, etc.) by thinking and proposing new products either to be applied at present or in the future which they share with the large group.
 - d. **Totally new business ideas:** Based on the learner's dreams, passions or goals, guide and encourage learners to think and come with their own new business ideas which they will share with the large group.
- b) learners will give their views and then guide them to come to a common understanding.

Activity 3.5

Possible answers include.

Activity 1.6

Possible answers include;

- **Is the Business legal?** Find out the legality of the goods and services you intend to provide
- **The entry barriers.** Are there specific requirements and barriers that may stop from doing the kind of business?
- **The extent/size of need or problem to be solved.** Is the need big and significant or small and minimal?
- **Availability of potential customers.** Are there ready customers willing and able to buy your products?
- **The size of the market.** The size of the market in terms of how much you can sell • **Market growth.** Is the market for the products increasing or decreasing?
- **Market share.** What percentage of the market would you be able to capture?

- **Requirements to start promoting and operate the business.** Do you have the resources?
- **Your unique selling propositions.** What makes your business different from other businesses selling the same goods or services?
- **Competitor analysis.** Who are your potential competitors, their size, and strength?
- **Return on investment (R.O.I).** What would be the returns in terms of profitability from this business, when will the business start making profits?
- **Availability of factors of production.** Resources required to implement the business idea • **Acceptability.** Is it generally acceptable by the community?
- **Exit strategy.** If the business goes bad, how do you pull out of the business without losing too much money?
- **Is the Business legal?** Find out the legality of the goods and services you intend to provide
- **The entry barriers.** Are there specific requirements and barriers that may stop from doing the kind of business
- **The extent/size of need or problem to be solved.** Is the need big and significant or small and minimal
- **Availability of potential customers.** Are there ready customers willing and able to buy your products
- **The size of the market.** The size of the market in terms of how much you can sell
- **Market growth.** Is the market for the products increasing or decreasing?
- **Market share.** What percentage of the market would you be able to capture?
- **Requirements to start promote and operate the business.** Do you have the resources
- **Your unique selling proposition.** What makes your business different from other businesses selling the same goods or services?
- **Competitor analysis.** Who are your potential competitors, their size, and strength?
- **Return on investment (R.O.I).** What would be the returns in terms of profitability from this business, when will the business start making profits?
- **Availability of factors of production.** Resources required to implement the business idea • **Acceptability.** Is it generally acceptable by the community?
- **Exit strategy.** If the business goes bad, how do you pull out of the business without losing too much money?

Possible solutions to the application activity 3.4

- 1) Cutting down trees, etc.
- 2) Based on the activities identified in (a) above, guide learners to describe all possible effects of the activities to the community. These may include: Pollution of environment, Desertification, Loss of natural cover , Drought, famine, and hunger, Poor soils
- 3) Based on the various effects identified in (b) above, guide learners to suggest any two business ideas they may generate in response to the effects such as:
 1. Planting trees (nursery beds)
 2. Coming up with alternatives to timber (timber from waste products)
 3. Coming with alternative to charcoal as source of fuel
- 4) Based on any one idea from the list generated from (c) by the learners, guide to give factors they will base on while choosing that business idea

Planting of trees require availability of space/land for nursery bed, knowledge, and skills for managing nursery bed and environment(climate)

Timber from waste products require knowledge and skills, technology about recycling and market for the timber

Alternative to charcoal, use gas and Rondereza, but you need capital.

- 5) Guide learners to propose advice to young entrepreneurs when generating business ideas in relation to the photo such as:
 1. We should always be mindful of our environment when generating ideas
 2. We should always remember that others will use the same sources to generate ideas in the future, so we must have them in mind
 3. We should generate ideas that do not have a negative effect on our community
 4. Business ideas should be in the interest of the community but not individual entrepreneur.

Activity 3.6

Possible answers include;

- **Is the Business legal?** Find out the legality of the goods and services you intend to provide

- **The entry barriers.** Are there specific requirements and barriers that may stop from doing the kind of business?
- **The extent/size of need or problem to be solved.** Is the need big and significant or small and minimal?
- **Availability of potential customers.** Are there ready customers willing and able to buy your products?
- **The size of the market.** The size of the market in terms of how much you can sell • **Market growth.** Is the market for the products increasing or decreasing?
- **Market share.** What percentage of the market would you be able to capture?
- **Requirements to start promoting and operate the business.** Do you have the resources?
- **Your unique selling propositions.** What makes your business different from other businesses selling the same goods or services?
- **Competitor analysis.** Who are your potential competitors, their size, and strength?
- **Return on investment (R.O.I).** What would be the returns in terms of profitability from this business, when will the business start making profits?
- **Availability of factors of production.** Resources required to implement the business idea • **Acceptability.** Is it generally acceptable by the community?
- **Exit strategy.** If the business goes bad, how do you pull out of the business without losing too much money?
- **Is the Business legal?** Find out the legality of the goods and services you intend to provide
- **The entry barriers.** Are there specific requirements and barriers that may stop from doing the kind of business
- **The extent/size of need or problem to be solved.** Is the need big and significant or small and minimal
- **Availability of potential customers.** Are there ready customers willing and able to buy your products
- **The size of the market.** The size of the market in terms of how much you can sell
- **Market growth.** Is the market for the products increasing or decreasing?
- **Market share.** What percentage of the market would you be able to capture?
- **Requirements to start promote and operate the business.** Do you have the resources
- **Your unique selling proposition.** What makes your business different from other businesses selling the same goods or services?

- **Competitor analysis.** Who are your potential competitors, their size, and strength?
- **Return on investment (R.O.I).** What would be the returns in terms of profitability from this business, when will the business start making profits?
- **Availability of factors of production.** Resources required to implement the business idea • **Acceptability.** Is it generally acceptable by the community?
- **Exit strategy.** If the business goes bad, how do you pull out of the business without losing too much money?

Skills Lab 3:

For this lab, student teachers will be able to generate viable business ideas and opportunities.

Guidance to the lab:

Build (5mins)

Using Think, Pair and Share; ask learners to answer the following questions. Choose some few pairs to answer the questions below to the general audience.

- 1) Differentiate between business idea and opportunity
- 2) What are the steps of generating a viable business idea?

Possible answers

- 1) A business idea is a thought about a prospect or potential business while a business opportunity can be defined as an attractive business idea worth investing in or propositions that provide the possibility of a monetary return
- 2) Start thinking/get your brain at work, Buy a notebook to record, Follow your passion ,Keep your eyes open, Capitalize on your strength, Explore new things, Know what you want in life, Read about other people that started their own businesses.

Emphasize to the learners that this lab will help them to select better and viable business ideas for the businesses they intend to start or in the club or back at home. They should be able to take advantage of the available of available opportunities and select business ideas which are in line with customers' needs.

Practice (15 mins)

Ask learners to choose 2 business ideas.

Assign each group a number to make a poster indicating how each of the factors below favors or limits their business ideas with clear examples.

1. Potential for growth
2. Infrastructure

3. Market for the goods/services (real demand)
4. Profitability
5. Competition and competitive advantage
6. Financial viability

Move around the groups and make a follow up whether the learners are on track.

Presentations (10mins)

Communicate the appropriate time for this activity to be done. Choose the appropriate method they can use to present their findings for example gallery work or one group presenting at a time. During presentations encourage learners to challenge/supplement each other.

Ask them to recommend the most viable business idea, the business club should continue/ start running basing on the results of the viability tests.

Conclusion (5mins)

Use 'a small ball' to make conclusion. throw the ball randomly to different learners to answer questions on what they have learnt.

Emphasize the following by writing them on the note board;

- Selecting a viable business idea is key to a successful business.
- Products should be able to solve community problems.
- The products made should not have negative effects on the environment.
- Business club should try as much as possible to be a solution to the community than a problem and therefore businesses like charcoal making must be discouraged because of its effect on the depletion of trees.

Portfolio Assignment (5mins)

As a take home of this lab, provide learners a portfolio assignment from the learner's book which is meant to test the skills learners have attained from this lab. Remember this is an individual activity and thus each learner must do it.

Unit 3 Summary

Business refers to the activity of buying and selling goods and services to earn money. The purpose of business is to solve a customer's problem or meet the customers' needs.

A business idea can be referred to as the response of a person or persons, or an organization to solve an identified problem or to meet perceived needs in the environment. Finding a good business idea is the first step in transforming the entrepreneur's desire and creativity into a business opportunity.

An opportunity is a favorable set of circumstances that creates a need for a new product, service, or business.

A business opportunity refers to an attractive business idea worth investing in or propositions that provide the possibility of a monetary return for the person implementing them or taking the risk of investing in them. What turns an idea into a business opportunity is when the income exceeds cost and generates profits.

To be referred to as referred as a good business idea, it must fulfill the following qualities:

- Have real demand.
- Favorable return on the investment.
- Be favorably competitive.
- Meeting the investors' objectives.
- Availability of necessary resources for the investment.

SWOT is an acronym that stands for Strengths, Weaknesses, Opportunities, and Threats. It helps entrepreneurs to evaluate their business and to compare themselves with the competitors and therefore determine whether his/her business is in a better position to compete or not.

Additional Information

It is often difficult to figure out how to research business idea; especially if the person has never been in business. The person will need to decide if the business idea has profit potential.

Any good business ideas could be an invention, a new product or service, or an original idea or solution to everyday problems. A good business idea does not necessarily have to be a unique products or services. An opportunity is a favorable set of circumstances that creates a need for a new product, service or business. An opportunity has four essential qualities: it is attractive, durable, timely and anchored in a product, service or business that creates or add value for its buyer or end user.

Essentially, entrepreneurs need ideas to start and grow their entrepreneurial ventures. Generating ideas is an innovative and creative process. Sometimes, the most difficult aspect of starting a business is coming up with a business idea. Even if you have a general business idea in mind, it usually needs to go through fine-tuning processes. Fruitful ideas often occur at points where skill set, hobbies and interests, and social networks intersect. In other words, the best ideas for a new business are likely to come from activities and people that you already know well.

A person may already have a good idea for a business. What is rare, on the other hand, is the ability to execute an idea and turn it into a profitable business. The ability to take action is far more important than the idea itself.

END UNIT 3 ASSESSMENT

- 1 a) it wasn't a good business idea because they didn't carry out enough research whether it would be viable in nyagatare.
 - b) Guide learners on how to write a letter advising mr &Mrs kaberu on the importance of assessing a business idea or opportunity. Having looked at this in the unit.
- 2) there are many reasons why we should assess a business opportunity before investing our resources and time. Such as to find out whether it is a viable business or not. Etc. other reasons are in student book.

Additional activities

Remedial Activities

- 1) What do you understand by the terms: Business, Business idea and Business opportunity **Possible answers**
 - a) Business: Business refers to the activity of buying and selling goods and services for a profit. Business can also mean the production, distribution, and sale of goods and services for a profit
 - b) Business idea: A business idea is the response of a person or persons, or an organization to solve an identified problem or to meet perceived needs in the environment. c) Business opportunity: A business opportunity refers to an attractive business idea worth investing in or propositions that provide the possibility of a monetary return for the person implementing them or taking the risk of investing in them.
- 2) How different is a business idea from a business opportunity Possible answer

A business idea is any response to an identified need, gap, and challenge in community or unsaved customer need that has to be met which may or may not result into a profitable business activity while

A business opportunity is a business idea that has been evaluated, researched on and therefore proved that it can solve the challenges or unmet customers' needs and therefore be turned into a profitable business opportunity Consolidation Activities

- 1) Describe the factors influencing one's choice of a business idea/opportunity in your community Possible Answers
 - Identified market need or gap– the nature of the identified need or challenge in the market or customer need will influence an entrepreneur's

Growing market– most people do not want to avoid the hustles of starting a new business. So, most people will choose ideas or opportunities that easy for them their businesses while others may choose an idea that gives them a chance to be creative.

- Low funding requirements– the amount of funding required to implement a business opportunity may influence one’s choice of a business idea. Most people will choose opportunities that do not involve of funding in relation to profits.
- Vision or goals– the choice of a business opportunity will greatly depend on the vision or goals of the entrepreneur. These could be short term or long-term goals
- High profit margins– of course, on every entrepreneur’s mind is profit. The profit margin expected from the opportunity will greatly influence one’s choice.
- Not easily copied– every entrepreneur of course wants to protect their ideas, protect intellectual property and developing a brand reputation. So, entrepreneurs are likely to choose ideas/opportunities that cannot be easily duplicated in the market at least in the short run.

Extension Activities

Discuss the different sources of business ideas/opportunities in your community.

- Personal interest in searching for new things/Hobbies
- Franchises (improving upon an existing idea)
- Mass media (newspapers, magazines, TV, Internet)
- Business exhibitions
- Surveys and research
- Customer needs, advice, complaints, preferences, wishes, etc.
- Changes in society
- Brainstorming
- Being creative
- Prior jobs
- Seeing a need or a gap in the marketplace
- Most promising skills
- Use skills as a foundation for a business.

4.1. Key unit competence

To be able to set achievable entrepreneurial goals

4.2. Unit Prerequisite

In S1, learners were introduced to roles, benefits and challenges of an entrepreneur, setting goals. This prior knowledge, skills or competences should help them to be able to set smart goals in life and take advantage of opportunities available. As a foundation of this whole unit.

4.3. Cross-cutting issues to be addressed

Note: The examples below are just to guide you on how to address crosscutting issues throughout the unit BUT THIS DOES NOT mean that these are the only ones. You can address and give learners opportunities to discuss all the cross-cutting issues where possible taking consideration of their environment or community around them.

Gender education: Emphasis throughout this unit has to be put on how both male and female have same opportunities when it comes to setting goals. There are targets specifically reserved or meant for a **particular** gender but they can all choose whatever they wish.

Environment and sustainability: All careers base from the environment, and one cannot implement his/her profitable business career without the environment. Therefore, great care for environment is paramount for continued long term achievement of entrepreneurial goals.

Inclusive education: In addition to all having equal opportunities to identify, examine and justify the need for setting goals, emphasis has to be put on how we all regardless of our background, economic or social setup have right set personal goals that do not discriminate as our needs are the same. Learners need to understand that education in general should not discriminate but promote inclusiveness of all etc.

Peace and Values: You need to emphasize to learners the need to live in peace and harmony with others. Learners need to appreciate the need for setting goals that promote peace and are not against the values of the community they want to serve. Learners also need to acknowledge the importance of promoting positive business goals especially towards society, customers, shareholders, environment,

and government among others as they pay and sensitize others to meet their tax obligation.

Financial education: You need to emphasize to learners the need to manage properly their business revenues and any other monetary issues. This will help them to be financially fit in order to achieve future goals and create various businesses.

Note: Refer to other cross-cutting issues as identified in the curriculum framework.

4.4. Guidance on the introductory activity

- a) This introductory activity is intended to:
 - Provide interest and motivation to the learners for setting goals in business
 - Focus learner’s attention on setting personal goals
 - Convince learners about what they will benefit from the unit
 - Build on previous knowledge, skills, values and attitudes to help you (the teacher) assess the learner’s prior knowledge and help link with the new content, or
 - Could be new content to help arouse learners’ interest about what to expect in the new content
 - Be answered in one lesson, or
 - Gradually over a period as the unit progresses. There are no right or wrong answers
- b) Use an appropriate method such as small groups or pairs, provide learners with the introductory activity in student book, and give instructions to the activity. During grouping or pairing, ensure a balance between boys and girls and learners’ different abilities
- c) Learners in small groups or pairs analyze the paragraph in student book [Imagine that you are dreaming of standing at the top of Mount Karisimbi, Rwanda’s highest mountain. Do you think that this dream could become a reality one day? How should you go about achieving this dream?] Monitor to confirm whether everyone is working on the activity, instructions were understood, address any challenges or questions, ensure everyone is given an opportunity and is contributing in-group discussions. Encourage learners to work together, value each other’s contributions, share ideas, etc.
- d) Learners present their findings, results, answers through an appropriate method such pair-share, gallery walk, small group presentations on the introductory activity. Encourage different learners from the groups to share the group’s work to avoid that a few learners are dominating. Also encourage other learners to listen and not disturb when other teams are sharing unless it

is a question. Encourage learners to appreciate each other's work especially during presentation, they may clap or show thumbs up, flowers etc. as a gesture of appreciation for the effort of each group.

- e) Appreciate the team's presentations and remind them this activity was not meant to come to the very right answers but to help them become aware of what to expect in the unit. Answers to the activity will be got as the unit progresses. You can support learner's answers by referring to possible answers to the introductory activity below:

Possible answers for introductory activity

Note: These responses may be shared or not with the learners. They are precisely to guide the teacher while harmonizing learners' responses during presentation.

- i. Do you think that this dream could become a reality one day?

Yes

- ii. How should you go about achieving this dream?

Setting a smart goal using the following questions

- Where do I want to be?
- What must I know to get there?
- What steps must I take in order to know and be able to do these things?
- What abilities and experience do I already have that are going to help me take these steps?
- What obstacles might be on my way and how can I deal with them?
- What should I do first, second and so on?

4.5. List of lessons (including assessment)

Lesson title/probable heading and Learning objectives (from the syllabus including knowledge, skills and attitudes) and Periods

No.	Lesson titles	Learning objectives (from the syllabus including knowledge, skills and attitudes):	Number of Periods
1	Meaning entrepreneurial goal Characteristics of a goal	Explain the meaning of an entrepreneurial goal. Describe the types of goals. Explain the meaning of a SMART (Specific, Measurable, Attainable, Realistic and Timeframe) goal.	1

2	Strategies of setting entrepreneurial goals Steps of creating an action plan for entrepreneurial goals	Appreciate the importance of setting entrepreneurial goals in everyday business life Differentiate between entrepreneurial vision, goals and objectives Discuss action plans for achieving the goals set Create an action plan for achieving entrepreneurial goals.	1
3	End Unit Assessment and Skills lab 3	To be able to set achievable entrepreneurial goal.	2

LESSON 1: Meaning of entrepreneurial goal and characteristics of a goal

Learning objectives:

Explain the meaning of an entrepreneurial goal.

Explain the meaning of a SMART (Specific, Measurable, Attainable, Realistic and Timeframe) goal.

Prerequisites/Revision/Introduction: Read the Key unit competence in the syllabus to determine what students will know and be able to do by the end of the unit. Look at the action verb, concept and context of each learning objective. This will help you see the skills, knowledge and attitudes embedded in the learning objective. Remember the learning objectives link to the key unit competence.

Teaching resources: Basic materials for a class/ lesson to be conducted: Learners books, internet, case studies and any other trustworthy and reliable resources to enhance learning.

Learning activity: Follow the guidance about the Learning activity.

Activity 4.1 & 4.2 learners' book

Learners in small groups, either pairs or individual read and analyze the questions what is a goal? Identify and explain various types of goals that you know. Give examples.

1. While learners are doing the activity, make sure everyone is working and actively participating.
2. Learners share their findings, responses or answers to the activity using an

appropriate method such as group presentation, pair-share or large group discussion. Ensure all learners including those with special education needs are given an opportunity to give their views and should be respected.

3. Harmonize their findings or answers and help them draw conclusions/summary to the meaning of a goal and types of goals. Answer or address any questions or challenges about the activity. Guide them to make notes in their books referring to learner's book.

Possible answers 4.1

1. Goals are defined as lifelong aims, which an individual or entity endeavor to achieve.
2. i) Short-term goals e.g. I will finish the English assignment by the end of today
ii) medium term goals e.g. I will start a goat rearing project in a period of 8 months
iii) long term goals e.g. I will build a house in Kigali by 2030

Possible answers 4.2

1 a) There is no specific answer to the question but the teacher should try to read among the goals that the learners have set and determine whether they are right of wrong.

e.g. I will obtain 80% in Math this year in third term exams.

Note: assess whether students understand the concept of Specific, Measurable, Attainable, Realistic, Time bound/time framed goal mean.

Application Activity 4.1 & 4.2 learners' book

- 1) Learners analyze the picture provided and answer the questions relating it to their personal development. This activity may be given as a research question or homework.
- 2) Depending on the purpose of the application activity, choose an appropriate method to assess learners' findings, answers or responses. Depending on the performance or results, you may decide to give remedial or extension activities.

Probable answers to Application activity 4.1

- **Roots** mean values and skills we need to achieve our goals
- The **stem** (tree trunk) means people in our lives that give us strength e.g. friends, family church, etc.
- **Branches** mean our goals and what we want to accomplish in life

- **Leaves** mean the resources we need like time, information, money etc.
- **Fruits** mean our future achievements, what we enjoy, what we achieve as our goals
- **Thorns** represent the obstacles and challenges that we meet along the way to achieving our goals.

Possible answers for application activity 4.2

Learners analyze the given question and write SMART goals which would be entailed in the head teacher's speech. This activity may be given as a research question or homework.

Depending on the purpose of the application activity, chose an appropriate method to assess learners' findings, answers or responses. Depending on the performance or results, you may decide to give remedial or extension activities

Lesson 2: Strategies of setting entrepreneurial goals

Learning objectives:

- Appreciate the importance of setting entrepreneurial goals in everyday business life
- Differentiate between entrepreneurial vision, goals and objectives
- Discuss action plans for achieving the goals set Create an action plan for achieving entrepreneurial goals.

Prerequisite/Revision/Introduction: Read the key unit competence in the syllabus to determine what students will know and be able to do by the end of the unit. Look at the action verb, concept and context of each learning objective. This will help you see the skills, knowledge attitudes embedded in the learning objective. Remember the learning objectives link to the key unit competence.

Teaching aids: Basic materials for a class/ lesson to be conducted: pictures, Learners' books, internet and any other trustworthy and reliable resources to enhance learning.

Learning activity: Follow the guidance about the learning activity.

Activity 4.3 learners' book

- 1) Learners in small groups, either pairs or individual read and analyze the activity to come up with answers following the instructions given.
- 2) While learners are doing the activity, make sure everyone is working and actively participating.
- 3) Learners share their findings, responses or answers to the activity using an appropriate method such as group presentation, pair-share, or large group

discussion. Ensure all learners are given an opportunity to give their views and should be respected.

Harmonize their findings or answers and help them draw conclusions/summary of what they have learnt. Answer or address any questions or challenges about the activity. Guide them to make notes in their books referring to student book.

Possible answers for application activity 4.2

Learners analyze the given question and write SMART goals which would be entailed in the head teacher's speech. This activity may be given as a research question or homework.

Depending on the purpose of the application activity, chose an appropriate method to assess learners' findings, answers or responses. Depending on the performance or results, you may decide to give remedial or extension activities

Possible answers to learner's activity 4.3

- a) This question has no specific answer but it's up to the teacher to determine whether what the students have written is right or wrong following the characteristics of good goal
- b) Identify unexpected life events that might come your way and prevent you from accomplishing your goal?

Answers may include.

- Inadequate funding (insufficient capital)
 - Small market size, may be because of strong competition
 - Inappropriate business location
 - Sickness
 - Being chased out of school
 - Death of a parent or relative
 - Bankruptcy
 - Failing exams
 - Etc.
- c) What can you do to overcome/avoid such events and minimize their impact?
 - Being disciplined
 - Regular checkups for heathy living
 - Avoiding bad company
 - Proper planning

- Market research
- Etc.

Application activity 4.3 learners' book

Learners analyze the given question and write SMART goals which would be entailed in the head teacher's speech. This activity may be given as a research question or homework.

Depending on the purpose of the application activity, chose an appropriate method to assess learners' findings, answers or responses. Depending on the performance or results, you may decide to give remedial or extension activities.

Possible answers for application activity 4.3 in learner's book

1. a) *This question has no specific answer but it's up to the teacher to determine whether what the students have written is right or wrong following the characteristics of good goal*

e.g. To increase sales of rabbit meat up to 7000 a day by 2020

b) There is no specific answer for this question. You have to judge the answer in relation to a goal set above.

LESSON 3: Steps of creating an action plan for entrepreneurial goals

Learning objectives: Discuss action plans for achieving the goals set

Create an action plan for achieving entrepreneurial goals.

Prerequisites/Revision/Introduction: Read the key unit competence in the syllabus to determine what students will know and be able to do by the end of the unit. Look at the action verb, concept and context of each learning objective. This will help you see the skills, knowledge attitudes embedded in the learning objective. Remember the learning objectives link to the key unit competence.

Teaching aids: Basic materials for a class/ lesson to be conducted: Learners books, internet, and any other trustworthy and reliable resources to enhance learning.

Learning activity: Follow the guidance about the learning activity.

Activity 4.4 learners' book

- 1) Learners in small groups, either pairs or individual read and fill in the template based on entrepreneurial goals set previously and make a plan in order to achieve them in a period set following the instructions given.

While learner(s) is/are doing the activity, make sure everyone is working and actively participating.

- 2) Learners share their findings, responses or answers to the activity using an appropriate method such as group presentation, pair-share or large group discussion. Ensure all learners are given an opportunity to give their views and should be respected.
- 3) Harmonize their findings or answers, and help them draw conclusions/summary. Answer or address any questions or challenges about the activity. Guide them to make notes in their books referring to the learners' book.

Possible answers for activity 4.4

This question has no specific answer. It's up to the teacher to determine whether what the students have written is right or wrong following the characteristics of a good goal and the steps as given by the student. Encourage the learners to set achievable goals that suit their level as learners.

Application activity 4.4 learners' book

- 1) Learners analyze a given scenario, which relates to their community either in groups or in pairs and come up with answers. This activity may be given as a research question or homework.
- 2) Depending on the purpose of the application activity, choose an appropriate method to assess learners' findings, answers or responses. Depending on the performance or results, you may decide to give remedial or extension activities.

Possible answers for application activity 4.4:

1 a. The learner may provide some of the following obstacles:

- Limited resources
- lack of experience
- Rain etc.

Any other tangible reason the learner may provide should be considered.

b. Skills needed to run the festival include:

- Planning
- Organizing
- Marketing
- Decision making
- Team building
- Decision making

Any other sensible reasons a learner may give should be given attention.

- c. Opportunities that the festival may give a community include:
- Getting to know people and making new friends
 - Promoting culture of sharing
 - Developing patriotism
 - Leisure time and relaxing
2. a) and b): There is no specific answer for these numbers. It is up to the teacher to analyse and weigh students' answers.

4.6. Guidance to Skills lab

i. Build part (max 5 min)

Using Think, Pair and Share; ask learners to answer the following question. Choose some few pairs to answer the below questions to the general audience.

Possible answers

1. This question has no specific answer but it's up to the teacher to determine whether what the students have drawn is right or wrong following the characteristics of good goal.

Encourage the learners to set achievable goals that suit their level.

2. a) The goal is specific, measurable, attainable, realistic
b) Time bound characteristic is missing

ii. Practice (Max 15 min)

Adding Value/improving the existing products

Assign each group questions to assess the Jeremy's goals for them to provide which SMART elements of a goal are incorporated in his goal, and which one(s) is/are missing.

iii. Presentations (Max 10 min)

Communicate the appropriate time for this activity to be done. Choose the appropriate method they can use to present their findings for example gallery walk or one group presenting at a time. During presentations encourage learners challenge/supplement each other (control this as it takes time) as it will enable them to understand better.

iv. Conclusion (Max 5 min)

Use a small ball to make conclusion. Slow the ball randomly to different learners to answer questions on what they have learnt.

Portfolio Assignment (5 Min)

As a take home of this lab, provide learners a portfolio assignment which is meant to test the skills learners have attained from this lab. Remember this is an individual activity and thus each learner must do it.

1. Analyse the following examples of goals:
 - I will do very big businesses.
 - I will attend morning lessons.
 - I will become chief legal advisor of Tigo Rwanda next year.
 - I will milk 400 litres of milk from my one cow every day.
 - I will find a good job soon.
- a) Explain whether they are good goals or not.
 - b) Make the bad goals into good goals.
 - c) Explain what you understand by SMART goals.

Possible answers for application activity 4.4:

Possible answers

- a) These are bad goals except the third goal because they do not fulfill the characteristics of a good goal
- b) - I will do very big business ten years from now with capital of almost 15,000,000
 - I will attend morning lessons every day 100%
 - I will milk 10 litres from one cow every day starting next week
 - I will find a job after my exams.

4.7. Unit 4 Summary

Goals are defined as the lifelong aims, which an individual or entity endeavors to achieve.

Types of goals

There are mainly two types of goals

- Short term goals
- Long term goals

A mission statement “something that states the purpose or goal of a business or organization, explains why a company was formed and what the organization does”

A goal is a description of a destination an entrepreneur wishes to reach

An objective is a measure of the progress that is needed to get to the destination therefore goals are the long-term outcomes you (or the organization) want/ need to achieve.

The steps followed to set smart goals:

- a) Where do I want to be in the next period of time say 4 months, 6 months, one-year etc?
- b) What must I know to get there?
- c) What steps must I take in order to know and be able to do these things?
- d) What abilities and experience do I already have that are going to help me take these steps?
- e) What obstacles might be on my way and how can I deal with them?
- f) What should I do first, second and so on?

4.9. Additional Information

Goal Setting

Many people feel as if they're a drift in the world. They work hard, but they don't seem to get anywhere worthwhile.

How to Set a Goal

First consider what you want to achieve, and then commit to it. Set SMART (specific, measurable, attainable, realistic and time-bound) goals that motivate you and write them down to make them feel tangible. Then plan the steps you must take to realize your goal, and cross off each one as you work through them.

Goal setting is a powerful process for thinking about your ideal future, and for motivating yourself to turn your vision of this future into reality.

The process of setting goals helps you choose where you want to go in life. By knowing precisely what you want to achieve, you know where you have to concentrate your efforts. You'll also quickly spot the distractions that can, so easily, lead you astray.

Why Set Goals?

Setting goals gives you long-term vision and short-term motivation. It focuses your acquisition of knowledge and helps you to organize your time and your resources so that you can make the most of your life.

By setting sharp, clearly defined goals, you can measure and take pride in the

achievement of those goals, and you'll see forward progress in what might previously have seemed a long pointless grind. You will also raise your self-confidence, as you recognize your own ability and competence in achieving the goals that you've set.

4.9. End of unit 3 assessment

1. Read the case study. Then answer the questions that follow.

- a) To start a poultry project
- b) - Irregular supply of birds
 - Lack of collateral security to obtain loan from bank
 - Poor quality of birds
- c) - Looking for investors who can assist him with his plans to increase production
 - To increase meat production to 70 000 kilograms in nine months.
 - To spend the next six months increasing production at the chicken hatchery from 60 000 to 300 000 chicks per week

ONE YEAR TIMELINE/ACTION PLAN TO ASSIST HAGUMINSHUTI WITH PLANNING.

No	Goal to be achieved	Timeline
1	Looking for investors	Jan-March 2019
2	To increase meat production to 70 000 kilograms	March-July 2019
3	Increasing production at the chicken hatchery from 60 000 to 300 000 chicks per week	July-December 2019

4.10. Additional Activities

1. Justify how setting a SMART goal can help in achieving career goals more successfully.

Possible answers

1. Goals trigger behavior.

Having a clear, compelling goal mobilizes your focus toward actionable behavior. In other words, goal setting should motivate you.

2. Goals guide your focus.

When you set a goal, you naturally direct your attention toward a next step and, as a result, lead yourself in the right direction which forces your actions—your behaviors—to follow. It's a cheesy saying but I'll say it anyway: whatever the mind believes, the body achieves. The body follows the mind.

3. Goals sustain momentum.

Seeing progress is addicting. No seriously, it's literally addicting because of the dopamine released in your brain after attaining a reward. Just as a snowball grows in size as it's rolled down a hill, momentum works the same way.

4. Goals align your focus.

Goal setting helps you align focus with behavior because you get feedback on your progress. The actions you take—or avoid—offer clues about your values, beliefs, challenges, strengths and weaknesses which allow you to course correct as necessary and reset your goal achievement strategy (and subsequently, your focus).

5. Goal setting promotes self-mastery.

Perhaps the most important reason why goals work is because they build character. Actually, *achieving* goals builds character.

And any other answer the student may come up with that is reasonable therefore these answers are not an end give room for more points from the learners.

Extension Activities

1. Come up with a way in which students with different learning styles can study together effectively.
2. Draw a goal tree for one of your personal career goals.
3. Choose a type of organization and work position you would like to work in after school. Explain what roles you would conduct in this position and what you have already done in school to prepare yourself for this role.

Guidance to the teacher regarding answers to the above extension activities

1. These questions have no specific answers but it's up to the teacher to determine whether what the students have drawn or wrote is right or wrong, encourage the learners to set achievable goals that suit their level.

5.1 Key Unit Competence

To be able to conduct market research for business start-up and growth

5.2 Unit Prerequisite

Learners were introduced to the market (O' Level S.2: Unit 4) Learners were introduced to the market. So, this prior knowledge and skills should help them to conduct market research for business start-up and growth.

5.3 Cross-cutting issues to be addressed

Note: The examples below are just to guide you on how to address cross-cutting issues throughout the unit **BUT THIS DOES NOT** mean that these are the only ones. You can address and give learners opportunities to discuss all the cross-cutting issues where possible taking in consideration the environment or community around them.

Environment and sustainability: Environment is one of the greatest factors that can affect any research activity both positively and negatively. Therefore, great care for environment is crucial. Learners are to be advised to conduct environmental protection related research so as to maintain the environment that protect and promote the business sector.

Gender education: Less number of women get involved in market research. This is a cross-cutting issue and must be mainstreamed in each of the different parts of the work program, ensuring a more integrated approach to research and innovation. Throughout this unit, do away with all the stereotypes that generate discrimination against women in research career by telling girls and boys that they are all capable of participating in research activities.

Inclusive education: In addition to all having equal opportunities to carry out market research, emphasis has to be put on how we all regardless of our background, economic or social setup have a right to conduct research that do not discriminate. Learners need to understand that good market research should not discriminate but promote inclusiveness of all etc.

Peace and Values: You need to emphasize to learners the need to live in peace and harmony with others. Learners need to appreciate the market research that promote peace and are not against the values of the community. Learners also need to acknowledge the importance of market research promoting positive business values especially towards society, customers, shareholders, environment,

government etc.

Standardization culture: You need to emphasize to learners the need for standard market research. This will help them to abide by standards of effective research as prospective market researchers.

Note: Refer to other cross-cutting issues as identified in the curriculum framework.

5.4 Guidance on the introductory activity

This activity is intended to:

- Provide interest and motivation to the learners about research in business.
- Focus learner's attention on market research and its purposes.
- Convince learners about what they will benefit from the unit.

It can:

- Build on previous knowledge, skills, values and attitudes to help the teacher assess the learner's prior knowledge and help link with the new content, or
- Could be new content to help arouse learner's interest about what is expected in the new content.

Be answered in one lesson, or gradually over a period as the unit progresses. There is no right or wrong answers.

Use an appropriate method such as small groups or pairs, provide learners with the introductory activity in the learner's book and give instructions to the activity. During grouping or pairing, ensure a balance between boys and girls and learners' different abilities.

Learners in small groups or pairs analyze the case study in the learner's book to describe why it is very important for Kagoyire to gather information related to her sales decline, the meaning of market research, the reason why it is important to carry out market research and explain the different sources of data that Kagoyire can use to obtain the relevant information.

Monitor to confirm whether everyone is working on the activity, instructions were understood, address any challenges or questions, ensure everyone is given an opportunity and contributing in-group discussions. Encourage learners to work together, value each other's contributions, share ideas, etc.

Learners present their findings, results, answers through an appropriate method such as think-pair-share, small group presentations on the introductory activity. Encourage different learners from the groups to share the group's work to avoid a few learners dominating. Also encourage other learners to listen and not disturb when other teams are sharing unless it is a question. Encourage learners to appreciate each other's work especially the presentation.

Appreciate the team's presentations and remind them that this activity was not meant to come to the very right answers but to help them become aware of what to expect in the unit. Answers to the activity will be got as the unit progresses. You can support learners' answers by referring to possible answers to the introductory activity below:

Possible answers to the introductory activity

1. Kagoyire did not make market research. She should have conducted research (collecting information) on the type of the customers (market) in that nearest restaurant located in Agaciro village and their fillings on the product (juice). From that information Kagoyire would decide whether to start business or not
2. The reasons why market research is important in any business include but are not limited to the following:
 - i. Research, being a fact-finding process, significantly influences business decisions. The business management is interested in choosing that course of action which is most effective in attaining the goals of the organization. Research not only provides facts and figures to support business decisions but also enables the business to choose one which is best.
 - ii. A considerable number of business problems are now given quantitative treatment with some degree of success with the help of operations research. Research into management problems may result in certain conclusions by means of logical analysis which the decision maker may use for his/her action or solution.
 - iii. Research plays a significant role in the identification of a new project, project feasibility and project implementation.
 - iv. Research helps the management to discharge its managerial functions of planning, forecasting, coordinating, motivating, controlling and evaluation effectively.
 - v. Research facilitates the process of thinking, analyzing, evaluating and interpreting of the business environment and of various business situations and business alternatives. So as to be helpful in the formulation of business policy and strategy like where to buy, when to buy, how much to buy, and at what price to buy
 - vi. Research helps in discovery and invention. Developing new products or modifying the existing products, discovering new uses, new markets etc.
 - vii. Research is a must in the production area. Product development, new and better ways of producing goods, invention of new technologies, cost reduction, improving product quality, work simplification, performance improvement, process improvement etc., are some of the prominent areas of research in the production area.

- viii. In the area of financial management, maintaining liquidity, profitability through proper funds management and assets management is essential. Financial institutions also (banking and non-banking) have found it essential to set up research division/department for the purpose of collecting and analyzing data both for their internal purpose and for making in-depth studies on economic conditions of business and people.
- ix. In the area of human resource management personnel policies have to be guided by research. An individual's motivation to work is associated with his needs and their satisfaction. An effective Human Resource Manager is one who can identify the needs of his work force and formulate personnel policies to satisfy the same so that they can be motivated to contribute their best to the attainment of organizational goals. Job design, job analysis, job assignment, scheduling work breaks etc., have to be based on investigation and analysis.
- x. Research in business is a must to continuously update its attitudes, approaches, products goals, methods, and machinery in accordance with the changing environment in which it operates.
- xi. It helps in predicting the future. Predicting the future is important in making decisions such as forecasting demand for new products and established products.
- xii. Marketing research helps in hypothesis testing. Marketing research helps entrepreneurs to test theories or —gut feelings about their business. For example, the relationship between professionals and actual performance of any organization.
- xiii. Business research helps to determine or find out customers 'reactions on the ruling price in the market regarding the entrepreneur's products.
- xiv. Research helps the entrepreneur to maintain customer loyalty.
- xv. Customers normally develop confidence in the firms that go down to them and find out what they exactly need.

5.5 List of lessons (including assessment),

Lesson title/probable heading Learning objectives (from the syllabus including knowledge, skills and attitudes) and Periods

	Lesson title	Learning objectives (from the syllabus including knowledge, skills and attitudes):	Periods
1	The meaning of: Market, Marketing and market Research Elements of market research/surveys	Explain the meaning of market, marketing and market research Explain the meaning of customer, product, competitor and supplier surveys	1
2	Steps to follow when carrying out a market survey	Describe the steps of conducting market research.	1
3	Basic components of marketing /marketing mix elements (4Ps)	Describe the components of marketing (the 5Ps)	1
4	End unit assessment/ Remediation	Able to conduct market research for business start-up and growth	1
5	Skills lab 5	Apply Skills Lab Methodology Able to conduct market research for business start-up and growth	1

LESSON 1: Meaning of Market, Marketing and Market research

a) Learning objectives

Explain the meaning of market, marketing and market research

b) Teaching aids: Basic materials for a class/ lesson to be conducted: Desks, Learners 'books, internet, newspapers, books or magazines, radio, television, computer, projector and any other trustworthy and reliable resources to enhance learning.

c) Prerequisites/Revision/Introduction

- 1) Read the Key unit competence in the syllabus to determine what students will know and be able to do by the end of the unit. Look at the action verb, concept and context of each learning objective. This will help you see the skills, knowledge attitudes embedded in the learning objective. Remember the learning objectives link to the key unit competence.

- Use K-W-L (What learners already know-What they want to know-What they have learnt) after the introductory activity to assess how much students already know and what they would be interested in learning about research in business. Learners write under (K what I know; W-What I want to know) about market research. Briefly discuss what is written under each section with learners.

K-W-L Chart					
Topic:					
what I Know		what I Want to know		what Learned	I

d) Learning activities

Follow the guidance about the learning Activity 5.1 in the learners' book: Analyze the photos and answer the questions that follow.

- Learners in either small groups, pairs or individually read and analyze photo to come up with what that person is busy doing, meaning of the terms research and market research.
- While learner(s) is/are doing the activity, make sure everyone is working and actively participating.
- Learners share their findings, responses or answers to the activity using an appropriate method such as group presentation, pair-share, or large group discussion. Ensure all learners are given an equal opportunity to give their views and should be respected.
- Harmonize their findings or answers and help them draw conclusions/summary to what that person is busy doing, meaning of the terms research and market research. Answer or address any questions or challenges about the activity. Guide them to make notes in their books referring to the learner's book.

Possible answers for the activity 5.1

- The person is busy doing research
- Market research** is the process of collecting and analyzing information or data related to the demand of goods and services in a particular market.

A Market: this defined as an arrangement through which buyers/customers/clients and sellers come into contact to negotiate an exchange of goods or services for money

Marketing: this is an action of promoting and selling products including market research and advertising.

Possible answers to the application activity 5.2

Expected learners' responses for application activity 5.1

Answers may not be limited to the following:

1. Customer is the king because without the customer the business may not exist, this is explained by the following reasons:
 - i. A customer is a source of income to the business
 - ii. They advise the entrepreneur by giving constructive feedback
 - iii. They provide capital to the business when they pay in advance
 - iv. Customers are the reason for the existence of the business, they consume business products against payment
 - v. Customers spread business reputation
 - vi. They provide important information on companies' rivals
 - vii. Customers are sources of business profits
 - viii. Customers influence business innovations
 - ix. Customers recommend the business to other customers
 - x. Customers advertise the business.
2. Competitor / competition is important, this is further explained by the following:
 - i. Competition policy is about applying rules to make sure businesses and companies compete fairly with each other. This encourages enterprise and efficiency, creates a wider choice for consumers and helps reduce prices and improve quality.
 - ii. **Low prices for all:** the simplest way for a company to gain a high market share is to offer a better price. In a competitive market, prices are pushed down. Not only is this good for consumers - when more people can afford to buy products, it encourages businesses to produce and boosts the economy in general.
 - iii. **Better quality:** Competition also encourages businesses to improve the quality of goods and services they sell – to attract more customers and expand market share. Quality can mean various things: products that last longer or work better, better after-sales or technical support or friendlier and better service.

- iv. **More choice:** In a competitive market, businesses will try to make their products different from the rest. This results in greater choice – so consumers can select the product that offers the right balance between price and quality.
 - v. **Innovation:** To deliver this choice, and produce better products, businesses need to be innovative – in their product concepts, design, production techniques, services etc.
- 3) Learners think about gap filling either in groups or in pairs and if they don't do research; explain the challenges encountered in their businesses, describe the challenges or obstacles to effective market research. This activity may be given as a research question or homework.
 - 4) Depending on the purpose of the application activity, chose an appropriate method to assess learners' findings, answers or responses. Depending on the performance or results, you may decide to give remedial or extension activities.

LESSON 2: Steps to follow when carrying out market research/surveys

a) Learning objectives

Describe the steps of conducting market research

b) Teaching aids: Basic materials for a class/ lesson to be conducted: Desks, Learners 'books, internet, newspapers, books or magazines, radio, television, computer, projector, market environment and any other trustworthy and reliable resources to enhance learning.

c) Prerequisite/Revision/Introduction: Read the Key unit competence in the syllabus to determine what students will know and be able to do by the end of the unit. Look at the action verb, concept and context of each learning objective. This will help you see the skills, knowledge attitudes embedded in the learning objective. Remember the learning objectives link to the key unit competence.

d) Learning activities

Follow the guidance about the learning Activity 5.3: Learners read questions 1 and 2 and answer the questions that follows:

- 1. Learners in either small groups, pairs or individually read the questions to come up with the meaning of market research and enumerate two stages / steps someone would consider while undertaking market research.
- 2. While learner(s) is/are doing the activity, make sure everyone is working and actively participating.
- 3. Learners share their findings, responses or answers to the activity using an appropriate method such as group presentation, pair-share or large group discussion. Ensure all learners are given an opportunity to give their views and should be respected.

4. Harmonize their findings or answers and help them draw conclusions/ summary to what market research is and list at least two steps / stages someone would consider while undertaking market research. Answer or address any questions or challenges about the activity. Guide them to make notes in their notebooks referring to the learner's book.

Possible answers for activity 5.3

1. Steps to follow when conducting market research
 - i. Finding the topic of the research study
 - ii. Defining the research problem
 - iii. Setting of objectives
 - iv. Selection of the basic data collection method(s)
 - v. Determine the scope
 - vi. Designing a clear schedule for conducting the research
 - vii. Collecting data
 - viii. Analyzing data
2. Presenting data

Application activities

1. Learners read the paragraph either in groups or in pairs and come up with how a customer is a king and explaining how competitors are important in the business. This activity may be given as a research question or homework.
2. Depending on the purpose of the application activity, chose an appropriate method to assess learners' findings, answers or responses. Depending on the performance or results, you may decide to give remedial or extension activities.

LESSON 3: Components of marketing/marketing mix elements

a) Learning objectives:

- Describe the components of marketing (4Ps),
- Analyze the relationship between (4Ps) involved in marketing,
- Develop marketing strategy for small business.

a) Teaching aids: Basic materials for a class/ lesson to be conducted: Desks, Learners' books, internet, newspapers, books or magazines, radio, television, computer, projector and any other trustworthy and reliable resources to enhance learning.

b) Prerequisite/Revision/Introduction: Read the Key unit competence in the syllabus to determine what students will know and be able to do by the end

of the unit. Look at the action verb, concept and context of each learning objective. This will help you see the skills, knowledge attitudes embedded in the learning objective. Remember the learning objectives link to the key unit competence.

c) Learning activities

Read the following text and answer the questions that follow.

Learners in small groups, pairs or individually read the text to come up with description of marketing mix elements and analyze the relationship between marketing mix elements with the purpose of using the different marketing elements to develop marketing strategies for small business.

While learner(s) is/are doing the activity, make sure everyone is working and actively participating.

1. Learners share their findings, responses or answers to the activity using an appropriate method such as group presentation, pair-share, or large group discussion. Ensure all learners are given an equal opportunity to give their views and should be respected.
2. Harmonize their findings or answers and help them draw conclusions/summary to description of marketing mix elements and analyze the relationship between marketing mix elements. Answer or address any questions or challenges about the activity. Guide them to make notes in their books referring to learner's book.

Possible responses for activity 5.3

1. **Product:** a product is something either goods or services that is offered to a market to be sold in order of getting profit. E.g., table, rice, potatoes, beans, cars, books, pens, cloths, services like transportation, music, medical care, communication, banking, etc.
2. **Price:** This refers to the amount of money paid by customer for a product. The price has greater impact on the consumer demand for a product. If price is too low, then consumers may lose confidence in the quality of a product. If the price is too high the consumers will not be able to afford the product.
3. **Place:** The place /location should be attractive and nearest to the customer (that place should be known). This involves the channels of distribution that are used in order to reach more distant customers. This involves manufacturer- wholesaler- services provider- retailer- marketing specialists and customers.
4. **Positioning** refers to the place that a brand occupies in the minds of the customers and how it is distinguished from the product of the competitors. Positioning is one of the most powerful marketing concepts. Product

positioning is the process marketers use to determine how to best communicate their products' attributes to their target customers based on customer needs, competitive pressures, available communication channels and carefully crafted key messages.

5. **Promotion:** This is a set of ways of attracting customers to buy products either for the first time or to buy more of them.

f) Application activities

1. Learners examine the description of marketing mix elements and decide if Kamariza made essentials for marketing her product (Sandals) to determine what is essentials / marketing elements for marketing her Sandals (basing on their imagination) either in groups or in pairs. This activity may be given as a research question or homework.
2. Depending on the purpose of the application activity, chose an appropriate method to assess learners' findings, answers or responses. Depending on the performance or results, you may decide to give remedial or extension activities.

Possible answers to the application activity 5.2

- i. The following are the answers generated from Kamariza's scenario: Kamariza:
 - Is specialized in sandals making: This stands for a **Product (Sandals)**
 - She is operating in one growing center of Northern province: This stands for **a place** (a growing center of Northern province)
 - Her products are sold at affordable price: This stands for **Price** (affordable/ cheap price)
 - Her products are appreciated (occupies the first place in the choice of consumers): This stands for **Positioning** (her sandals occupy the first place in choice of consumers' preference)
- ii. She is now planning on how to make an advert on different Radio and RTV: this means that she is going to make **promotion** (in upcoming period = future) i.e today she has not started promoting her sandals.

Therefore, Kamariza does not make all essentials for making her products (sandals) marketable, because she has not yet used **promotion (ii explains more)**

Skills Lab 5

For this lab, learners will be able to appropriately interview people by carrying out a survey so as to understand customer's needs. Through this research/interview, they will be able to write an appropriate report on how to improve existing product or launch a better new product.

Guidance to the lab:

1. Build part (max 5 mins)

Using Think, Pair and Share; ask learners to answer the following questions.

1. What makes a product an improved one or be more demanded in the market?
2. What should you find out about the product before improving it?
3. What is a market survey?

Choose few pairs to answer the above questions to the general audience.

Possible answers

1. The product fetches high demand if;
 - It has a high quality
 - If it serves multiple purposes
 - If its price is relatively favorable to most customers.
2. What should an entrepreneur look out before improving his/her business or products
 - The nature of competition.
 - The level of demand of that product.
 - The rate of profits the product brings.
3. A market survey may refer to collection of information about the market (that can be in terms of prices, the number of sellers in that market, product/service they prefer more etc.)

Emphasize that this lab will provide the business club or projects they have at home an opportunity to grow and sustain by incorporating the feedback from their customers after carrying out survey.

4. 2. Practice (Max 15 Mins) Surveying Students & Staff:

Let learners go outside the classroom in teams to do the survey. Each team must survey at least 10 people (students, staff & other) about the products they prefer more. **Note** each group will use the following questions to interview people.

Survey questions:

1. What do most people like about the products that you normally buy and why? If you have a business club at the school, ask them what they find interesting about the club products
2. What changes would you propose to the above product (ones you normally buy)?

3. What do other products similar to the above product differ from others?
4. How can we best extend our products to bigger markets outside our community?
5. Name other products we could make from locally available resources that can be most competitive
6. Presentations (Max 10 mins)

Communicate the appropriate time for this activity to be done. Let learners through each group provide a summary of the results from the interview (like simple report).

Choose the appropriate method they can use to present their findings for example gallery work or one group presenting at a time. During presentations encourage learners challenge/supplement each other (control this as it takes time) as it will enable them to understand better.

7. Conclusion (5mins)

Use a small ball to make conclusion. Slow the ball randomly to different learners to answer questions on what they have learnt.

Explain to the learners that they will use the market survey results to improve their products either for the club or the ones they have at home. The survey will help them improve their products both at school and at home or they will be able to approach business knowing the importance of carrying out a survey.

Emphasize the importance of carrying out a survey by writing them on the note board.

- A survey will lead to knowing customers 'needs and thus serving them accordingly.
- Through carrying out a survey, one will be able to know competitors in the market and thus will work better to have a competitive edge over them.
- Through a survey, the entrepreneur will be able to know the nature of demand of the products he/she wants to serve and thus will produce according to the demand.

Portfolio Assignment(5Mins)

As a take way of this lab, provide learners a portfolio assignment which is meant to test the skills learners have attained from this lab. Remember this is an individual activity and thus each learner must do it.

Each learner uses a survey research tool to interview at least 5 customers on the business he/she intends to start back at home. The learner will share the tool (interview or questionnaire tool) to use and the results they found out.

5.6 Summary of the unit 5

Research is a systematic process of collecting and logically analyzing and interpreting data for some purpose. It consists of three steps: pose a question, collect data to answer the question, and present an answer to the question.

Market Research: This is the process of collecting and analyzing information or data related to the demand of goods and services in a particular market. Market research gathers information about products, customers, distributors/ suppliers and competitors.

While conducting market research, different tools/techniques used for market surveys. These tools/techniques for collecting primary data = original information include (Interviews, Observation, field experiments, focus groups, Case studies, Questionnaires) and sources of secondary data = existing information include (Books, Statistics data, Magazine, Websites, Data centers,)

The following are the major steps involved in carrying out business research:

1. **Finding out the topic of the research study:** This is the title of all the research work that has to be done in the field
2. **Defining the research problem:** This enables the entrepreneur to find out how to deal with prevailing situation which consequently enables him to achieve his/her target.
3. **Setting of objectives:** Specifically show what the research wants to achieve at the end of the study. They should always be brief and SMART (systematic/ specific, measurable, achievable, realistic, time bound)
4. **Selection of the basic research tools/techniques.**
5. **Determine the scope;** The researcher determines the limitations of his study. Areas to be covered and what to be included or excluded.
6. **Designing a schedule of activities** for conducting the research or coming up with a clear action plan on how to conduct the research.
7. **Collecting data:** The researcher collects data on a number of things such as price, product, promotion, target market etc.
8. **Analyzing data:** This is done during and after the real field study.
9. **Presenting data:** After data analysis, the researcher presents his/her findings to the relevant authorities for action.

5.7 Additional information

Know that under research there are two types of research:

1. **Primary research:** Primary sources are original sources from which the researcher directly collects data that have not been previously collected. The major sources of primary data include respondents, analogous case situations and research experiments.
2. **Secondary research:** These are sources containing data that have been collected and compiled for another purpose. It means that the data here is already in existence. Secondary data may be internal or external. Internal sources are within the organization while external sources are sources of secondary data that originate from outside the organization. These include the following:
 - **The government and its ministries:** For example, the ministry of education has data on schools, enrolment, distribution of tertiary institutions etc.
 - **Trade publications** especially industry magazines.
 - **Bureau of statistics:** (Data centers). The bureau of statistics has the important information used for research. In Rwanda the bureau of statistics the —National Institute of Statistics of Rwanda.
 - **Competitors:** Company reports and websites are easily accessible and contain a limited amount of information.
 - **The general media** (newspapers, radio, and television).
 - Company records and files.
 - Textbooks and other published sources (Publications)
 - Other researchers 'information (Internal and external reports)
 - Associations, Databases and Directories.

5.8 End Unit 5 Assessment

1. (i) d
(ii) b
2. The following are examples on how research can help a marketing department in achieving its target:
 - i. Research guides the business to communicate with current and potential customers. Once you have your research results, you should have enough ammunition to formulate the most effective way to communicate to your customers. You should know what they like/do not like to hear/see/do. Then you can tailor what you say to them to make them take action.

- ii. Research helps the business identify opportunities in the marketplace.
- iii. Research might make it obvious that a new product you have planned may not be what your market wants or needs. You may then decide to make modifications on what you are going to offer to suit your audience.
- iv. (iii)Market research helps the business minimize risks.

Through market research, you may find all the information you need to decide whether to act on a particular subject. For example, you may find that the location where you wanted to open a shop already has a saturated market in your line of business, which should make you refrain from making that decision and look for a more appropriate location.

- v. (iv) Research measures the business 's reputation.

It's always good to know how you measure against your competitors. Market research finds out just where you are and then, according to the results, you can take action to change perception.

- vi. Market research uncovers and identifies potential problems of the business.

You can get consumer's reactions to a new product or service when it is still being developed. This should enlighten any further development so it suits its intended market.

- vii. Research helps the business to plan ahead.

Research can estimate the likely sales of a new product/service and also the advertising expenditure required to achieve maximum profits.

- viii. Research can help the business establish trends.

If you treat your market research as an ongoing exercise that you do periodically, you will find that you will have a lot of data to be able to analyze your customers and establish any particular trends.

- ix. Research helps the business establish your market positioning.

It is important to know the position of your business at particular moments in time. Information from market research helps you benchmark and monitor your progress, which can be useful to make decisions and take action.

- x. Research can determine the most persuasive promise

Every brand needs to make a promise. If you think of the most known brands, they all make a promise to you and you usually know what is by just looking at their logo. It can be security, a fast and tasty meal or the assurance of top technology. It needs to be simple and market research can help you define what your brand's promise is.

5.9. Additional Activities

5.9.1. Remedial Activities

- 1) What do you understand by the following terms?
 - a) Research
 - b) Market research
11. Differentiate between customer research and competitor research.

Possible answers

12. To answer this question, refer to 5.1 Meaning of market, market and market research in learner's book
13. To answer this question, refer to 5.4 elements of market research/surveys

5.9.2. Consolidation Activity

Briefly, explain under which circumstances market research should be conducted?

Possible answers

The circumstances under which business research should be conducted include:

- i. When the entrepreneur wants to introduce a new product in the market.
- ii. When the entrepreneur wants to find out the effectiveness of advertisement that have been made.
- iii. In case the entrepreneur wants to establish the quality and quantity of products demanded by people/customers.
- iv. Market research may also be conducted if the entrepreneur wants to know the level of competition of rival firms/business.
- v. Market research may also be undertaken to help the entrepreneur in determining the best channel of distribution of goods and services.
- vi. Market research may be undertaken if the management would like to increase sales so as to increase revenue.
- vii. When the entrepreneur wants to test the existing ideas etc.

5.9.3. Extension Activity

What challenges are likely to be faced by researchers while conducting research?

Possible answer

Any research study requires careful consideration from start to end, and there are some common primary research problems you can navigate through with the right preparation and forethought.

Research problem 1: Researcher bias

Bias is any form of research problem. The pitfall of researcher bias is in assuming that you already know the answer. There are three areas where bias has a tendency to creep into your research:

- How you ask questions
- How you take notes
- How you draw conclusions from collected data

To eliminate bias, write survey questions and interview questions of good quality, take objective notes when doing any observations and objectively interpret data to draw conclusions supported by your data.

Research problem 2: Failure to acknowledge that reported and actual behavior sometimes differ

Whenever you are asking participants questions, even anonymously, they have a tendency to report behavior in a more favorable light, creating a research problem although one that is unavoidable. Therefore, you must acknowledge that reported behavior and actual behavior are not always the same. For example, if you survey participants about the number of calories, they consume in 24 hours, they are likely to report fewer calories than they actually consume.

Research problem 3: Ignoring related factors

Ignoring factors related to your primary research but that you are unable to study creates a research problem. While it is virtually impossible to study every factor that relates to a group of participants, you should make every effort to incorporate them into the analysis of your data. For example, if you are studying student lunch choices from school cafeterias, you are omitting other factors, such as students who skip lunch, faculty and staff who eat lunch, students who eat differently at school than they do privately, students who leave the cafeteria to eat elsewhere or students who pack a lunch.

Research problem 4: Over generalization of results

Over generalization presents another research problem. While it is tempting to make a generalization about a group based on interviews, observations or surveys never attribute your findings as something that is permanent. Recognize any generalizations apparent in your primary research as a pattern or trend—one that may change. Any research involving human participants focuses on individuals who are dynamic and functioning in situations and scenarios that constantly change, which changes the results of the same research at another point in time or in another situation.

Research problem 5: Failure to recognize invalid data

Unfortunately, some primary research participants are the source of your research problem. While you hope every participant takes your study seriously, there are always some participants who intentionally provide inaccurate answers or behave aberrantly. Because data from these contrived responses and behaviors can alter your entire data set, you must have the ability to recognize when this occurs by carefully examining all primary research methods and result.

When you encounter this type of data in your results, omit it from the data upon which you perform an analysis.

6.1. Key Unit competence

To be able to analyze the factors that lead to business growth and development

6.2. Prerequisite

In S.1 Unit 7, Learners were introduced to factors and indicators of Business growth. This prior knowledge, skills and competences should help the learners to analyze the factors that lead to business growth and development

6.3. Cross-cutting issues to be addressed

Note: The examples below are just to guide you on how to address cross-cutting issues throughout the unit BUT THIS DOES NOT mean that these are the only ones. You can address and give learners opportunities to discuss all the crosscutting issues where possible taking consideration of their environment or community around them.

Gender education: Emphasis throughout this unit has to be put on how both males and females have same chance to create growing businesses by using internal and external business growth strategies. There is no business growth specifically reserved for a particular gender but they can all be engaged in growing business activities and earn more incomes.

Environment and sustainability: The greatest source of entrepreneurship is the environment. One cannot implement his/her profitable business without the environment. Therefore, great care for environment is very important for the growth of business enterprises.

Inclusive education: All people have equal rights to operate business activities, emphasis has to be put on how we all regardless of our background, economic or social setup have right to create and manage growing business enterprises. Learners need to understand that doing a profitable business should not discriminate but promote inclusiveness of all.

Peace and Values: You need to emphasize to learners the need to live in peace and harmony with others. Learners also should possess the values appreciated by the community they want to serve. Learners also need to acknowledge that business enterprises should promote a peaceful environment while dealing with customers, employees, suppliers, government, shareholders, competitors, society, etc.

Financial education: You need to emphasize to learners the need to properly manage their business revenues. This will help them to effectively manage their business enterprises successfully so as to achieve business growth.

Standardization culture: You need to emphasize to learners that standards should be observed by business people. Learners also need to acknowledge that businesses whether small, medium, and large should produce and sell quality products or services to customers. Following standards will help learners to start and operate businesses successfully having standardization culture in their mindset.

Note: Refer to other crosscutting issues as identified in the curriculum framework

6.4. Guidance on the introductory activity

- a) Explaining the purpose of the introductory activity. This activity is intended to:
- Provide interest and motivation to the learners about business growth and development
 - Focus learners 'attention on factors of business growth and strategies that can be used to achieve a business growth.
 - Convince learners about what they will benefit from the unit.

It can

- Build on previous knowledge, skills, values, and attitudes to help the teacher assess the learner's prior knowledge and help link with the new content, or
 - Could be new content to help arouse learners 'interest about what to expect in the new content.
 - Be answered in one lesson, or Gradually over a period as the unit progresses. There are no right or wrong answers
- b) Use an appropriate method such as small groups or pairs, provide learners with the introductory activity in student book, and give instructions to the activity. During grouping or pairing, ensure a balance between boys and girls and learners with different abilities.
- c) Learners in small groups or pairs analyze the portrait in student book: to describe the strategies and factors of business growth, describe the factors that lead to business growth and advice Hirwa on what he can do to continue growing his business.
- d) Monitor to confirm whether everyone is working on the activity, instructions were understood, address any challenges or questions, ensure everyone is given an opportunity and is contributing in-group discussions. Encourage learners to work together, value each other's contributions, share ideas, e.t.c

- e) Learners present their findings, results, answers through an appropriate method such as pair share, gallery walk, and small group presentations on the introductory activity. Encourage different learners from the groups to share the groups' work to avoid just a few learners dominating. Also encourage other learners to listen and not disturb when other teams are sharing unless it is a question. Encourage learners to appreciate each other's work especially the presentation.
- f) Appreciate the teams' presentations and remind them this activity was not meant to come to the very right answers but to help them become aware of what to expect in the unit. Answers to the activity will be got as the unit progresses. You can support learners' answers by referring to possible answers to the introductory activity below:

Possible answers for introductory activity

Note: These responses may be shared or not with the learners. They are specifically to guide the teacher while harmonizing learners' responses during presentation.

- a) **A growing business** is a business that is increasing in production, profitability and size while **a declining business** is the one which is experiencing negative growth due to a decrease in demand for one or more of its products. A declining business is characterized by a decrease in sales revenue, profit and fewer customers.
- b) Some of the strategies Hirwa used to grow his business are:
 - Hardworking. This is an entrepreneurial quality that helps entrepreneurs to grow.
 - Offering good customer care to his customers.
 - New distribution channel: he has opened two more shops selling various items in different districts of the country
 - Market penetration and development: he has opened two more shops selling various items in different districts the country and is also planning to start a wholesale shop in Kigali all these strategies helped him to reach new and more customers
- c) The factors Hirwa used to grow his business are the following:
 - Availability of market/Customers
 - A good business management (in his absence he was replaced either by his wife or children this means that he has never kept his business closed)
 - A proper location of the business (his business was located near customers)
 - A good quality of his workers

- A favorable government policy (Rwandan environment policy allows everyone to run any legal business opportunity he/she wants)
- d) As one who learnt entrepreneurship, I would advise Hirwa to not only continue the way he started but also looking for other strategies like:
- Merging with other firms or Mergers
 - Franchising
 - Joint ventures

Hirwa should not be fear to expand his business to Kigali, the essential factor is to have customers there (solving their tastes and preferences needs) and apply customers care.

6.5. List of lessons (including assessment). Lesson title/probable heading

Learning objectives (from the syllabus including knowledge, skills, and attitudes): and Periods

No.	Lesson title/probable	Learning objectives (from the syllabus including knowledge, skills and attitudes):	Periods
1	<ul style="list-style-type: none"> • Meaning of Business growth and Business development • Indicators of business growth 	<ul style="list-style-type: none"> • <i>Explain the meaning of business growth and business development</i> • <i>Differentiate between a growing business from a declining business</i> • <i>Exhibit the value and practices that lead to business growth and development</i> • <i>Identify the indicators of business growth and development</i> 	1
2	<ul style="list-style-type: none"> • Business growth strategies 	<ul style="list-style-type: none"> • <i>Lay the strategies for business growth</i> 	2

3	Skills Lab 6	Apply Skills Lab Methodology To be able to identify the internal and external factors of business growth	1
4	End of Unit Assessment	To be able to evaluate the factors that affect business growth	1
Total Number of Periods			5

LESSON 1: Meaning of business growth and business development

a) Learning objectives:

- Explain the meaning of business growth and business development
- Differentiate a growing from a declining business
- Exhibit the value and practices that lead to business growth and development.
- *Identify the indicators of business growth and development*

b) Teaching resources: Basic materials for a class/ lesson to be conducted: Brainstorming, pair work, group discussion, Learners and teachers' books, internet, dictionaries, and any other trustworthy and reliable resources to enhance learning.

c) Prerequisites/Revision/Introduction: Read the Key unit competence in the syllabus to determine what learners will know and be able to do by the end of the unit. Look at the action verb, concept and context of each learning objective. This will help you see the skills, knowledge attitudes embedded in the learning objective. Remember the learning objectives link to the key unit competence and related Assessment Standard.

Use K-W-L (What learners already Know-What they want to know-What they have learnt) after the introductory activity to assess how much students already know and what they would be interested in learning about business growth and development. Learners write under (K-what I know; W-What I want to know) about business growth and development. Briefly discuss what is written under each section with learners.

K-W-L Chart			
Topic:			
what I K now	what I W ant to know	what I L earned	

d) Learning activity 6.1: Refer Learner 's book

Follow the guidance about the learning activity.

- Learners in small groups, pairs or individually analyze the question and analyze the photograph and make comments in relation to the different stages of a plant. suggest the meaning of business growth and business development; During grouping or pairing, ensure a balance between boys and girls and learners with different abilities
- While learner(s) is/are doing the activity, make sure everyone is working and actively participating.
- Learners share their findings, responses or answers to the activity using an appropriate method such as group presentation, pair-share or large group discussion. Ensure all learners are given an opportunity to give their views and should be respected.
- Harmonize their findings or answers referring to possible responses, and link the findings to the learning objective, help them draw conclusions/summary on business growth and development, factors that facilitate the growth of business people in their community. Answer or address any questions or challenges about the activity. Guide them to take notes in their notebooks referring to Learner's book.

Possible answers for activity 6.1

Note: These responses may be shared or not with the learners. They are specifically to guide the teacher while harmonizing learners' responses during presentation

- a) Referring to the photograph shown in the Student Book, the plant has germinated and grown slowly by slowly (the plant is growing step by step) this means that even business first starts, then progressively grows.
- b) Yes, tell them that business starts first, then grows progressively as time goes on. This growth depends on owner's characteristics like good management, not celebrating prematurely the success of that business, hardworking, good customer care but knowing primarily that the customer is the backbone of the business that is customer is the king

Application activity 6.1

This activity can be done individually, in pairs, small groups, or whole class discussion. Learners analyze the photograph and make comments about the steps of business growth and development. Give clear instructions and ensure a balance in the groups. Monitor the activity to ensure learners are on track and actively participating.

Learners share their findings to the large group. Assess their answers depending on the purpose of the application activity. Basing on the learners' performance or results, you may decide to give remedial or extension activities. Refer to the possible answers below as you assess their work.

Possible responses to application activity 6.1

Encourage learners to make comments and give their own thoughts on the photograph given. Learners may come up with their own thinking and commenting on the photo in the following way:

Possible answers for activity 6.2

Guide learners to come up with their own thinking in relation to the passage given in Learner 's book. They may suggest answers such as:

Indicators of business growth in Mukamana's business include:

- a) Increased customers, increased stock of shoes, increased sales, increased capital, opening other shop and increased number of workers.
- b) Other indicators of a business that is growing can be:
 - Increased market share.
 - Use of advanced technology.
 - Increase in assets like buildings, vehicles, bank deposits, etc.
 - Increased sales revenues.
 - Increase in taxes paid to the government.
 - Better salaries and wages to employees.
 - Increased number of products that the enterprise produces.

a) Application activities

Learners analyze the portrait/passage either in groups or in pairs to identify the strategies one can use to grow if he/she has a small business. This activity may be given as a research question or homework.

Depending on the purpose of the application activity, chose an appropriate method to assess learners' findings, answers or responses. Depending on the performance or results, you may decide to give remedial or extension activities.

Possible solutions to the application activity 6.2

Guide learners to come up with their own thoughts in relation to the passage given in Learner's book. Most of their answers may be around the following:

a) Indicators of business growth in the Peter's Case study include Increased capital, increased number of workers, increased production and use of modern techniques of production like tractors.

b) Learners can suggest that a small business can use the following strategies to grow:

- Selling quality products.
- Proper location of the business.
- Offering credit facilities to only well-known and trusted customers so as to avoid the problems of bad debtors.
- Form cooperatives and partnership businesses so as to increase capital and obtaining more profits.
- Offering discounts to customers
- Good customer care etc.

a) Learners can suggest that plant in the photograph keeps on growing.

b) No, it's very rare for a business to grow within one to two months so businesses require enough time to grow.

c) Businesses take time to grow or expand

Lesson 2: Growth strategies

a) Learning objectives:

- *Lay the strategies for business growth*

b) Teaching aids: Basic materials for a class/lesson to be conducted: Brainstorming, Learners and teachers' books, internet, case studies, resourceful persons, visit nearby businesses, debates and any other trustworthy and reliable resources to enhance learning.

c) Prerequisites/Revision/Introduction: Review the learning objective to determine what students will know and be able to do by the end of the lesson. This will help you see the skills, knowledge attitudes embedded in the learning objective. Remember the learning objectives link to the key unit competence.

Lead a review of the previous lesson on indicators of business growth, handle any homework or assignments, and ensure a conducive learning environment. Help learners link the previous lesson to the current lesson.

d) Learning activities

Using an appropriate method, learners in reference to their local community, propose the internal and external growth strategies in a business and identify the importance of using those business growth strategies.

Make a follow up as learners do the activity. Ensure everyone is actively participating and clearly heard instructions to be followed; and address any challenges/issues identified. Encourage learners to think about the environment, be creative and think beyond the box, as they discuss about internal and external growth strategies in business.

Guide learners to share their findings on the activity, ensure learners of different needs and abilities are given opportunities share or present their findings. Harmonize their findings or answers and help them draw conclusions/summary on internal and external business growth strategies. Answer or address any questions or challenges about the activity. Guide them to make notes in their notebooks referring to Learner's book.

Possible answers for activity 6.3

- a) **A growth strategy** refers to a strategic plan formulated and implemented for expanding a business enterprise in revenue, profit and size. It is also the method by which a company uses to expand its business activities depending largely on its financial situation, competition and even government regulation.
- b) Internal growth strategies entrepreneurs should use to grow their businesses:
1. **Improving customer care:** This involves offering good customer care to the customers as a way of attracting them.
 2. **Delivering quality products and services:** This strategy involves providing quality products and services. This helps the company to grow.
 3. **Offering discounts to customers:** A discount is a deduction on the price. As a growth strategy, discounts attract customers and increase sales revenue.
 4. **Introducing new products:** This is a growth strategy where a business introduces new products on the market. This expands its market share and increase its sales revenue.
 5. **Carry out sales promotion:** This growth strategy involves all activities done to inform and attract customers to buy more of the business products. For example, giving discounts, advertising on Radio, Television, Newspapers, etc.
- c) **External growth strategies used by entrepreneurs in my community can be merging** with other firms or Mergers, franchising and joint ventures.
- d) **Importance of using growth strategies in business.**
- i. Importance of using internal growth strategies for a business:
 - It increases sales and profits of the company.

- It is much safer than rapid growth or growth using external resources through acquisitions and mergers.
- It does not require much capital so there is less risk on your finances.
- The business owner can easily manage this strategy.
- It allows the company to use modern technology using internal resources.

This allows the business to increase the quality and size of production.

ii. Importance of using external growth strategy for a business:

- This growth strategy like in case of merging helps to save costs of production and generate high capital for heavy investments.
- It increases sales and profits of the company.
- It allows a company to enter new markets.
- It helps a company to compete at national and international markets.
- It leads to economies of scale like in case of merging and joint venture.

Application activities

Learners in groups or in pairs read and analyze the application activity questions to differentiate organic and inorganic growth strategy, to think about benefits of establishing clear growth strategies in business and demerits of not applying business growth strategies by entrepreneurs. This activity may be given as a research question or homework.

Depending on the purpose of the application activity, chose an appropriate method to assess learners' findings, answers, or responses. Depending on the performance or results, you may decide to give remedial or extension activities.

Possible answers to the application activity 6.3

1. Learners may give their own opinions about people or entrepreneurs in their community/village whose businesses have grown up.

Learners may also give their own thoughts about strategies in which entrepreneurs in their community used to grow. Learners may suggest that some of the strategies entrepreneurs in their community used to grow include:

Internal growth strategies like improving customer care, delivering quality products or services, carry out sales promotion, e.t.c and **external growth strategies** like merging with other enterprises, joint venture, etc.

2. Some of the benefits of establishing clear growth strategies for entrepreneurs.

Establishing internal business growth strategy helps them:

- To increase sales and profits of the company.
- It allows the company to use modern technology using internal resources.
- This strategy can be easily managed by the business owner(s).
- It does not require much capital so there is less risk on your finances.

Adopting external business growth strategy helps them:

- To increase sales and profits of the company.
 - It allows a company to enter new markets.
 - It helps a company to compete at national and international markets.
 - It leads to economies of scale like in case of merging and joint venture.
3. Learners may give their own opinions about what may happen to business enterprises if their owners do not apply growth strategies. Most of learners may suggest as follow:
- If a company does not set and implement growth strategies, it may be out of competition and lack customers.
 - A business enterprise may make losses and collapse.
 - It may be difficult for a business enterprise to expand since it has no direction and targets to achieve.
 - A business enterprise may become unable to pay bank loans, salaries to workers, rent, government taxes and other obligations.
 - There will be stagnation for a business enterprise since the company will be unable to make creativity and innovation as a way of surviving in the world of business competition.
4. Learners may give their own opinions about how to compete with others if an entrepreneur has small capital. Learners may suggest as follow:

Yes. It is possible for an entrepreneur to compete with a small capital.

An entrepreneur with a small capital can do the following to continue operating and over compete his/her business rivals:

- Improving customer care.
- Offering discounts to customers.
- Producing and offering quality products or services.
- Seeking for a loan from financial institutions to increase capital.
- Setting SMART goals and objectives, this means that small business owners should set goals basing on realistic facts but not on personal unrealistic expectation of incoming revenues from sales.

- Possessing good entrepreneurial characteristics such as: having a lot of determination, patience and a positive attitude towards work and love of what you are doing as your career; working hard and having proper business plans/vision.
- Another option/alternative is to merge with other businesses, to form joint ventures, cooperatives or partnership businesses as a way of increasing financial capital and skills to beat off competition.

N.B: If you have insufficient capital, keeping these things will enable your business to grow and survive in competition.

Skills Lab 6

Build (5 minutes)

Remind students that this lesson will facilitate them with skills and knowledge to grow their businesses

Tell learners that through this lesson, they will understand different business growth strategies and be able to apply in their businesses (club activities or in their back-home projects)

Practice (max 15 Minutes)

Assign each of the group with one business growth strategy below.

- Bundling
- Promotion and discount
- Developing new product
- Franchising
- New distribution channels.

The learners in their respective groups each with the given form of business growth strategy will discuss as they appear in students' book.

Move around the groups guiding the discussions and supporting learners accordingly as they answer the given questions.

Present (max 10 Minutes)

Ask group representatives to present their findings and let them ask for clarifications during presentations.

Guide the presentations through question-and-answer approach to insight more understanding in the learners.)

Possible answers for bundling as a strategy.

1. The growth strategy could either be internal or external.
2. The activities to be done should be in line with the students or entrepreneur's business goals. They should be realistic and should be able to make their business grow.

For example, activities during bundling include looking for packaging materials like containers, grouping of products to be bundled and packaged together.

3. The activities should be implemented as soon as business starts to operate
4. The learners have to give the advantages and disadvantages in line with the strategy they have been assigned

Advantages of bundling are;

- Help the businessperson to sell many products at once
- It's a form of advertising business product that attract customers
- It increases sales for the business
- Increased profits from increased sales

Disadvantages are;

- Does not favor small businesses
- It is costly in buying bundling equipment's and materials
- Increase price for business products which may chase away customers

Conclusion (max 5 minutes)

Emphasize that businesses pass through different stages as they grow and that the indicators like increased sales, profits and others prove that the business is growing.

Insist that they should be able to implement the strategies in their students 'business club or in the businesses they intend to have back at home so that their businesses can grow.

Portfolio assessment (max 5 minutes)

Ask each learner to describe how he/she will implement one growth strategy in their business club or back home project.

Unit Summary

Business growth refers to the process by which business enterprises increase their production, profitability, and size. It is the expansion of the business enterprise.

Some of the indicators of business growth include:

- Increased capital
- Increase of assets
- Increase of business profit
- Opening more branches
- Increased market share
- Increased sales revenue
- Increased number of employees
- Increased stock of goods
- Use of advanced technology

No business company which can grow without the contribution and efforts of the business owner(s). To expand in business, It requires having clear strategies which enable the business to succeed in world of business competition. Entrepreneurs work hard and strive towards achieving the set business goals. There are different strategies which entrepreneurs use to grow their businesses such as:

Offering good customer care, delivering quality products or services, carry out sales promotion, merging with other firms, etc. In addition, different factors influence the level of business growth for business enterprises. The factors that lead to business growth in any business organization are: **availability of market, enough capital, proper business location, Political stability, and security**, etc.

Business development is the business growth in terms of sales revenue, business expansion, increasing market and profitability. It can also be seen as the activity of pursuing strategic opportunities for a particular business or organization, for example by cultivating partnerships or other commercial relationships, or identifying new markets for its products or services.

6.7. Additional information

There's no doubt that one of the main objectives of any entrepreneur is to have their enterprise grow and expand. Business growth is something that every company wants. Whether you are a start-up or large enterprise, in the business world everyone wants to grow.

The following are the some of the motives (reasons) why business enterprises need to grow:

- Businesses need to grow so that they can earn more profits.
- To enjoy economies of scale.
- To increase market share.
- To attract investors.
- To increase trust and customer confidence.

For businesses to grow and be successful in today's very competitive business world, it is important for businesses to be aware of what their competitors are doing and to find a way to compete with them. A business can compete with its competitors through undertaking the following:

- Research and development
- Carry out a routine SWOT analysis
- Offering best quality products
- Competitive differentiation such as giving longer warranty or a lower price than its competitors.

There are mistakes which prevent companies to grow and these mistakes should be avoided by business owners and managers. If a company seeks to grow it has to avoid the following mistakes: **mismanagement of money, poor personal management, lack of proper record keeping and poor customer care.**

Advice to entrepreneurs who wish to grow is that they must do and keep these things in their minds:

- a. To have a clear vision, SMART goals, and objectives in their businesses. It would be better if these visions, goals, and objectives are written and kept somewhere.
- b. They have to work hard and struggle towards achieving the set targets. Business growth is not an easy task, it is just like climbing up a mountain expecting to reach the top.
- c. To produce and offer quality products or services
- d. To improve customer care.
- e. Carry out sales promotion.
- f. Perseverance and having a never give up attitude.
- g. To keep in mind that a business growth is a step-by-step journey, it is just like pump priming.
- h) To apply for a bank loan in case they have inadequate capital.

Factors that hinder business growth

1. Internal factors that hinder business growth
 - i. Lack of enough capital or capital constraint:
 - ii. Poor management of the business:
 - iii. Lack of skilled workers:
 - iv. Lack of proper record keeping: Lack of background and experience in the business: Lack of business plan/vision for the business: Inadequate education and training: Embezzlement and misuse of business funds: Low quality products:
 - v. Poor location of the business:
 - vi. Lack of motivation and drive:
 - vii. Failure to manage stock: Bad debtors: Poor customer care:
2. External factors that hinder business growth
 - 1) Corruption: High competition:
 - 2) Change in government policies: Technological barrier.
 - 3) Unfavorable economic factors: Bureaucratic procedures:
 - 4) Small local markets: Natural calamities:
 - 5) Poor infrastructures:
 - 6) Political instability and insecurity:
 - 7) Limited to finances/funding:

6.8. End unit 6 assessment

1. Assume your business is attaining the following:
 - a) Increase in production, profitability, and size.
This is **business growth**.
 - b) A prolonged period of little or no growth for companies.
This is **business stagnation**.
2. Assume that you have a mini supermarket selling fresh milk, juices, bread and cakes in one center of Kigali city;
 - a. How would you know that your business is growing?
 - b. What are the factors which you think can favor the growth of your business?
 - c. How would you know also that your business is declining?
 - d. What can you do to minimize such a decline?

- a. **The following shows that a business is growing** increase in stock of goods, increase of capital, increase in assets like bank deposits, buying delivery vans, more customers, employing many workers, etc.
- b. **The factors which can favor the growth of my business may include** availability of customers, proper business planning, peace and security, proper location of the business, possessing good qualities of an entrepreneur like hardworking, perseverance, creativity, and innovation, etc.
- c. **The following shows that a business is declining** A decrease in sales revenue, decrease in profit, fewer customers, etc.
- d. To minimize a decline in business learners may suggest as follow:
 - a. Delivering high quality service to customers.
 - b. Selling quality goods to customers and avoid selling expired goods like expired juice, bread, and cakes.
 - c. Being honest and build trust among my customers.
 - d. Taking a loan from financial institutions to increase capital.
 - e. Proper location of the business.
 - f. Offering discount to customers.
 - g. Advertising my business on Radio, Television, etc in order to inform and attract customers to buy more of the business products.

6.9. Additional activities

6.9.1 Remedial Activities

- a) With examples, differentiate a growing business and a declining business.
- b) What are the indicators of business that is declining?
- c) Briefly explain the factors that lead to success in business.

6.9.2 Consolidation Activities

- a) Suppose you want to start a business of poultry farming after school, examine the factors that may affect the growth of your business.
- b) Briefly explain the reasons why some businesses fail?
- c) Indicate the causes of business failure and practical measures to overcome such failure.

6.9.3 Extension Activities

- d) Examine the contribution of applying growth strategies to the growth of a business.
- e) Give practical examples of mergers, franchising, and joint ventures in Rwanda.

8.1 Key unit competence

To be able to classify different forms of businesses

8.2 Pre-requisite

learners were introduced to the forms of enterprises and career opportunities in senior 3, entrepreneurial culture in senior 1, Business growth in senior 2. This prior knowledge, skills or competences should help the learners to be able to classify different forms of businesses present in their area and their roles in the economic development of the country and be able to choose the best that they can engage in.

8.3 Cross-cutting issues to be addressed

Note: The examples below are just to guide you on how to address crosscutting issues throughout the unit BUT THIS DOES NOT mean that these are the only ones. You can address and give learners opportunities to discuss all the crosscutting issues where possible taking consideration of their environment or community around them.

Gender education: Emphasis throughout this unit has to be put on how both males and females have the same chance to interact and exchange ideas through interpersonal communication. There is no communication specifically reserved for a particular gender. For example, at school, at the workplace, in churches, etc. both males and females have equal chances to give their opinions, interact and communicate to others. Every person irrespective of his/her gender has the right to interact and build relationships with others.

Environment and sustainability: The greatest source of communication is the social environment since it is where communication takes place. When someone calls or sends a message to another, the information passes through a physical environment to reach the receiver. Therefore, great care for environment should be considered for interpersonal communication to take place between people at the workplace, families, schools, etc.

Inclusive education: All people have equal rights to engage in business activities with others. Emphasis has to be put on how we all regardless of our background, economic or social setup have right to participate in any activity whether at school, workplace, etc. For instance, hearing impaired person can easily engage in business with the rest of the people in society or community. Learners need to understand that forms of business organizations should not discriminate but promote inclusiveness of all.

Peace and Values: You need to emphasize to learners the need to live in peace and harmony with others. Learners need to identify potential contributions of business organizations in promoting peace and values to each other. Learners also should possess the values appreciated by the community they want to serve. Learners also need to acknowledge that working together is an essential element of success.

Financial education: You need to emphasize to learners the need for proper management of business funds and other business assets. Financial information of any company is communicated to shareholders so as to invest their money in such company. Therefore, the business funds of any company can be increased through using effective communication with different parties. Learners need to understand that communication is important in financial management of business enterprises.

Note: Refer to other crosscutting issues as identified in the curriculum framework.

Introduction

The more efficiently a business uses its assets, the greater the chance that it will make a monetary profit. Business organization affects how a business is treated under the law. State and federal governments provide incentives and rules for every type of business organization.

This unit is therefore designed to equip you with knowledge and understanding about different business organizations. It will also equip you with knowledge and skills as well as attitudes and values that will enable you to develop apposite attitude towards business organizations and impact the teacher to be a role model to learners by establishing a business to bring change to himself and the community at large.

8.4 Guidance on the introductory activity

a) This activity is intended to:

- Provide interest and motivation to the learners about business organizations.
- Focus learner 's attention on demonstrating the skills to develop a culture of self-employment and self-reliance
- Convince learners about what they will benefit more together than working alone in any activity getting inspiration from the unit.
- Build on previous knowledge, skills, values and attitudes to help the teacher assess the learner 's prior knowledge and help link with the new content, or
- Be new content to help arouse learner 's interest about what to expect in the new content.
- Be answered in one lesson, or
- Gradually over a period as the unit progresses. There are no right or wrong answers

- b) Use an appropriate method such as small groups or pairs, provide learners with the introductory activity in student book, and give instructions to the activity. During grouping or pairing, ensure a balance between boys and girls and learners' different abilities.
- c) Learners in small groups or pairs analyze the introductory activity questions in student book reading the case study to determine what benefits would Mukamana and the other ladies enjoy if they decided to do their handicraft work together, Identify the advantages they also enjoy working as an individual, using their knowledge of entrepreneurship, identify the classification of enterprises to which they belong and explain the reasons why Mukamana and other ladies decided to register their business and the advice they would give to Mukamana in order to benefit more from their activities
- d) Monitor to confirm whether everyone is working on the activity, an instruction where understood, address any challenges or questions, ensure everyone is given an opportunity and is contributing in-group discussions. Encourage learners to work together, value each other's contributions, share ideas, etc.
- e) Learners present their findings, results, answers through an appropriate method such as pair-share, gallery walk, and small group presentations on the introductory activity. Encourage different learners from the groups to share the group 's work to avoid just a few learners dominating. Also encourage other learners to listen and not disturb when other teams are sharing unless it is a question. Encourage learners to appreciate each other 's work especially the presentation.
- f) Appreciate learners' presentations and remind them that this activity was not meant to come to the very right answers but to help them become aware of what to expect in the unit. Answers to the activity will be got as the unit progresses. You can support learner 's answers by referring to possible answers to the introductory activity below:

Possible answers for introductory activity

Note: These responses may be shared or not with the learners. They are specifically to guide the teacher while harmonizing learners' responses during presentation.

- 1) What benefits would Mukamana, and the other ladies enjoy if they decided to do their handicraft work together?
 - Encourages specialization and division of labour
 - More capital is raised
 - Continuity of the business
 - Wise decisions are made

- More skills applied and there is specialization
- Increase in transparency and reduction in the misuse of resources
- Losses are shared by all partners

And any other reasonable points that learners may raise

2) Identify the advantages they also enjoy working individual

- The owner enjoys profits alone
- It requires little capital to start and operate
- Close or direct contact between the owner and the customer
- Easy coordination of activities
- Independence in decision making
- Easy to set up the business since there are no formal procedures required.
- The sole proprietor is self-motivated
- The sole trader have enough time for the business
- Minimizes cost through employing family members.

3) Using your knowledge of entrepreneurship, identify the classification of enterprises to which they belong.

- Small scale enterprise
- Self-employment

4) Explain the reasons why Mukamana and other ladies decided to register their business.

- It enables the business to acquire a trade license and a permit to commence its activities
- After registration, a business will be entitled to protection by the country's business legal framework
- It helps a business to protect its brand: Trademarks are patented.
- It safeguards the business name.
- The business has guaranteed continuity as a result of registration
- The business is versatile.
- It avoids fines and penalties from the government

5) Which advice would you give to Mukamana in order to benefit more from their activities?

There are no specific answers to the question but the teacher should pay attention to what the learner has written if there are good points to reward a mark.

8.5 List of lessons (including assessment)

No	Lesson title	Learning objectives (from the syllabus including knowledge, skills and attitudes):	Periods
1	Classification/Forms of business forms	<ul style="list-style-type: none"> • Explain the concept of business organization for enterprises • Identify various forms of business organizations, Classify business enterprises according to their forms • Discuss the classifications of enterprises. • <i>Choose the suitable form of business enterprises</i> 	1
2	Business registration procedures according to form	<i>Make use of the procedures of registering different forms of businesses</i>	2
3	Skills lab 8	To be able to classify different forms of business	1
4	End Unit assessment and Remediation	To be able to classify different forms of business	1

Lesson 1&2 : Classification/Forms of business

Learning objectives: *Explain the concept of business organization for enterprises, identify various forms of business organizations and discuss on different classifications of enterprises*

Prerequisites/Revision/Introduction: Read the Key unit competence in the syllabus to determine what students will know and be able to do by the end of the unit. Look at the action verb, concept and context of each learning objective. This

will help you see the skills, knowledge attitudes embedded in the learning objective. Remember the learning objectives link to the key unit competence.

Introductory activity: Refer learner 's book. Follow the guidance about the introductory activity.

- a) **Teaching resources:** Basic materials for a class/ lesson to be conducted: Learners books, internet, textbooks, case study scenarios, resourceful persons and any other trustworthy and reliable resources to enhance learning.
- b) **Possible Teaching methods:** Think-pair-share, small group discussion, brainstorm, research in the library, research on the internet, etc.

Activity 8.1 learners' book

Learners in small groups, pairs, or individual Visit the library or use the internet to research on the categories of enterprises according to life span and fill in the table. During grouping or pairing, ensure a balance between boys and girls and learners = different abilities.

- While learner(s) is/are doing the activity, make sure everyone is working and actively participating.
- Learners share their findings, responses or answers to the activity using an appropriate method such as group presentation, pair-share or large group discussion. Ensure all learners are given an opportunity to give their views and should be respected.

Harmonize their findings or answers referring to possible responses, and link the findings to the learning objective, help them draw conclusions/summary on

- the questions discussed. Answer or address any questions or challenges about the activity. Guide them to take notes in their notebooks referring to Learner's book.

Application activity 8.1

This activity can be done as individuals, pairs, small groups, whole class discussion. Learners read and analyze the activity Give examples of enterprises from your community and Rwanda at large by filling in the table. Give clear instructions and ensure a balance in the groups. Monitor the activity to ensure learners are on track and actively participating.

Learners share their findings to the large group. Assess their answers depending on the purpose of the application activity. Basing on the learners' performance or results, you may decide to give remedial or extension activities. Refer to the possible answers below as you assess their work.

Possible answers for activity 8.1

Note: These responses may be shared or not with the learners. They are specifically to guide the teacher while harmonizing learners' responses during presentation.

The learner should be able to come up with something like this. The teacher should check if the answers given are true following this format.

For more answers refer to the learners' book

Category	Meaning	Example	Characteristics
Agri-business Enterprises	Agri-business enterprises are business enterprises involved in the growing of crops and rearing of animals with the aim of making profits	1. Crop production 2. Livestock farming:	<ul style="list-style-type: none"> • Mainly use very simple technology or simple methods of production. • Mainly employ unskilled people. • They depend on skills of their owners who may be assisted by family members. • Their sales are usually low in quantity and value because of limited capital

Possible solutions to the application activity 8.1

Encourage learners to give their own thoughts on the activity. Learners may come up with their own thinking and suggest answers in the following ways:

Manufacturing enterprises	Agri-business enterprises	Service enterprises	Trading enterprises
Utexerwa	Gashumba posho	Beauty saloon	Nakumatt supermarket
Etc.	Etc.	Etc.	Etc.

And any other example students may give depending on the area of their location

Lesson 3&4: Business registration procedures

Learning objectives: *Make use of the procedures of registering different forms of businesses*

Prerequisites/Revision/Introduction: Read the learning objective to determine what learners will know and be able to do by the end of the lesson. This will help you see the skills, knowledge attitudes embedded in the learning objective. Remember the learning objectives link to the key unit competence.

Learners identify various listening strategies and skills, demonstrate the use of effective speaking skills and strategies, discussed in the previous lesson through a question-and-answer session. Correct any homework or assignment from the previous lesson. Help learners link the previous lesson to the current lesson.

Teaching aids: Basic materials for a class/lesson to be conducted: Learners books, internet, Textbooks, case studies, role play, school clubs and any other trustworthy and reliable resources to enhance learning.

a) Teaching methods: Think-pair-share; small group discussion, brainstorm, research in the library, research on the internet, etc.

Activity 8.2 learners' book

Using an appropriate method, such as small groups or pairs students may make research in the library or internet, group discussions following instructions given to differentiate cooperation and team building and suppose they intend to start a small business in their location during vacation out of their pocket money savings that they have accumulated over time and suggest the major steps that they would take to follow before starting.

Ensure a balance among the groups or when pairing and that the instructions are clearly understood and followed.

Make a follow up as learners do the activity. Ensure everyone is actively participating and heard instructions clearly; address any challenges/issues identified. Encourage learners to think about the environment, peace and values, gender education, creativity, innovation, and standardization culture as they propose the procedures of registering a business.

Learners share their findings about the importance of working as a team in business other than working as an individual, difference between cooperation and team building through an appropriate method such as group presentation, pair-share, written reports, whole class presentation. Ensure learners of different needs and abilities are given opportunities to share or present their findings.

Harmonize their findings or answers and help them draw conclusions/summary about the importance registering a business. Answer or address any questions or challenges about the activity. Guide them to make notes in their notebooks referring to learners' book.

Possible answers to the activity 8.2

- Personal names, place and date of birth, domicile and residence, nationality, sex.
- Name of the spouse in case he/she is married, and their matrimonial regime
- Consent of the spouse if their regime is based on joint ownership.
- Name of the business and its trademark if applicable.
- Commercial activities to be carried out.
- Headquarters of the business enterprise

Application activity 8.2

This activity can be done as individuals, pairs, small groups, whole class discussion. Learners analyze the activity and discuss the various procedures followed in registering a domestic company following Rwandan setting today.

Give clear instructions and ensure a balance in the groups. This activity may be given as a research question or homework.

Depending on the purpose of the application activity, chose an appropriate method to assess learners' findings, answers, or responses. Depending on the performance or results, you may decide to give remedial or extension activities.

Possible answers for application activity 8.2

- Copy of ID/Passport of promoter(s)
- Completed application form and two copies of article 14
- Payment of registration fee

8.6. Skills lab 8

For this lab, learners will be able to appropriately develop the different communication forms. Through this, they will be able to apply appropriately the communication forms in their club activities or in the businesses they have or plan to have at their homes.

Guidance to the lab:

1) Build part (max 5 mins)

Using **Think, Pair and Share**; ask learners to answer the following question.

Hope is a chairperson of the student business club in her school. In the last 3 weeks, she noticed team members were not showing up for meetings. She found out that there had been a fight about money, team members were accusing one girl of stealing cash. Create a strategy Hope can use to help the team achieve their goals.

Choose few pairs to answer the above questions to the general audience.

Possible answers

There are no specific answers to the above question but the teacher should read through the presentations of the students to see if there is some sense.

Emphasize that this lab will inform the learners that proper organization and management is very essential in business. This lab is an opportunity for them to learn how to organize their back-home projects and business club projects in order to be more successful.

2) Practice (Max 15 Mins)

Assign each group a question and make sure the instructions are very clear so that the students are well aware of what is expected of them.

3) Presentations (Max 10 mins)

Guides the presentations through question-and-answer approach to insight more understanding in the learners.

Communicate the appropriate time for this activity to be done. Each group will present their findings and during presentations encourage learners challenge/supplement each other (control this as it takes time) as it will enable them to understand better.

4) Conclusion (Max 5Mins)

As a form of assessment about this lab, **Use Stand or Sit approach** to make a conclusion by randomly asking learners to answer questions on what they have learnt.

Emphasize that for business club activities and products to be known, proper organization and management is essential. That they should be able to practice these skills and strategies in day today business club activities or in businesses they tend to start at home (BHP's).

5) Portfolio Assignment (5 Mins)

As a take away of this lab, provide learners a portfolio assignment which is meant to test the skills learners have attained from this lab. Remember this is an individual activity and thus each learner must do it.

1. a) Each learner identifies the various types of businesses that exist in their community and those you are familiar with.
 - b) List the types of merchandise/goods sold or what line of businesses they deal in.
 - c) How are they different in terms of size?

Guidance to the teacher regarding answers to the assignment

There are no specific answers to the above question by the fact that learners come from different area but the teacher should read through the presentations of the students to see if there is some sense.

But the student should be able to classify and give answers related to the classification

According to.

- Sector or activities
- Size
- Legal status and
- Life span

8.7. Unit 8 Summary

Registering a sole proprietorship, you need

- Personal names, place and date of birth, domicile and residence, nationality, sex.
- Name of the spouse in case he/she is married, and their matrimonial regime
- Consent of the spouse if their regime is based on joint ownership.
- Name of the business and its trademark if applicable.
- Commercial activities to be carried out.
- Headquarters of the business enterprise

Registering a Non-Governmental Organization (NGO) in Rwanda

- A detailed action plan.
- A memo indicating the source of funding of INGO

- Its annual budget
- Evidence of collaboration of district where it operates
- Recommendation letter from the line Ministry (ies)
- Articles of INGO
- Amemo linking relationship between its program with Community Development Plan (CDP)
- A correctly filled inventory form

A business organisation is a group of people who form a business together in order to achieve a particular aim usually making profits.

An enterprise is a business or company set up with an aim of making profit.

Enterprises can be classified:

1) According to sector or activities.

- Agri-business Enterprises
- Manufacturing/Secondary enterprises
- Trading Enterprises
- Service Enterprises

2) According to Size

- Micro Business
- Small Scale Business
- Medium scale businesses
- Large-scale businesses

3) According Legal status

- Sole proprietorship
- Partnership
- Joint stock companies
- Cooperatives
- State owned enterprises (SEO)/ parastatals

4) According Life span

- Temporary or short-term businesses
- Permanent or long-term businesses

8.8. Additional information

Business is extremely important to a country's economy because businesses provide both goods and services and jobs. Businesses do these things much more efficiently than individuals could on their own.

Businesses are the means by which we get most of the goods and services that we, as consumers, want and need. You will presumably be reading this answer on a computer that was produced by a business. You are buying internet access from a business. ...

A business is extremely important to a country's economy because businesses provide both goods and services and jobs. Businesses do these things much more efficiently than individuals could on their own.

Businesses are the means by which we get most of the goods and services that we, as consumers, want and need. You will presumably be reading this answer on a computer that was produced by a business. You are buying internet access from a business. Almost everything that you use in your everyday life was produced by a business and sold by yet another business. Without these businesses, it would be very hard for us to get the things we need. Imagine, for example, how hard it would be for one person to build and sell their own computers from scratch. This is a major reason why businesses are important for a country's economy.

Businesses are also a source of jobs for many people. Businesses create job opportunities because they need people to produce and sell their goods and services to consumers. Without businesses, everyone would have to create his or her own way of making a living. This would be very difficult. Thus, businesses are important because they provide goods, services, and jobs. Without these things, nations' economies would be much smaller and weaker than they are.

8.9. End unit 8 assessment

Possible answers

Nyimana would like to get your advice on various options of the type of enterprise to invest in.

- a) Advise him on the forms of enterprises he can choose citing examples.

The advice to Nyimana is to start a partnership

- Sole proprietorship
- Partnership
- Joint stock companies
- Cooperatives

- b) Analyze the advantages of each form of enterprise.

Sole proprietorship

- The owner enjoys profits alone
- It requires little capital to start and operate
- Close or direct contact between the owner and the customer
- Easy coordination of activities
- Independence in decision making
- Easy to set up the business since there are no formal procedures required.
- The sole proprietor is self-motivated
- The sole-trader have enough time for the business
- Minimizes cost through employing family members

Partnership

- Encourages specialization and division of labour
- More capital is raised
- Continuity of the business
- Wise decisions are made
- More skills applied and there is specialization
- Increase in transparency and reduction in the misuse of resources
Losses are shared by all partners

Joint stock companies

- Limited liability: The liability of each shareholder is limited.
- Expert management: It employs professional managers in different fields.
- Boosting the economy of the country: Companies pay more taxes
- Transferability of shares: Members can transfer their shares freely without any consent of other members in case of Public Ltd Company.
- Shareholders are safeguarded against frauds
- More job opportunities
- Higher profits
- Large scale production
- Probability to raise huge capital
- The company enjoys continuity even if all its members may die
- It is a separate legal entity. It can sue or be sued since it differs from its owners.

Advantages of cooperatives

- Open and voluntary membership
 - Democratic administration
 - Payment of limited capital
 - Profits made are divided among members as dividends.
 - Promotion of education to all members
- c) Analyze the disadvantages of each for of enterprise.

Disadvantages of a limited company

- Long procedures to start: The Company is required to have many documents to start operations
- Excessive government control
- Delays in decision making because of several management levels
- Lack of secrecy: It is necessary for companies to disclose and publish all information about its operations to the public.
- Lack of motivation since the management is separate from the ownership.
- Shareholders who have more shares influence/ dominate the decision making.
- Risk of selling shares to rivals (competitor) companies

Disadvantages of a sole proprietorship

- Chance of expanding are minimal due to limited capital
- The business may be closed when the owner is sick or absent
- The owner suffers from long hours of work for holiday.
- It is difficult to obtain loans from banks due to lack of collateral security
- Unlimited liability
- Poor competitive edge towards large business
- Limited capital
- No specialization since the owner deals with all items sold on very small scale
- No separate legal entity
- Poor or lower technology used
- Personal attitudes affect the business
- The business may collapse when the owner dies

Disadvantages of a partnership

- There is no secrecy in the business because all the partners have access to all business documents and records.

- The liability of the partners is unlimited
- Profits from the business are shared
- In case an active partner dies, the business may be greatly affected
- Misunderstandings can easily come up because partners have different interests that may result into the dissolution (end) of the partnership.
- There is slow decision making since partners have to first consult each other.

Problems faced by co-operative societies in Rwanda

- Limited capital
- Limited securities
- Poor administration
- Embezzlement of funds
- Some members are reluctant to run new methods of production
- Disputes and misunderstanding between members
- Nepotism
- High competition from similar co-operatives
- Lack of government support
- Government interference
- Mismanagement of funds
- Lack of storage facilities
- Poor transport facilities

Consolidation Activities

- 1) Give examples of parastatals found in Rwanda that you know.
- 2) Discuss the various benefits /advantages resulting from existence of such enterprises in Rwanda.

Advantages of public corporations/ parastatals

- Basic goods are made available to the public at a subsidised cost e.g., water and electricity
- Prices may be lower
- Creation of employment opportunities
- Source of income to the government.
- Economies of large-scale production are enjoyed by both the nation and citizens
- They foster development e.g, construction of roads

Disadvantages of public corporations

- Dis-economies of scale occur because of poor administration
- Poor customer care
- There is limited competition. This may lead to production of poor quality goods and services
- Taxpayers are always overburdened
- Mismanagement of funds/embezzlement/corruption are common

9.1 Key unit competence:

To be able to design business organization structure

9.2 Prerequisite

In S.1 Unit 1: Meaning, roles and characteristics of an entrepreneur, Unit 2: Personal values, skills, and characteristics of an entrepreneur; S.3 Unit 3, Learners were introduced to communication skills. These prior knowledge, skills and competences should help the learners to analyze the factors that lead to business growth and development.

9.3 Cross-cutting issues to be addressed

Note: The examples below are just to guide you on how to address cross-cutting issues throughout the unit BUT THIS DOES NOT mean that these are the only ones. You can address and give learners opportunities to discuss all the crosscutting issues where possible taking into consideration the environment or community around them.

Gender education: Emphasis throughout this unit must be put on how both males and females have same chance to start/run business and make its organization structure by departmentalizing it using managerial functions. There is no business organization structure reserved for a particular gender but they can all be engaged in organizing business activities and earn more incomes.

Environment and sustainability: The greatest source of entrepreneurship is the environment. One cannot implement his/her profitable business without the environment. Therefore, great care for environment is very important for business organization structure.

Inclusive education: All people have equal rights to operate business activities, emphasis has to be put on how we all regardless of our background, economic or social setup have right to create and organize business structurally. Learners need to understand that doing a profitable business should not discriminate but promote inclusiveness of all.

Peace and Values: You need to emphasize to learners the need to live in peace and harmony with others. Learners also should possess the values appreciated by the community they want to serve. Learners also need to acknowledge that business enterprises should promote a peaceful environment while dealing with

customers, employees, suppliers, government, shareholders, competitors, society, etc.

Financial education: You need to emphasize to learners the need to properly manage their business revenues. This will help them to effectively manage their business enterprises successfully so as to effectively manage human resources.

Standardization culture: You need to emphasize to learners that standards should be observed by businesspeople. Learners also need to acknowledge that businesses whether small, medium and large should produce and sell quality products or services to customers. Following standards will help learners to start and organize businesses successfully having standardization culture in their mindset.

Note: Refer to other crosscutting issues as identified in the curriculum framework

9.4. Guidance on the introductory activity

- a) This activity is intended to:
 - Provide interest and motivation to the learners about business organization structure
 - Focus learners' attention on business departments and managerial functions that can be used to structurally organize the business.
 - Convince learners about what they will benefit from the unit.
 - Build on previous knowledge, skills, values and attitudes to help the teacher assess the learner's prior knowledge and help link with the new content, or
 - Could be new content to help arouse learners 'interest about what to expect in the new content.
 - Be answered in one lesson, or
 - Gradually over a period as the unit progresses. There are no right or wrong answers
- b) Use an appropriate method such as small groups or pairs, provide learners with the introductory activity in student book, and give instructions to the activity. During grouping or pairing, ensure a balance between boys and girls and learners with different abilities.
- c) Learners in small groups or pairs analyze the portrait in student book: to discover what Uwineza did as wrong, analyzing likely consequences and provide an advisory major that lead to proper business organization structure.
- d) Monitor to confirm whether everyone is working on the activity, instructions were understood, address any challenges or questions, ensure everyone is given an opportunity and is contributing in-group discussions. Encourage learners to work together, value each other's contributions, share ideas, etc.

- e) Learners present their findings, results, answers through an appropriate method such pair share, gallery work, small group presentations on the introductory activity. Encourage different learners from the groups to share the groups' work to avoid just a few learners dominating. Also encourage other learners to listen and not disturb when other teams are sharing unless it is a question. Encourage learners to appreciate each other's work especially the presentation.
- f) Appreciate the teams' presentations and remind them this activity was not meant to come to the very right answers but to help them become aware of what to expect in the unit. Answers to the activity will be got as the unit progresses. You can support learners' answers by referring to possible answers to the introductory activity below:

Possible answers for introductory activity

Note: These responses may be shared or not with the learners. They are specifically to guide the teacher while harmonizing learners' responses during presentation.

1. Uwineza did not make an organization structure about how work will be done. Saying that she trusts her employees.
2. The likely consequences are the following:
 - Employees may not attend regularly,
 - Employees may be reluctant to the organization activities,
 - It will be difficult to control the employees' performance because none is assigned such kind of task,
 - There will not be teamwork towards achieving organization goals
 - All of these will contribute to the low productivity of the business therefore, business will shut down immediately
3. The advice to Uwineza is:
 - To document the tasks assigned to employees,
 - Contracting employees,
 - To design an organization structure,
 - To document the minute of each meeting with employees,
 - To keep each employ file,
 - Etc.

9.5 List of lessons (including assessment). Lesson title/ probable heading

Learning objectives (from the syllabus including knowledge, skills and attitudes):
and Periods

No.	Lesson title/probable	Learning objectives (from the syllabus including knowledge, skills and attitudes):	Periods
1	<ul style="list-style-type: none"> • Meaning of Organizational structure and department in an organization 	<ul style="list-style-type: none"> • Explain the meaning of organizational structure, • Discuss the departments in a business organization and how they support the running of business activities. • Design an organizational structure of any enterprise • Organize the duties of the different functions of departments on the organizational chart. • Exhibit teamwork and respect all business partners • Trust for other team member's ability to run departments of any enterprise. 	1
2	<ul style="list-style-type: none"> • Managerial functions 	<ul style="list-style-type: none"> • Explain the managerial functions of the business • Analyze the managerial functions in an organization 	1
3	<ul style="list-style-type: none"> • Personnel/ human resource management 	<ul style="list-style-type: none"> • Recognize the role of each department in management of any business 	1
4	Skills Lab	Apply Skills Lab Methodology To design business organization structure/chart	1
5	End of Unit Assessment	To design business organization structure/chart	1
Total Number of Periods			5

LESSON 1: Meaning of Organizational structure and department in an organization

a) Learning objectives:

- Explain the meaning of organizational structure,
- Discuss the departments in a business organization and how they support the running of business activities.
- Design an organizational structure/chart of any enterprise
- Organize the duties of the different functions of departments on the organizational chart.
- Exhibit teamwork and respect for all business partners
- Trust other team member's ability to run departments of any enterprise.

b) Teaching resources: Basic materials for a class/ lesson to be conducted: Desks, Learners books, internet, books, case studies, resourceful persons, grown entrepreneurs from local community and any other trustworthy and reliable resources to enhance learning.

c) Prerequisites/Revision/Introduction: Read the Key unit competence in the syllabus to determine what learners will know and be able to do by the end of the unit. Look at the action verb, concept, and context of each learning objective. This will help you see the skills, knowledge attitudes embedded in the learning objective. Remember the learning objectives link to the key unit competence and related Assessment Standard.

Use K-W-L (What learners already Know-What they want to know-What they have learnt) after the introductory activity to assess how much students already know and what they would be interested in learning about business growth and development. Learners write under (K-what I know; W-What I want to know) about business growth and development. Briefly discuss what is written under each section with learners.

K-W-L Chart					
Topic:					
what I Know		what I Want to know		what Learned	I

2) Learning activity 9.1: Refer Learner 's book

Follow the guidance about the learning activity.

- Learners in small groups, pairs or individual analyze the question and analyze the read the statements and make comments in relation to the organization structure. suggest the meaning of business growth and business development; During grouping or pairing, ensure a balance between boys and girls and learners with different abilities
- While learner(s) is/are doing the activity, make sure everyone is working and actively participating.
- Learners share their findings, responses or answers to the activity using an appropriate method such as group presentation, pair-share or large group discussion. Ensure all learners are given an opportunity to give their views and should be respected.
- Harmonize their findings or answers referring to possible responses, and link the findings to the learning objective, help them draw conclusions/summary on business growth and development, factors that facilitate the growth of entrepreneurs in their community. Answer or address any questions or challenges about the activity. Guide them to take notes in their notebooks referring to Learner's book.

Possible answers for activity 9.1

Note: These responses may be shared or not with the learners. They are specifically to guide the teacher while harmonizing learners' responses during presentation

1. **b)** because Uwimana assigned tasks to employees (teachers) and the team to supervise how work are to be carried out (organization structure)
2. **A. A department** is known as a section, division, or a single unit (special unit) within an organization that has specific functions which help the entire firm to achieve its goals
B. example of department but not limited to:
 - Production department
 - Marketing department
 - Finance department
 - Human resource department

3) Application activity

This activity can be done as individuals, pairs, small groups, whole class discussion. Learners analyze the photograph and make comments about the steps of business growth and development. Give clear instructions and ensure a balance in the groups.

Monitor the activity to ensure learners are on track and actively participating.

Learners share their findings to the large group. Assess their answers depending on the purpose of the application activity. Basing on the learners 'performance or results, you may decide to give remedial or extension activities. Refer to the possible answers below as you assess their work.

Possible responses to application activity 9.1

1. Encourage learners to make comments and give their own thoughts/reasons on which department they wish to work from.
 - This will depend on personal views or from parents/guardian careers (let learners express their feelings),
 - Others may select departments expecting their future universities courses (encourage them),
 - Others may select department basing on their business (already in existence)
 - Others may select depending on their business dreams from childhood,
 - Others may not select none of them saying that they will be employed themselves therefore, combining more than one (encourage them)
 - Etc
2. Encourage learners to know that from the list of learnt departments none is more important compared to others, all of them are complementary linked to help business achieve its goals
3. Learners will name different business organization from their different communities (there are no specific names of organizations). Learners will discuss how those businesses are organized in terms of production, marketing, finance, human resource departments etc. **(Refer to learner's book 8.1 Department in business organization**

Some of them will highlight positive attitude of their bosses **(As teacher encourage that good behavior that lead to the success of the business):**

- Selecting employees based on test,
- Training employees,
- Motivation,
- Allowing employment leave,
- Contracting employees
- Timely payment,
- Effective communication,

- Regular employees meeting
- Etc

While others will highlight negative attitude of their bosses (**As teacher discourage that negative attitude that lead to business fail**):

- Selecting employees basing on nepotism, workmates, classmates,
- Laisse faire,
- Harsh language (poor communication)
- Not allowing employment leave
- Not contracting employees
- Hard to pay employees
- Etc

Lesson 2: Managerial functions

a) Learning objectives:

- Explain the managerial functions of the business
- Analyze the managerial functions in an organization

b) Teaching resources: Basic materials for a class/lesson to be conducted: Brainstorming, teacher's and Learners' books, internet, case studies, resourceful persons, gallery walk, visit nearby businesses or local entrepreneurs, debates and any other trustworthy and reliable resources to enhance learning.

c) Prerequisites/Revision/Introduction: Read the learning objective to determine what learners will know and be able to do by the end of the lesson. This will help you see the skills, knowledge attitudes embedded in the learning objective. Remember the learning objectives link to the key unit competence.

Learners briefly give managerial functions discussed in the scenario. Correct any homework or assignment from the previous lesson. Help learners link the previous lesson to the current lesson.

d) Learning activities

Using an appropriate method, such as brainstorming, small groups or pairs, students may interview local entrepreneur; make research in the library or internet, group discussions following instructions given to give/list managerial functions. Ensure a balance among the groups or when pairing and that the instructions were clearly understood.

Make a follow up as learners do the activity. Ensure everyone is actively participating and heard instructions clearly; address any challenges/issues identified. Encourage

learners to think about the environment, creativity, innovation and standardization culture as they explain the managerial functions.

Learners share their findings about managerial functions through an appropriate method such as group discussion, pair-share, and whole class presentation. Ensure learners of different needs and abilities are given opportunities to share or present their findings. Answer or address any questions or challenges about the activity. Guide them to make notes in their notebooks referring to learners' book.

Possible answers for activity 9.2

Guide learners to come up with their own thinking in relation to the passage given in Learner 's book. They may suggest answers such as:

1. Other probable managerial functions discussed in the meeting are:
 - Organizing,
 - Leading,
 - Controlling
 - Communicating

2) Application activities

Learners analyze the passage/case study either in groups or in pairs to identify the strategies one can use to grow if he/she has a small business. This activity may be given as a research question or homework.

Depending on the purpose of the application activity, chose an appropriate method to assess learners' findings, answers or responses. Depending on the performance or results, you may decide to give remedial or extension activities.

Possible solutions to the application activity 9.2

Guide learners to come up with their own thoughts in relation to the passage given in Learner's book. Most of their answers may be around:

1. Mugabo does not follow the following managerial functions:
 - **Planning:** Mugabo failed to define who (employees) to work with, because he considered nepotism and fellow groupmates, classmates etc....
 - **Organizing:** Mugabo failed the coordination and supervision because he uses harsh language
 - **Commanding:** Mugabo failed because he uses harsh language while communicating

- **Staffing:** Mugabo failed to identify the right people to work with because he failed to set a selection test.
- Etc.

Lesson 3: Personnel/ human resource management

a) Learning objectives:

- Recognize the role of each department in management of any business

b) Teaching aids: Basic materials for a class/lesson to be conducted: Brainstorming, Learners and teachers' books, internet, case studies, resourceful persons, visit nearby businesses, debates and any other trustworthy and reliable resources to enhance learning.

c) Prerequisites/Revision/Introduction: Review the learning objective to determine what students will know and be able to do by the end of the lesson. This will help you see the skills, knowledge attitudes embedded in the learning objective. Remember the learning objectives link to the key unit competence.

Lead a review of the previous lesson on managerial functions, handle any homework or assignments, and ensure a conducive learning environment. Help learners link the previous lesson to the current lesson.

d) Learning activities

Using an appropriate method, learners in reference to their local community, propose the main cause of poor performance of a brick making factory and identify the mitigating measures to the problem.

Make a follow up as learners do the activity. Ensure everyone is actively participating and heard clearly instructions to be followed; and address any challenges/issues identified. Encourage learners to think about the environment, be creative and think beyond the box, as they discuss.

Guide learners to share their findings on the activity, ensure learners of different needs and abilities are given opportunities to share or present their findings. Harmonize their findings or answers and help them draw conclusions/summary on human resource management. Answer or address any questions or challenges about the activity. Guide them to make notes in their notebooks referring to Learner 's book.

Possible solutions to the application activity 9.2

Possible answers for activity 9.3

- From the case study the following may be the main cause of poor performance of a brick making but not only limited to:
 - Lack of proper resources organization.

- Some machine may be under obsolescence status/ depreciated (used for more than 2 years)
 - Lack of proper means/techniques of motivating employees.
 - Making outdated (customers minds) products (lack of innovation).
 - Insufficient market / customers.
 - Lack of proper records keeping.
 - Poor performance of marketing department.
 - Poor performance of sales and production departments
 - Etc.
- b. When I am appointed as the manager of that factory, I would do the following in order to help my business not collapse:
- Establish and follow the usage of documented procedure of resource management (especially human resources);
 - Holding a detecting problem meeting.
 - Making market research to better suit the customers 'needs.
 - Repairing & maintaining machines or buying new ones if the situation dictates.
 - Motivating employees.
 - Maintaining a proper record keeping.
 - Train different heads of department (especially Humana resource department manager) and other employees

b) Application activities

Learners in groups or in pairs read and analyze the application activity scenario and think about the duty/duties of Claudette. This activity may be given as a research question or homework.

Depending on the purpose of the application activity, chose an appropriate method to assess learners' findings, answers, or responses. Depending on the performance or results, you may decide to give remedial or extension activities.

Possible answers to the application activity 9.3

1. From the scenario, Claudette is Human Resources Manager whose duties are the following:

As a manager of an important division of an organization, the duties are usually many and also hold great importance in a company/enterprise. Some of them are listed below,

- Correlating and planning to make the best use of the employee talents and skills

- Administer the work of support staff and specialists of their team
 - Building a relationship between employee and organization management
 - Guide in helping their team in recruiting and hiring employee workforce
 - Moderate and act on employee benefit programs
 - Avoiding and solving different types of conflicts arising in an organization
 - Consulting with department managers over important organizational issues
2. All these duties are important in the business/enterprise. Give a homework in pairs or small group where learners will discuss how human resource manager's duty/duties is/are important in the business. This has a crosser link to the following lesson.

Lesson 4. Importance of human resource management

a) Learning objectives:

- Explain the importance of human resource management

b) Teaching resources: Basic materials for a class/lesson to be conducted: Learners and teachers' books, internet, case studies, resourceful persons, visit nearby businesses or local entrepreneurs, debates and any other trustworthy and reliable resources to enhance learning.

c) Prerequisites/Revision/Introduction: Before the lesson, review the learning objective to determine what students will know and be able to do by the end of the lesson. This will help you see the skills; knowledge attitudes embedded in the learning objective and prepare for your lesson appropriately. Remember the learning objectives link to the key unit competence.

Lead a review of the previous lesson on Human resource management, handle any homework or assignments, and ensure a conducive learning environment. Help learners link the previous lesson to the current lesson.

d) Learning activities

Give instructions to the learning activity, learners in small groups or pairs give the case study of Bikorimana enterprise and monitor group activities to ensure everyone is actively participating and heard; instructions clearly followed; and address any challenges/issues identified. Encourage learners to think about the environment, be creative, peace and values as they give reasons for their answers.

Guide learners to share their findings on the activity, ensure learners of different needs and abilities are given opportunities share or present their findings. Harmonize their findings or answers, and link the findings to the learning objective, help them draw conclusions/summary importance of human resource management. Answer

or address any questions or challenges about the activity. Guide them to make notes in their notebooks referring to the learner's book.

Possible answers for activity 9.4

1. The productivity of Bikorimana enterprise will be reduced
2. Bikorimana's human resource department would do the following to improve the productivity efficiency:
 - Proper human resource organization and management.
 - Motivate employees not only in timely payment but also in fringe and non-fringe benefits.
 - Contracting his employees.
 - Proper record keeping
3. There is no specific answer for that question. Let learners discuss it the way they understand some of them will choose to leave while others will choose to remain in Bikorimana's enterprise. The dissatisfied employees will:
 - Look the job elsewhere because they are not timely paid and not contracted

The remnants will:

- Wait till the problem is solved, probably fearing to be jobless or job seekers.

e) Application activities

Learners in small groups share ideas on the activity and discuss the impact of human resource management. This activity may be given as a research question or homework. Give clear instructions and ensure a balance in the groups. Monitor the activity to ensure learners are on track and actively participating.

Learners share their findings to the large group/entire class. Assess their answers depending on the purpose of the application activity. Refer to the possible answers below as you assess their work.

Possible answers to the application activity 9.4

1. HR management practices are extremely important in determining the relative success of any business. Ultimately, the specifics of the policies and the manner in which they are enforced will determine the employee's impression of the workplace, the company and his or her place in it. A company that provides:
 - Sufficient salary, paid time off, healthcare,

- Retirement or savings options, and
- Opportunities for advancement will be perceived as fulfilling its responsibilities to its workforce,
- Even as caring about its employees, such a company will see higher productivity.

This will allow the company to better adapt to economic realities, as the lower levels of the company are typically in closest contact with customers and clients. It also represents a great deal of savings in hiring, recruiting, and training.

Such a company is more attractive to consumers, as well, some of whom will avoid companies known to mistreat employees. On the contrary, companies in which employees feel dehumanized, disrespected, exploited, or stifled may see:

- Higher labor turnover,
- Less willingness to share information, and
- A decrease in productivity, as newer employees have a greater tendency to make mistakes, which take man-hours to correct

2. A good management plan helps you accomplish your goals in a number of ways:

- It clarifies the roles and responsibilities of everyone in the organization so that everyone knows what she/he and everyone else is supposed to do. Staff members know who they need to go to for information, consultation, supervision, etc. They also know what the boundaries of their own positions are -- when they can do something without checking with someone else, and when they can't.
- It divides the work of the organization in reasonable and equitable ways, so that everyone's job is not only defined, but feasible.
- It increases accountability, both internally (when something doesn't get done, it's obvious whose responsibility it was) and externally (the better the management of the organization, the better it will serve the community).
- It ensures that necessary tasks are assigned to the appropriate staff members and creates a time schedule to get them accomplished. Bills get paid on time, staff members are where they're supposed to be to provide the organization's services, funding proposals get written and submitted, problems are dealt with, and the organization functions smoothly as a result.
- It helps the organization define itself. By developing a plan that's consistent with its mission and philosophy, an organization can be clear on what it believes in and communicate this with clarity to its staff, its target population, and the community as a whole.

Skills Lab

Build (max 15 minutes)

Remind students that this lesson will give those skills and knowledge to structurally organize their business.

Tell learners that through this lesson, they will understand design an organizational chart of their business club and give functions of each department

Practice (max 25 Minutes)

Assign each of the group within the responsibilities of each department in the students' business club.

Move around the groups guiding the discussions and supporting learners accordingly as they answer the given questions.

Present (max 25 Minutes)

Ask group representatives to present their findings and let them ask for clarifications during presentations.

Guide the presentations through question-and-answer approach to insight more understanding in the learners.)

Possible answers:

Refer to the organization structure/chart at the start of this unit. There is no specific answer as each school has a different business club.

The teacher should therefore guide learners according to the answers suggested by the learners.

Conclusion (max 10 minutes)

Emphasize that businesses have different departments and each of them performs different responsibilities and functions. Ask learners to discuss within their groups and come up with different functions/ responsibilities of each department basing on their business club or BHPs.

Portfolio assessment (max 5 minutes)

Ask each learner to suggest/write functions of the department to which he/she belongs in their business club or back home project.

9.6. Unit 9 Summary

Organizational structure is a system that outlines how certain activities are directed in order to achieve the goals of an organization

An organizational chart is a graphical representation of a firm's hierarchy of authority

Business management involves the planning, organizing and coordination of the activities of an enterprise to achieve defined objectives. Without proper coordination and planning, a business cannot achieve its goals and objectives.

Some of the examples of managerial functions

Planning: Refers to the process of setting goals and determining a course of actions, defining who, when and how to achieve them

Organizing: Refers to the coordination and supervision of factors of production particularly land, capital and labor

Leading: This involves directing/ influencing or inspiring the workers towards achieving organizational goals

Controlling: This refers to the evaluation of achievements compared to the plans/standards and taking measures towards success of organizational goals/objectives.

No business/company which can be sustained without an organized system of resource management (especially human resource) and without the contribution and efforts of the business owner(s) to set a business organization structure as well as efficient managerial functions. To expand in business, it requires having clear strategies which enable the business to succeed in world of business competition. Entrepreneurs work hard and strive towards achieving the set business goals.

9.7. Additional information for teachers

Human Resources Manager Job Responsibilities:

- Enhances the organization's human resources by planning, implementing, and evaluating employee relations and human resources policies, programs, and practices.
- Maintains the work structure by updating job requirements and job descriptions for all positions.
- Supports organization staff by establishing a recruiting, testing, and interviewing program; counselling managers on candidate selection; conducting and analysing exit interviews; and recommending changes.
- Prepares employees for assignments by establishing and conducting orientation and training programs.

- Manages a pay plan by conducting periodic pay surveys; scheduling and conducting job evaluations; preparing pay budgets; monitoring and scheduling individual pay actions; and recommending, planning, and implementing pay structure revisions.
- Ensures planning, monitoring, and appraisal of employee work results by training managers to coach and discipline employees; scheduling management conferences with employees; hearing and resolving employee grievances; and counselling employees and supervisors.
- Implements employee benefits programs and informs employees of benefits by studying and assessing benefit needs and trends; recommending benefit programs to management; directing the processing of benefit claims; obtaining and evaluating benefit contract bids; awarding benefit contracts; and designing and conducting educational programs on benefit programs.
- Ensures legal compliance by monitoring and implementing applicable human resource federal and state requirements, conducting investigations, maintaining records, and representing the organization at hearings.
- Enforces management guidelines by preparing, updating, and recommending human resource policies and procedures.
- Retains historical human resource records by designing a filing and retrieval system and keeping past and current records.
- Cultivates professional and technical knowledge by attending educational workshops, reviewing professional publications, establishing personal networks, and participating in professional societies.
- Completes human resource operational requirements by scheduling and assigning employees and following up on work results.
- Manages human resource staff by recruiting, selecting, orienting, and training employees.
- Advances human resource staff job results by counselling and disciplining employees; and planning, monitoring, and appraising job results.
- Contributes to team effort by accomplishing related results as needed.

The future Challenges before managers

Because of continuous changing socio-economic, technological and political conditions, the human resource managers of the future shall have to face more problems in the management of labour. The human resource managers of today may find themselves obsolete in the future due to changes in environment if they do not update themselves some of the important challenges which might be faced by the managers in the management of people in business and industry are discussed below:

- 1. Increasing Size of workforce:** The size of organizations is increasing. A large number of multinational organizations have grown over the years. The number of people working in the organization has also increased. The management of increased workforce might create new problems and challenges as the workers are becoming more conscious of their rights.
- 2. Increase in Education Level:** The governments of various countries are taking steps to eradicate illiteracy and increase the education level of their citizens. Educated consumers and workers will create very tough task for the future managers.
- 3. Technological Advances:** With the changes coming in the wake of advanced technology, new jobs are created and many old jobs become redundant. There is a general apprehension of immediate unemployment. In the competitive world of today, industry cannot hope to survive for long with old technology. The problem, of unemployment resulting from modernization will be solved by properly assessing manpower needs and training of redundant employees in alternate skills.
- 4. Changes in Political Environment:** There may be greater government's interference in business to safeguard the interests of workers, consumers and the public at large. Government 's participation in trade, commerce and industry will also pose many challenges before management. The Government may restrict the scope of private sector in certain areas in public interest. It does not mean chances of co-operation between the Government and private sector are ruled out. In fact, there will be more and more joint sector enterprises.
- 5. Increasing Aspirations of Employees:** Considerable changes have been noted in the employees of today in comparison to his counterpart of 1950s. The workers are becoming more aware of their higher-level needs and this awareness will intensify further in the future workers.
- 6. Changing Psychosocial System:** In future, organizations will be required to make use of advanced technology in accomplishing their goals while satisfying human needs. In the traditional bureaucratic model, the organizations were designed to achieve technical functions with a little consideration given to the psychosocial system. But future management would be required to ensure effective participation of lower levels in the management of the organization system.
- 7. Computerized Information System:** In the past, the automation of manufacturing processes had a major effect upon the systems of production, storage, handling and packaging, etc. More recently, there has been and, in the future, there will be the impact of revolutionary computerised information system on management. This revolutionary development would cover two primary areas of personnel management which are as follows:

- a) The use of electronic computers for the collection and processing of data, and
 - b) The direct application of computers in the managerial decision-making process.
- 8. Mobility of Professional Personnel:** Organizations will expand the use of —boundary agents whose primary function will be achieving coordination with the environment. One interesting fact will be an increase in the mobility of various managerial and professional personnel between organizations. As individuals develop greater technical and professional expertise, their services will be in greater demand by other organizations in the environment.
- 9. Changes in Legal Environment:** Many changes are taking place in the legal framework within which the industrial relations systems in the country are now functioning. It is the duty of the human resource or personnel executive to be aware of these changes and to bring about necessary adjustments within the organizations so that greater utilisation of human resources can be achieved. This, indeed, is and would remain a major challenge for the personnel executive.
- 10. Management of Human Relations:** On the industrial relations 'front, things are not showing much improvement even after so many efforts by the government in this direction. Though a large number of factors are responsible for industrial unrest, but a very significant cause is the growth of multi-unions in industrial complexes having different political affiliations. Under the present conditions, it appears that inter-union rivalries would grow more in the coming years and might create more problems in the industry.

Management of human relations in the future will be more complicated than it is today. Many of the new generation of employees will be more difficult to motivate than their predecessors. This will be in part the result of a change in value systems coupled with rising educational levels. Greater scepticism concerning large organizations and less reverence for authority figures will be more common. Unquestioning acceptance of rules and regulations will be less likely.

9.8. End unit assessment

Possible answers for this unit assessment

1. (i) Human Resource Management
(ii) Organization
2. Let learners design any organization chart of their school. The essential part is to have top management (**Board of Directors**), middle management (**Heads of departments like Director of studies and deputy HM in charge**)

of administration) teachers and casual workers and then (**Support staff**). Depending on department assigned, **refer to learner's book 8.1 the table showing types of departments in left hand and functions in right hand.**

9.9. Additional activities

Remedial Activities

- a) Differentiate organization structure from organization chart.
- b) What are main managerial functions?
- c) Explain briefly two department that you know.

Possible answer:

1. **Organization structure** is a system that outlines how certain activities are directed to achieve the goals of an organization while **Organization chart** is a graph that represents a firm's hierarchy of authority
2. The main managerial functions are four (4): Planning, Organizing, Leading and Control
3. To answer this question, **refer to 8.1 meaning of organization structure and department in an organization** (table differentiating types of departments in left hand and meaning in other hand)

Consolidation Activities

1. Discuss the importance of organization chart.
2. What are the future Challenges before managers?

Possible answers:

1. Organizational chart is a good tool to the organization structure.

Fundamentally, organization charts benefit users for its visual communication of information which is more effective than pure text. The following are some top benefits to use organizational chart:

1. Organizational chart helps build and design the organization structure to meet the business' objectives.
2. Organizational chart can guide the employees to know their rights and responsibilities.
3. Organizational chart help divide the functions of a company, enterprise or department.
4. It also shows the relationships between the organization's staff members.

5. With organizational chart, it's easy to find whether the officer's workload is too heavy.
6. It's easy to find whether the unrelated persons undertake the work of several loose, no relationship.
7. Find out whether an employee is incompetent in his/her work at important positions.
8. Make everyone clear within their organizations and improve employee performance.
9. Other departments are also able to understand and enhance the coordination of the organization.
10. It's easy to see the promotion channels open.
11. Some managers can use the organization chart tool to analyze budget, design work team and generate reports.
12. Organizational chart often outlines employee tasks and which manager is responsible for overseeing each employee.

Extension Activities

1. Differentiate a narrow from a wider span of control
2. What are the objectives of HRM?

Possible answers:

1. The span of control is the number of people who report to one manager in a hierarchy. The more people under the control of one manager- **the wider the span** of control while less people under the control of one manager is **narrower span of control**.
 - a. The narrower span of control is where a manager manages at least three (3) people
 - b. The wider span of control is where a manager manages more than three people i.e from four (4) people and above

N.B

- Keep in mind that the wider span of control depends on knowledgeable employees.
 - It also (wider span of control) affects speed of communication and decision making.
1. The basic objective of human resource management is to contribute to the realization of the organizational goals. However, the specific objectives of human resource management are as follows:

- i) To ensure effective utilization of human resources, all other organizational resources will be efficiently utilized by the human resources.
- ii) To establish and maintain an adequate organizational structure of relationship among all the members of an organization by dividing of organization tasks into functions, positions and jobs, and by defining clearly the responsibility, accountability, authority for each job and its relation with other jobs in the organization.
- iii) To generate maximum development of human resources within the organization by offering opportunities for advancement to employees through training and education.
- iv) To ensure respect for human beings by providing various services and welfare facilities to the personnel.
- v) To ensure reconciliation of individual/group goals with those of the organization in such a manner that the personnel feel a sense of commitment and loyalty towards it.
- vi) To identify and satisfy the needs of individuals by offering various monetary and non-monetary rewards. To achieve the above objectives, human resource management undertakes the following activities:
 - a. Human Resource Planning, i.e., determining the number and kinds of personnel required to fill various positions in the organization.
 - b. Recruitment, selection, and placement of personnel, i.e., employment function.
 - c. Training and development of employees for their efficient performance and growth.
 - d. Appraisal of performance of employees and taking corrective steps such as transfer from one job to another.
 - e. Motivation of workforce by providing financial incentives and avenues of promotion.
 - f. Remuneration of employees. The employees must be given sufficient wages and fringe benefits to achieve higher standard of living and to motivate them to show higher productivity.
 - g. Social security and welfare of employees.

10.1. Key unit competence:

To be able to design a strategy for recruiting workers in their businesses and prepare for job opportunities in the community.

10.2 Prerequisite

In S.1 Unit 1: Meaning, roles and characteristics of an entrepreneur, Unit 2: Personal values, skills, and characteristics of an entrepreneur; S.3 Unit 3, Learners were introduced to communication skills. These prior knowledge, skills and competences should help the learners to describe procedures for recruiting workers and prepare a letter to apply for a job

10.3. Cross-cutting issues to be addressed

Note: The examples below are just to guide you on how to address cross-cutting issues throughout the unit BUT THIS DOES NOT mean that these are the only ones. You can address and give learners opportunities to discuss all the crosscutting issues where possible taking into consideration the environment or community around them.

Gender education: Emphasis throughout this unit must be put on how both males and females have same chance to start/run business and make its organization structure by departmentalizing it using managerial functions. There is no business organization structure reserved for a particular gender but they can all be engaged in organizing business activities and earn more incomes.

Environment and sustainability: The greatest source of entrepreneurship is the environment. One cannot implement his/her profitable business without the environment. Therefore, great care for environment is very important for employee recruitment process.

Inclusive education: All people have equal rights to operate business activities, emphasis has to be put on how we all regardless of our background, economic or social setup have right to create and organize business structurally. Learners need to understand that doing a profitable business should not discriminate but promote inclusiveness of all.

Peace and Values: You need to emphasize to learners the need to live in peace and harmony with others. Learners also should possess the values appreciated by the community they want to serve. Learners also need to acknowledge that

business enterprises should promote a peaceful environment while dealing with customers, employees, suppliers, government, shareholders, competitors, society, etc.

Financial education: You need to emphasize to learners the need to properly manage their business revenues. This will help them to effectively manage their business enterprises successfully so as to effectively manage human resources.

Standardization culture: You need to emphasize to learners that standards should be observed by businesspeople. Learners also need to acknowledge that businesses whether small, medium and large should produce and sell quality products or services to customers. Following standards will help learners to start and organize businesses successfully having standardization culture in their mindset.

Note: Refer to other crosscutting issues as identified in the curriculum framework

10.4. Guidance on the introductory activity

a) This activity is intended to:

- Provide interest and motivation to the learners about employee recruitment process.
- Focus learners' attention on being able to identify the documents required to apply for job.
- Convince learners about what they will benefit from the unit.

It can

- Build on previous knowledge, skills, values and attitudes to help the teacher assess the learner's prior knowledge and help link with the new content, or
 - Could be new content to help arouse learners 'interest about what to expect in the new content.
 - Be answered in one lesson, or
 - Gradually over a period as the unit progresses. There are no right or wrong answers
- b) Use an appropriate method such as small groups or pairs, provide learners with the introductory activity in student book, and give instructions to the activity. During grouping or pairing, ensure a balance between boys and girls and learners with different abilities.
- c) Learners in small groups or pairs analyze the portrait in student book: to discover what Uwineza did as wrong, analyzing likely consequences and provide an advisory major that lead to proper business organization structure.
- d) Monitor to confirm whether everyone is working on the activity, instructions were understood, address any challenges or questions, ensure everyone is

given an opportunity and is contributing in-group discussions. Encourage learners to work together, value each other's contributions, share ideas, etc.

- e) Learners present their findings, results, answers through an appropriate method such pair share, gallery work, small group presentations on the introductory activity. Encourage different learners from the groups to share the groups' work to avoid just a few learners dominating. Also encourage other learners to listen and not disturb when other teams are sharing unless it is a question. Encourage learners to appreciate each other's work especially the presentation.
- f) Appreciate the teams' presentations and remind them this activity was not meant to come to the very right answers but to help them become aware of what to expect in the unit. Answers to the activity will be got as the unit progresses. You can support learners' answers by referring to possible answers to the introductory activity below:

Possible answers for introductory activity

Note: These responses may be shared or not with the learners. They are specifically to guide the teacher while harmonizing learners' responses during presentation.

1) Recruitment:

Refers to the overall process of attracting, shortlisting, selecting, and appointing suitable candidates for job (either permanent or temporary) within an organization.

Or this is concerned with the accumulation of a pool of job candidates in line with human resource plan.

Selection is a process whereby out of the many job applicants, the best is taken to fill the vacancy.

2) factors considered while recruiting employees/workers include.

-Age, experience, skills, health condition, nature of the job, language, size of the firm etc.

3) procedures/stages in recruitment process are.

- i) **Job analysis** this defines the background / experience & characteristic an individual must have to perform effectively in the position.
- ii) **Job description** this will clearly show the duties & responsibilities for each job position. It also shows the reporting process i.e., from who to whom one should report to & all the specific duties he/she is supposed to do.
- iii) **Job specification** involves a definition of qualifications, experiences and competencies required by the jobholder and any other necessary information on the special demands made by the job such as physical conditions, unusual hours or travel away from home.

iv) Job advertisement is the way organizations communicate to attract new employees to work with them.

4) required documents to apply for a job are;

Application letter

Curriculum vitae

10.5. List of lessons (including assessment). Lesson title/probable heading

Learning objectives (from the syllabus including knowledge, skills and attitudes):
and Periods

No.	Lesson title/probable	Learning objectives (from the syllabus including knowledge, skills and attitudes):	Periods
1	Meaning of recruitment and selection	Explain the meaning of employee recruitment and selection. Identify required documents	1
2	Factors considered to recruit workers / employees	Explain factors considered while recruiting employees/ workers.	1
3	Procedures/ stages of recruitment process of workers	Describe procedures/stages in recruitment process.	1
4	Required documents to apply for a job	Identify required documents	1
5	Required documents to apply for a job (Cont'd)		1
	End unit assessment/ Remediation		1
	Skills lab10		1

LESSON 1: Meaning of recruitment and selection

a) Learning objective:

Explain the meaning of employee recruitment and selection.

b) Teaching resources: Basic materials for a class/ lesson to be conducted:
Desks, Learners books, internet, books, case studies, resourceful persons,

grown entrepreneurs from local community and any other trustworthy and reliable resources to enhance learning.

- c) **Prerequisites/Revision/Introduction:** Read the Key unit competence in the syllabus to determine what learners will know and be able to do by the end of the unit. Look at the action verb, concept, and context of each learning objective. This will help you see the skills, knowledge attitudes embedded in the learning objective. Remember the learning objectives link to the key unit competence and related Assessment Standard.

Use K-W-L (What learners already Know-What they want to know-What they have learnt) after the introductory activity to assess how much students already know and what they would be interested in learning about business growth and development. Learners write under (K-what I know; W-What I want to know) about business growth and development. Briefly discuss what is written under each section with learners.

K-W-L Chart				
		Topic:		
what K now	I	what I W ant to know	what L earned	I

5) Learning activity 10.1: Refer Learner ‘s book

Follow the guidance about the learning activity.

- Learners in small groups, pairs or individual analyze the question; During grouping or pairing, ensure a balance between boys and girls and learners with different abilities
- While learner(s) is/are doing the activity, make sure everyone is working and actively participating.
- Learners share their findings, responses or answers to the activity using an appropriate method such as group presentation, pair-share or large group discussion. Ensure all learners are given an opportunity to give their views and should be respected.
- Harmonize their findings or answers referring to possible responses, and link the findings to the learning objective, help them draw conclusions/summary on business growth and development, factors that facilitate the growth of entrepreneurs in their community. Answer or address any questions or challenges about the activity. Guide them to take notes in their notebooks referring to Learner’s book.

Possible answers for activity 10.1

Note: These responses may be shared or not with the learners. They are specifically to guide the teacher while harmonizing learners' responses during presentation

1.a) Recruitment:

Refers to the overall process of attracting, shortlisting, selecting, and appointing suitable candidates for job (either permanent or temporary) within an organization.

Or this is concerned with the accumulation of a pool of job candidates in line with human resource plan.

b) Selection is a process whereby out of the many job applicants, the best is taken to fill the vacancy.

2. Gender, age, work experience, physical ability, cost, education background etc.

6) Application activity

This activity can be done as individuals, pairs, small groups, whole class discussion. Learners analyze the factors to consider while recruiting employees. Give clear instructions and ensure a balance in the groups. Monitor the activity to ensure learners are on track and actively participating.

Learners share their findings to the large group. Assess their answers depending on the purpose of the application activity. Basing on the learners' performance or results, you may decide to give remedial or extension activities. Refer to the possible answers below as you assess their work.

Possible responses to application activity 10.1

Encourage learners to make comments and give their own thoughts/reasons on which department they wish to work from.

- This will depend on personal views or from parents/guardian careers (let learners express their feelings),
- Others may select depending on their business dreams from childhood Etc.

Encourage learners to know that from the list is endless, all of them are complementary linked to help business.

Lesson 2: Factors considered to recruit workers /employees

a) Learning objectives:

Explain the factors considered to recruit workers /employees

Select suitable workers for their business enterprises

b) Teaching resources: Basic materials for a class/lesson to be conducted: Brainstorming, teacher's and Learners' books, internet, case studies, resourceful persons, gallery walk, visit nearby businesses or local entrepreneurs, and any other trustworthy and reliable resources to enhance learning.

c) Prerequisites/Revision/Introduction: Read the learning objective to determine what learners will know and be able to do by the end of the lesson. This will help you see the skills, knowledge attitudes embedded in the learning objective. Remember the learning objectives link to the key unit competence.

Learners briefly brainstorm factors considered in the recruitment process. Correct any homework or assignment from the previous lesson. Help learners link the previous lesson to the current lesson.

d) Learning activities

Using an appropriate method, such as brainstorming, small groups or pairs, students may interview local entrepreneur; make research in the library or internet, group discussions following instructions given to give/list factors to consider. Ensure a balance among the groups or when pairing and that the instructions were clearly understood.

Make a follow up as learners do the activity. Ensure everyone is actively participating and heard instructions clearly; address any challenges/issues identified. Encourage learners to think about the environment, creativity, innovation and standardization culture as they explain what they consider in the recruitment process.

Learners share their findings through an appropriate method such as group discussion, pair-share, and whole class presentation. Ensure learners of different needs and abilities are given opportunities to share or present their findings. Answer or address any questions or challenges about the activity. Guide them to make notes in their notebooks referring to learners' book.

Possible answers for activity 10.2

Guide learners to come up with their own thinking in relation to the passage given in Learner 's book. They may suggest answers such as:

Possible answers (refer to students book on page 114)

Application activities

Learners analyze the passage/case study either in groups or in pairs to design a job description & specification. This activity may be given as a research question or homework.

Depending on the purpose of the application activity, chose an appropriate method to assess learners' findings, answers, or responses. Depending on the perfor-

mance or results, you may decide to give remedial or extension activities.

Possible solutions to the application activity 10.2

Guide learners to come up with their own thoughts in relation to the case study given in Learner 's book basing on items to be included in each category.

Lesson 3: Procedures/ stages of recruitment process of workers

a) Learning objectives:

Describe the stages of recruitment process of workers.

b) Teaching aids: Basic materials for a class/lesson to be conducted: Brainstorming, Learners and teachers' books, internet, case studies, resourceful persons, visit nearby businesses, and any other trustworthy and reliable resources to enhance learning.

c) Prerequisites/Revision/Introduction: Review the learning objective to determine what students will know and be able to do by the end of the lesson. This will help you see the skills, knowledge attitudes embedded in the learning objective. Remember the learning objectives link to the key unit competence.

Lead a review of the previous lesson on factors to consider when recruiting employees, handle any homework or assignments, and ensure a conducive learning environment. Help learners link the previous lesson to the current lesson.

d) Learning activities

Using an appropriate method, learners will identify what is required in applying for a job.

Make a follow up as learners do the activity. Ensure everyone is actively participating and heard clearly instructions to be followed; and address any challenges/issues identified. Encourage learners to think about the environment, be creative and think beyond the box, as they discuss.

Guide learners to share their findings on the activity, ensure learners of different needs and abilities are given opportunities to share or present their findings. Harmonize their findings or answers and help them draw conclusions. Answer or address any questions or challenges about the activity. Guide them to make notes in their notebooks referring to Learner 's book.

Possible answers for activity 10.3

- 1) application letter and CV
- 5) a) Writing an application letter will be the first correspondence you are going to have with your possible employer. The employer will definitely judge you on your application letter if you are worthwhile being interviewed.

- b) The letters CV stand for curriculum vitae which in Latin means “Course of life”. When used in a job seeking context, a CV is a brief history of your education, work experience and activities, skills, accomplishments, and any other information relevant to getting a job.

Application activities

Learners in groups or in pairs read and analyze the application activity scenario and think about designing an application letter and CV. This activity may be given as a research question or homework.

Depending on the purpose of the application activity, chose an appropriate method to assess learners’ findings, answers, or responses. Depending on the performance or results, you may decide to give remedial or extension activities.

Possible answers to the application activity 10.3

Learners will design their application letter and CV basing on the items that should be included in each as provided in the student book.

10.6.Skills Lab 10

Build (max 5 minutes)

Remind students that this lesson will give them knowledge & skills to design a job advertisement and specification for their businesses.

Practice (max 15 Minutes)

Assign each of the group to design a job specification and advert for the post of a marketing manager. They should also think about their importance.

Move around the groups guiding the discussions and supporting learners accordingly as they answer the given questions.

Present (max 5 Minutes)

Ask group representatives to present their findings and let them ask for clarifications during presentations.

Guide the presentations through question-and-answer approach to insight more understanding in the learners.)

Possible answers

Refer to the elements that should be included in preparing a job specification and advert in the learner’s book. There is no specific answer as each school has a different business club.

The teacher should therefore guide learners according to the answers suggested

by the learners.

Conclusion (max 10 minutes)

Emphasize that businesses require employees who meet the requirements. Ask learners to discuss within their groups and come up with the importance basing on their business club or BHPs.

Portfolio assessment (max 5 minutes)

Ask each learner to suggest/write functions of the department to which s/he belongs in their business club or back home project.

10.7. Unit 10 Summary

Recruitment; this is concerned with the accumulation of a pool of job candidates in line with human resource plan. It is a satisfaction of people required for the organization & setting process of bringing them in the organization. The recruitment process involves the following steps.

- a) **Job description:** this will clearly show the duties & responsibilities for each job position. It also shows the reporting process i.e., from who to whom one should report to & all the specific duties he/she is supposed to do.
- b) **Job analysis/hiring specifications;** this defines the background / experience & characteristic an individual must have in order to perform effectively in the position. It is a collection of information concerning the purpose of the job conditions under which should be done, knowledge, skills & abilities to perform the job efficiently e.g., an accountant should be computer literate & must have studied at least an accounting package.

Sourcing refers to identifying the source of the required personnel.

To expand in business, it requires having clear strategies which enable the business to succeed in world of business competition. Entrepreneurs work hard and strive towards achieving the set business goals.

10.8. Additional information for teachers

Methods used to recruit employees in an organisation/sourcing

Sourcing refers to identifying the source of the required personnel. The source may include;

- 1) The organisation itself, whether the organisation wants to fill a higher position, it may encourage a low level manager to apply for the position & compete for it.
- 2) Competing organisation i.e. other organisation in the same industry could be a source of personnel. They are usually poached & attracted by offering

better remuneration package.

- 3) Through trade unions where details concerning various personnel can be found, so the required personnel can be traced from such details & recruited in an organisation.
- 4) Newspapers & journals i.e. a firm may advertise its requirements in the mass media.
- 5) College/universities employment or labour agencies i.e. some organisation need people with certain specific knowledge & such can be got from such institutions.
- 6) Labour pools / employment exchanges; in many countries, governments arrange a plan where those without jobs go & register showing their abilities.
- 7) Head hunting/ talent spotting; thus involve entrepreneur look around for a particular person who fits the specifications of the job. N.B an entrepreneur should hire personnel only if s/he needs them.

Induction & orientation these are designed to provide the employer the information s/ he needs in order to perform comfortably.

Training & development; this is normally to provide skills; it refers to all programs aimed at providing knowledge, improving skills, or changing attitudes. Different approaches to training

- a) On job training
- b) Off job training

On job training This is where a person is trained by watching a more experienced worker doing the job. They are shown what to do. This method of training is only suitable for unskilled & semiskilled jobs .the trainee will do some work while they are learning what to do. - Job rotation i.e here employees are rotated in a series of job. E.g in different departments. - Internship, this is common in medical schools, it involves on the job training with classroom instructions. - Apprenticeship, here an employee is trained under the guidance of highly skilled coworkers, learning takes place through coaching.

Off job training This is where the worker goes away from the place where they work. the techniques used to train workers are more verified & can also involve more complex tasks off the job training often involves class room running, using lecture, role play, case studies.

Performance appraisal This is a continuous process of evaluation or assessing the performance of subordinates & providing information or feedback about how well or poorly they are performing.

This is a judgement of an employee's performance in this job.

Types of appraisal

- a) **Formal appraisal**; this occurs semi-annually/ annually on a formal basis. It involves a superior or a group of superiors rating the subordinates or peers rating a colleague or even subordinates rating their bosses.
- b) **Informal appraisal**; this is conducted on day to day basis. The manager mentions that the particular pieces of work was performed well or poorly.

Need /purpose/objectives of appraisal

- 1) To determine the amount of pay increase to give to employees.
- 2) To identify subordinates who require trainings.
- 3) To identify subordinates who deserve raises/promotions
- 4) To improve performance among employees
- 5) To determine the future use of the employee e.g. whether to be promoted, demoted or dismissed.
- 6) To judge whether employee has performed to the set standards.
- 7) To motivate employees to do better in their present jobs, by giving them results & recognition of their merits & opportunities.
- 8) To help strengthen the communication between supervisor & subordinate.

Methods of performance appraisal

- 1) **Ranking**; this method ranks employees from the best to the last. It may be based on total ability on the job, activity, quality, & output.
- 2) **Peer rating**; this method uses the co-workers to evaluate the performance of an individual.
- 3) **Grading**; this method groups employees in a predetermined set of merit categories usually on the basis of their total performance.
- 4) **Rating scale**; this is so common, consists of a list of personal characteristics against each of which is a scale usually of up to six points for a manager to base this assessment of the employee. E.g outstanding, excellent, average, below, poor etc.
- 5) **Open – ended method**; this method requires the manager to prepare a written report about the employee performance. It identifies the strength & weaknesses of the employee.

Methods of payments

There are different methods of paying employees which include the following;

- 1) Salary; this is a method of payment where a fixed & regular payment is made for the work done for a specified period of time, usually a month.
- 2) Wage; this is a method of payments mainly made to manual workers. It is usually given to nonprofessional workers especially those involved in physical work. E.g digging a piece of land , builders.
- 3) Time rate; this is a method of payment which is made on hour or a day.
- 4) Piece rate; this is where workers are paid according to the quantity of the products produced. The more they produce the more they get paid.
- 5) Commission; this is payment made to a person who assists the other to sell or buy good services.
- 6) Bonus payment; this is a lump sum paid to a worker when he/ she worked well. It can be paid at the end of the year.
- 7) Cost of living allowance; it is normally given as in response to rise in the general price level of goods & services.
- 8) Contract & based payments; is a method of payment were a given takes on a piece of work to be done & completed on a given time for an agreed amount of money.
- 9) Shift pay. Employees are paid according to shifts.

10.9. End unit assessment

Possible answers for this unit assessment

- 1) refer to the student book and look at the example given for the application letter
- 2) Refer to the learner's book for a job advertisement

10.10. Additional activities

Remedial Activities

- a) Differentiate between job description from job specification.
- b) design a job advertisement

11.1. Key Unit Competence

To be able to demonstrate a good leadership strategy for leading teams in the business.

11.2. Unit Prerequisite

Learners have had a variety of opportunities to lead others in accomplishing given tasks or goals. Throughout O' level and A' level, learners have realized that entrepreneurs take on different leadership styles in performing their roles as entrepreneurs, setting personal and business goals, respecting rights and meeting own responsibilities, making rational career choices, communicating effectively in life and business, behaving ethically in life and business, among others. In addition to this, learners should be reminded of experiences from their communities where they have had to lead others or be led to accomplish community goals.

11.3. Cross-cutting issues to be addressed

Note: The examples below are just to guide you on how to address cross-cutting issues throughout the unit **but this does not** mean that these are the only ones. You can address and give learners opportunities to discuss all the crosscutting issues where possible taking consideration of their environment or community.

Gender education: Emphasis throughout this unit has to be put on how both male and females have the same opportunities when it comes to leading others. During class and out of class activities, give both boys and girls opportunities to lead regardless of the position. There are not specific leadership roles meant for a particular sex. Throughout the lesson encourage learners to give and emulate examples of good leaders they know both women and men...as a teacher or a leader; you can support gender parity and equality and at the same time be more gender-sensitive in your class by:

- **Being a champion on gender issues:** This includes being supportive of and taking on an active role in gender initiatives, taking the time to explain to others why these initiatives are important for the future of the team.
- **Promoting gender balance and diversity:** Continuously seek to increase equal representation of boys and girls as part of work teams and committees, and within the larger community, as well as greater representation from diverse groups. An effective leader views both girls and boys as equal contributors to the team and to its work, and is not afraid to encourage girls to take on different roles and ensure their skills do not go unnoticed.

- **Considering gender-specific initiatives:** An effective leader recognizes girls and boy's different needs and experiences and seeks to ensure that these do not put either (girls in particular), at a disadvantage. This also means ensuring girls and boys have the same opportunities to advance in their career and be promoted to higher positions.
- **Challenging discriminatory practices:** This includes challenging school or community practices to make them more gender-sensitive. As a teacher/leader, it is crucial that you eliminate discrimination based on gender, especially when it comes to family and caring responsibilities. At the same time, it's important to recognize and call out any potential conscious or unconscious gender biases or mindsets that create invisible barriers for girls.

Environment and sustainability: Good and effective leaders strive for the survival of those they are leading. Since the survival of humans depends on the environment, learners need to be reminded of the importance and the need to sustain the environment as leaders. Also, remind learners that one does not need to be a leader to protect the environment but instead one has always to take a leadership role in protecting the environment.

Inclusive education: Promoting inclusiveness and diversity within your class is one of the best ways to foster an open-minded, inclusive class culture. Not only does this make good sense to helping your class to better understand classmates, it also makes the classroom a more interesting and personally enriching environment for everyone. Diversity in the class can take many forms, from culture and nationality to gender, sexuality, educational background, and more, and therefore regardless of our background, economic or social setup, all learners have equal opportunities to lead and to be led in a right way. During class and out of class activities, give all learners opportunities and encourage them to lead teams in accomplishing goals.

Peace and Values: It is everyone's responsibility to take a leadership role in promoting peace and values in the community.

The teacher and the learners should always do the following to promote peace and values:

- Place peace in your heart and encourage everyone else to do the same.
- Stress the importance of religious, cultural, gender and social diversity in positively fostering a peaceful and inclusive society.
- Be dedicated to inclusive approaches to tolerance and reconciliation.
- Promote teamwork and collaboration, diversity, assertiveness, negotiations and conflict prevention and resolution.
- Stress tolerance for diversity, freedom of expression and the rights of everyone.

- Be committed to social responsibility and community, civic involvement and the promotion of peace and harmony.
- Support economic development and sustainability of all.

Genocide studies: In class, learners need first to accept that genocide ideology is still there. In addition, if we are to fight it as leaders, we need to analyze how it is manifested in our respective areas. Encourage learners during tasks to be brave enough to talk about it to better know the cruelty of genocide ideology and to establish sustainable measures to fight it. As a teacher, try to promote the culture of peace, cooperation, unity and reconciliation in both leaders and other learners in order to promote social cohesion and cooperation to enhance sustainable development.

Note: Refer to other cross-cutting issues as identified in the curriculum framework.

11.4. Guidance to Introductory activity

There is no right or wrong ways to answer this assessment. It is for the student's own use during this unit. He/she will read an element of a competence listed in the left column, think about him/her: Does he/she think he/she can do this? How well? Read the statements across the top. He/she has to check in column that best represents his/her situation. At the end of the unit, a student will take this assessment again.

My experience	I do not have any experience in doing this.	I know a little about this.	I have some experience doing this.	I have a lot of experience with this.	I am confident in my ability to do this.
Knowledge, Skills and Attitudes					
Demonstrate leadership in my personal life and with others, at work or in the community					
Promote group cooperation					
Help others accomplish a task by providing guidance & leadership					
Describe my own leadership style					

My experience	I do not have any experience in doing this.	I know a little about this.	I have some experience doing this.	I have a lot of experience with this.	I am confident in my ability to do this.
Knowledge, Skills and Attitudes					
Use necessary steps to successfully solve problems – identification; information gathering; generating, choosing and evaluating a solution					

11.5. List of lessons (including assessment)

Lesson title/probable heading, learning objectives (from the syllabus including knowledge, skills and attitudes) and Periods

N ^o	Lesson title	Learning objectives (from the syllabus including knowledge, skills and attitudes):	Periods
1	– Meaning of leadership and leadership styles	<p>Explain the meaning of leadership</p> <p>Describe various leadership styles.</p> <p>Explain the meaning of team building</p> <p>Discuss the characteristics of a good team</p> <p>Choose leadership styles to use in their businesses and community</p> <p>Recognize the application of leadership style depending on situations in their businesses and community</p>	1
2	Team building	<p>Discuss strategies of managing a team</p> <p>Explain the importance of teams in business.</p> <p>Apply strategies of managing their teams in business work.</p> <p>Explain the steps of building a team,</p> <p>Explain team building steps/techniques.</p> <p>Embrace the importance of team building and team work in managing their businesses</p>	1

3	Skills lab 11	To be able to demonstrate a good leadership strategy for leading teams in the business.	1
4	End Unit assessment and Remediation	To be able to demonstrate a good leadership strategy for leading teams in the business.	1

LESSON 1: Meaning of leadership and team building, and leadership styles and characteristics of a good team

a) Learning objectives

- Explain the meaning of leadership
- Describe various leadership styles.
- Explain the meaning of team building
- Discuss the characteristics of a good team
- Choose leadership styles to use in their businesses and community
- Recognize the application of leadership style depending on situations in their businesses and community

b) Teaching aids

Basic materials for a class/ lesson to be conducted: Learners books, internet and projector, text books, resourceful person and any other trustworthy and reliable resources to enhance learning.

Possible methods: Pair and share; small group discussion, brainstorm, research in the library, research on the internet

c) Prerequisites/Revision/Introduction:

Read the key unit competence in the syllabus to determine what students will know and be able to do by the end of the unit. Look at the action verb, concept and context of each learning objective. This will help you see the skills, knowledge attitudes embedded in the learning objective. Remember the learning objectives link to the key unit competence.

Revise with the students the previous exam before introducing the lesson and mark any holiday packages (if any) so as to usher the student into the New Year or term.

Learners discuss the questions in activity 11.1. Correct any homework or assignment from the previous lesson. Help learners link the previous lesson to the current lesson. This activity may be given as a research question or homework.

Make a follow up as learners do the activity. Ensure everyone is actively participating and heard instructions clearly followed; and address any challenges/issues identified. Encourage learners to think about the environment, innovation, standards as well as developing quality entrepreneurial skills.

Learners share their findings through an appropriate method such as group presentation, pair-share, written reports, whole class presentation. Ensure learners of different needs and abilities are given opportunities share or present their findings.

Harmonize their findings or answers, and help them draw conclusions/summary. Answer or address any questions or challenges about the activity. Guide them to make notes in their books referring to learners' book.

Possible answers to Activity 11.1

Note: These responses may be shared or not with the learners. They are specifically to guide the teacher while harmonizing learners' responses during presentation

For 1. a) and b), let each learner share their own experience.

2. a) **Leadership:** A simple definition is that leadership is the art of motivating a group of people to act towards achieving a common goal.

3. The “*Authoritarian*” Leader:

- Identifies a problem, considers alternative solutions, chooses one of them, and then tells followers what they are to do.
- May or may not consider what the group will think or feel about the decision, but they clearly do not participate in the decision-making.
- Assigns roles.
- Relies primarily on his or her own judgment.

The “*Persuading*” Leader:

- Like the “*Authoritarian*” leader, makes the decisions without consulting the group. Instead of simply announcing the decision he or she attempts to persuade the group members to accept the decision.
- Describes how the decision fits everyone's interests.

The “*Consulting*” Leader:

- Gives the group a chance to influence the decision from the beginning.
- Presents the problem and relevant background information, then asks the members for their ideas on how to solve the problem.

- May offer a possible solution for the group members' reaction.
- Selects the solution the members regard as most promising.

The “Joining” Leader:

- Participates in the discussions as “just another” member agreeing in advance to carry out whatever decision the group makes.
- Encourages group decisions.
- Allows for individual recognition.
- Tends to guide, not rule.

The transformative Leader:

- leader identifies the needed change,
- Creates a vision to guide the change through inspiration.
- Executes the change with the commitment of the members of the group.

Guide and give clear instructions for learners to conduct the role play accordingly

a. **Which style is more appropriate and when?**

The **Authoritarian** and **Persuading** styles of leadership are most prevalent:

- In large groups,
- At times when a quick decision or deadline must be met
- In passive groups,
- In groups which seldom meet,

The **Consulting** style of leadership is most effective and/or prevalent:

- In large groups,
- In organized groups
- In motivated groups,

The **Joining** style of leadership is most prevalent and /or effective:

- In small groups,
- In highly motivated groups,
- In groups that can deal with a less structured environment. There might be a lot of brainstorming, trying things out but switching direction as needed, etc.,
- In groups which have a relatively high need for independence,
- In groups where the members have the necessary knowledge and experience to deal with the problem,
- In groups where the members expect to share in decision-making.

The **Transformative** style of leadership is most effective and/or prevalent:

- In teams with different strengths and weaknesses.
- When you want team members to work through a problem and arrive at a solution themselves (rather than giving them the answer or direction straight away).
- When you want to get your team to engage through providing direction and motivation
- When you want to get your teams' respect by being honest, trustworthy, and driven.

Application activity 11.1 Learner's book

1. Learners analyze and discuss about the questions either in groups or in pairs and come up with possible answers. This activity may be given as a research question or homework.

Depending on the purpose of the application activity, choose an appropriate method to assess learner's findings, answers or responses. Depending on the performance or results, you may decide to give remedial or extension activities.

2. Learners analyze the scenarios either in groups or in pairs to determine the leadership style which is more appropriate for the scenario and give reasons to support their choices. This activity may be given as a research question or homework.

Depending on the purpose of the application activity, choose an appropriate method to assess learner's findings, answers or responses. Depending on the performance or results, you may decide to give remedial or extension activities.

Possible answers to application activity 11.1

Based on the case study, you may consider some of the following responses and other responses learners may come up with, give them a chance to support their answers.

1.
 - a) GS RUGWIRO is a team because it is a group of people with a common goal of achieving excellent academic performance.
 - b) GS RUGWIRO has good leadership because it motivates its members/staff to accomplish the common purpose of navigating local difficulties and external pressures to steer the institution to success.
 - c) The head teacher of GS RUGWIRO is an effective leader with at least the following four qualities:
 - He is focused –guides – has foresight and skills

- He always aims for success of the school
- He has ability to build a broad-based collaborative relationship,
- He is an enterprising leader.

Learners analyze the scenario either in groups or in pairs to determine the leadership style which is more appropriate for the scenario and give reasons to support their choices. This activity may be given as a research question or homework.

Depending on the purpose of the application activity, choose an appropriate method to assess learner's findings, answers or responses. Depending on the performance or results, you may decide to give remedial or extension activities.

2.

- a) The Authoritarian, because a quick decision has to be taken to save the products
- b) Joining style of leadership or Consulting leadership style, because it requires everyone's participation so as to be accountable for the rules set
- c) Persuading styles of leadership or the Consulting style of leadership, because indeed computers are very important but you need to convince the workers how they will benefit and improve their productivity
- d) The Consulting style of leadership or the Joining style of leadership, since the policy affects the whole organization and these are senior managers who have a big say in the running of the company and therefore in decision making
- e) Authoritarian leadership style, because no one may be willing to clean and also the urgency to use the classroom
- f) Authoritarian and Persuading styles of leadership, because in most cases people do not want to willingly participate in government programs as they feel they do not benefit directly

LESSON 2: Team building

a) Learning objectives

- Discuss strategies of managing a team
- Explain the importance of teams in business.
- Apply strategies of managing their teams in business work.
- Explain the steps of building a team,
- Explain team building steps/techniques.
- Embrace the importance of team building and team work in managing their businesses

Possible methods: Think-pair-share; small group discussion, brainstorm, field study, gallery walk, interview with the college administrators or any other official in charge of Human resource management, research in the library, research on the internet, etc.

b) Prerequisites/Revision/Introduction

Read the learning objective(s) to determine what students will know and be able to do by the end of the lesson. This will help you see the skills, knowledge attitudes embedded in the learning objective. Remember the learning objectives are linked to the key unit competence.

Activity 11.2 learners' book

Learners do the activity 11.2 either teams or individually. Correct any homework or assignment from the previous lesson. Help learners link the previous lesson to the current lesson. This activity may be given as a research question or homework.

Make a follow up as learners do the activity. Ensure everyone is actively participating and heard instructions clearly followed; and address any challenges/issues identified. Encourage learners to think about the environment, innovation, standards as well as developing quality entrepreneurial skills.

Learners share their findings through an appropriate method such as group presentation, pair-share, written reports, whole class presentation. Ensure learners of different needs and abilities are given opportunities share or present their findings.

Harmonize their findings or answers, and help them draw conclusions/summary. Answer or address any questions or challenges about the activity. Guide them to make notes in their books referring to learners' book.

Possible answers for activity 11.2

Refer to the learners' book

Application activity 11.2

Learners analyze the scenario either in groups or in pairs to determine the leadership style which is more appropriate for the scenario and give reasons to support their choices. This activity may be given as a research question or homework.

Depending on the purpose of the application activity, choose an appropriate method to assess learner's findings, answers or responses. Depending on the performance or results, you may decide to give remedial or extension activities.

Possible solutions to the application activity 11.2

1.

a. Working in teams can be both beneficial and challenging at the same time. It is the task of the leader to unite the team and coordinate its activities for better performance. When such situation happens in a business club, the president has to do but not limited to the following:

- **Communicate.** Obviously, this is one of the most important elements to a strong team performance. Keeping the communication clear, open, honest, and respectful will allow team members to express their feelings in a way that prevents a buildup of hidden anger or distrust. It is through communication a club leader explains how new members in the club will bring new projects and contribute in smooth running of the already existing ones.
- **Respect individuality.** When working with teams, it's important for superiors and managers to understand the importance of individuality. After that club president has put into consideration everyone's concern, it will be easy for him/her to unite the club members.
- **Encourage creativity.** Creative input should be encouraged from every team member on every project. When creativity is the motto of the club, the senior members of the club will not complain about the new joining members, because they will also see them as new creativity agents hence unity.
- **Hold trust-building exercises.** One way to enhance team spirit is to set aside time for trust-building exercises. If trust and support are seen as an important part of company culture, they are more likely to grow. And teams that appear more trustworthy have been shown to perform better and united than those which lack trust.
- **Define roles.** Effective teams require clearly-defined roles so that everyone knows what he or she is responsible for. This creates better team cohesion and productivity.
- **Don't settle.** The last piece of advice deals with how you staff your team. Know what you want in terms of team members, and keep looking until you find the candidates that are a perfect fit.

Note: Managing teams of individuals with different kinds of personalities and skills can be challenging, but following these tips will help the club president unite the club.

b. The characteristics required for the club to be successful include, but not limited to the following:

- **Clear expectations up front:** With respect to on-boarding members, it is vital to have a conversation about the club mission and the expectations of every member.

- **Weekly meetings:** Many clubs are still meeting only twice a month and sadly some meet even less. Weekly meetings more than double the opportunities to practice and build skill faster. Weekly meetings make it possible to get back to a meeting sooner; when a conflict is unavoidable therefore weekly meetings promote higher performance in every way.
- **Speaking schedule:** High performing clubs distribute a speaking schedule to create a culture of member engagement, with the goal of having every member speak.
- **Role assignments and role preparations:** High performing clubs do not use sign-up sheets for roles. In high performing clubs, the Vice President of Education (VPE) is the “production manager” of every meeting and fills the roles according to experience and need, and has members and processes in place to promote the little consistencies that promote showcase results every time.
- **Recognition and celebration:** With these other elements in place, there is always something to recognize and celebrate. Guests are recognized and warmly welcomed. New members are celebrated with inductions. First timers in roles are recognized.

3.

There is no specific answer for this question. Give an opportunity to learners to present their findings (answers) on how they would apply the steps for building productive and effective teams to manage the challenges in place. Guide them design the correct and clear answer entailing the information from the entire class population.

4.

Learners will come up with different views and strategies. There is no specific answer for this question. Give an opportunity to learners to present their findings (answers) on what management strategies they can apply to solve the given issue. Guide them design the correct and clear answer in reference with the **Strategies of managing a team** provided in the learner’s book.

5.

Since students use the college based club examples, they will analyze different situations as they have different college set ups, different clubs, etc. There is no specific answer for this question. Give an opportunity to learners to present their findings (answers) on the analysis of advantages of the club working as a team. Guide them design the correct and clear answer entailing the information from the entire class population.

11.5 Skills lab 11

Guidance on skills lab activity:

1. Build

Through **Pair& Share**, learners answer the questions below;

- i. What do you understand by leadership?
- ii. Briefly explain the different leadership styles that can be used to lead business activities

Possible responses

- **Leadership is** the art of motivating a people to act towards achieving a business goals (**refer to learner’s book page X**)
- **Different leadership styles used to lead business activities**
 - The “Authoritarian” Leader/ Autocratic style/Authoritarian
 - The “Persuading” leader:
 - The “Consulting” Leader:
 - The “Joining” Leader:
 - The transformative leader:

Explain that for every business to achieve its set goals there is need to lead people towards achieving business activities. There are so many styles of leading people to achieving business goals and so a business should apply a style that is appropriate to the business goals. This lab therefore, will enable learners recognize that leadership styles should change according to the context in which they are working.

3. Practice:

Leadership Style Scenario

Inform learners that in their respective lab groups, they will read and analyze leadership styles scenarios and:

- Describe the leadership styles applied in the scenario giving reasons to support their answers
- Justify whether this was the most appropriate style to applied
- They will have sometime (be precise accordingly) to do the activity after which they will share their strategies to the whole group

Groups can use the following table as guide on the activity.

Leadership Style scenario	Style applied	Reasons to support style
1.	Authoritarian styles.	Mushimiyimana provided approaches to be used without employee's contribution.
2.	Persuasion style	Employees expressed different views from the manager, Abatoni but in the end, Abatoni convinced them with her view.
3.	Consultative/ democratic style	The owner/boss and workers handled the issue in a cooperative way.
4.	Idem	Habimana and the team shared responsibilities.

Students role-play the leadership styles applied in the scenarios and the teacher comments accordingly.

As the groups are doing the activity, visit groups to check that everyone understands the instructions and that everyone is actively participating

1. Present

After the time allocated is expired, let each group present their findings using an appropriate methodology. Encourage other teams to challenge ask questions regarding other groups' the leadership styles in the scenario and the justification given

After every group presentation, give feedback and ask the group to post their findings on the Present Boards

2. Conclusion

As a leader, it is important to understand the different styles of leading. The style you choose will depend on the context in which you are working in, the people you are working with, their needs and expectations, whether or not you have a deadline, the task, etc.

3. Portfolio assignment

Note: Give question number 3 of the skills lab 4 (in learner's book) as individual work and keep it as learner's portfolio record. The table below can be useful.

11.6. Unit 11 Summary

Teamwork is an essential part of workplace success. Like a basketball team working together to set up the perfect shot, every team member has a specific role to play in accomplishing tasks on the job.

Although it may seem as if one player scored the basket, that basket was made possible by many people's planning, coordination, and cooperation to get that player the ball. Employers look for people who not only know how to work well with others, but who understand that not every player in the team can or will be the one who gets the ball. When everyone in the workplace works together to accomplish goals, everyone achieves more.

The ability to work as part of a team is one of the most important skills in today's job market. Employers are looking for workers who can contribute their own ideas, but also want people who can work well with others to create and develop projects and plans.

Teamwork involves building relationships and working with other people using a number of important skills and habits:

- Working cooperatively
- Contributing to groups with ideas, suggestions, and effort
- Communication (both giving and receiving)
- Sense of responsibility
- Healthy respect for different opinions, customs, and individual preferences
- Ability to participate in group decision-making

When employees work together to accomplish a goal, everyone benefits. Employers might expect to “see” this in action in different ways. For example, team members in the workplace plan ahead and work cooperatively to assign tasks, assess progress, and deliver on time. They have professional discussions during which different approaches and opinions might be shared and assessed in a respectful manner. Even when certain employees end up with tasks that were not their first choices, jobs get done with limited complaints because it is in the spirit of teamwork and with the overall goal in mind. A leader or manager may often serve as the teamwork facilitator. In this case, team members participate respectfully in discussion, carry out assigned tasks, and defer to the leader in the best interest of the goal. Consensus is wonderful, but not always possible, and an assigned leader will often support and facilitate the decision-making necessary for quality teamwork to exist.

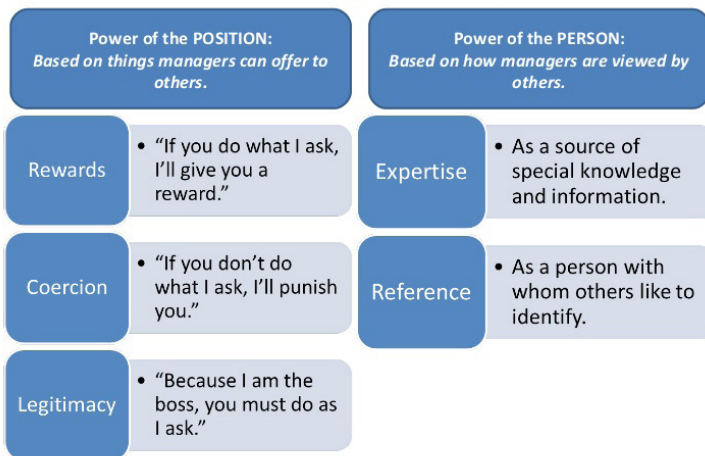
11.7. Additional information

Sources of power in leadership

Power means many different things to different people. For some, power is seen as corrupt. For others, the more power they have, the more successful they feel. For even others, power is of no interest at all. John French and Bertram Raven identified the five bases of power in the early 1960's through a study they had conducted on power in leadership roles. The study showed how different types of power affected one's leadership ability and success in a leadership role.

The five bases of power are divided in two categories namely formal power and personal power.

Sources of Power Used by Leaders



Completing student's portfolio

At the end of this unit, the tutor comes back to K-W-L and asks the learners to complete the last column which is (What they have learnt). The students should keep that sheet in their student portfolio.

K-W-L chart

UNIT:		
What I know	What I want to know	What I learned

NB: This exercise of completing student's portfolio will be done consistently after each unit.

11.8. End of unit 11 assessment

Possible responses

1. a) Any style given by the learners should be considered depending on the explanations given by the learners to support the style of leadership.

From the scenario above, this is an Autocratic style because:

- Leader comes up with solutions to the problem by herself
- Leader just gives instructions for others to follow in solving the problem
- Leader does not consider or give others a chance to give their opinions on the problem

- b) Any style given by the learners should be considered depending on the explanations given by the learners to support the style of leadership.

From the scenario above, this a Consulting style because the leader:

- Gives the group a chance to influence the decision from the beginning.
- Presents the problem and relevant background information, and then asks the members for their ideas on how to solve the problem.
- May offer a possible solution for the group members' reaction.

Selects the solution the members regard as most promising.

2. Any style given by the learners should be considered depending on the explanations given by the learners to support the style of leadership.

From the scenario above, this is a Joining style because the leader:

- Participates in the discussions as “just another” member agreeing in advance to carry out whatever decision the group makes. Encourages group decisions.
- Allows for individual recognition.
- Tends to guide, not rule

Any style given by the learners should be considered depending on the explanations given by the learners to support the style of leadership. From the scenario above, this is the transformative style because:

- Leader identifies the needed change,
- Leader creates a vision to guide the change through inspiration, and
- Leader executes the change with the commitment of the members of the group.

3. Any style given by the learners should be considered depending on the explanations given by the learners to support the style of leadership.

From the scenario above, this is a Persuading style because:

- Like the “Authoritarian” leader, he/she makes the decisions without consulting the group.
- Leader simply announces the decision or she attempts to persuade the group members to accept the decision.
- Leader convinces others how the decision fits everyone’s interests

11.9 Additional Activities

11.9.1 Remedial activities

1. What does leadership mean to you?
2. What makes someone a great leader?
3. What does a good leader do?
4. Which qualities or characteristics does a bad leader usually have?
5. How would you go about getting cohesion among a team with disagreement?
6. How do you motivate your team?

Possible responses

Activity 1 to 4: Refer to the learner’s book.

Activity 5: In this question, check for strategies learners give to develop cohesion such as:

- Find common ground between the members who disagree,
- Talk about the importance of the overall goal and Implications if we didn’t come together to achieve it.
- Then work together to come to an agreement that is a win/win for both sides.

Activity 6: In this question, check for strategies learners give such as:

- Find out what motivates the members individually so that they can speak about how a goal or change is going to benefit them.
- Ensure that they give the right amount of positive and constructive feedback to help them perform effectively
- Their actions always match their words so when they speak to the team with conviction; they are on-board with performing their best

11.9.2. Consolidation activities

Describe a time you took a leadership position when you did not have the title of a leader.

Possible answer: In this question, learners give an example from a situation where they were in a group and took responsibility to delegate to achieve goals. Show how they gained from the other members to follow their lead and the result of the leadership.

For example: In class, we were put into groups of four to complete a marketing project. We had to prepare a 15-page paper and 10-minute presentation on a new produce for our entrepreneurship club. I took the initiative among the group to lead a discussion on how we should split up the work when we meet throughout the term and deadlines for each person's part of the work. Because I was the one to take the lead on the discussion and had a plan in mind, I gained the trust of the other members quickly. We created a group email to help us all keep track of our progress and so we could help each other outside of class and our meetings. By the end of the term, my group achieved a 95% on our project.

11.9.3. Extended activity

Consider different jobs in your community. Arrange for field trips to some local job sites where participants can ask both managers and employees a few questions about teamwork (or ask an employer and employees to come in to talk about the impact of teamwork on the job).

Possible responses

- Alternatively, participants can do this independently and then share their experiences with the larger group.
- Work with participants to develop a single set of questions to ask of managers and employees. Questions should be focused on the importance of teamwork and what happens when one or more chooses not to be a team player.

12.1 Key unit competence

To be able to make a valid contract in business operations

12.2 Unit Pre-requisite

In S4 learners were introduced to laws in business operations. All this prior knowledge in way or the other relates to contractual obligations of entrepreneurs. In addition to this, learners can be reminded of experiences from their communities, which require people to make from simple agreements to complex contracts. This prior knowledge, skills or competences should enable them make valid contracts and resolve business operations.

12.3 Cross-cutting issues to be addressed

Note: The examples below are just to guide you on how to address crosscutting issues throughout the unit BUT THIS DOES NOT mean that these are the only ones. You can address and give learners opportunities to discuss all the crosscutting issues where possible taking consideration of their environment or community.

Gender education: Emphasis throughout this unit must be put how both male and females have same opportunities and should be treated fairly when making contracts or when resolving conflicts. People's opinion of gender roles should not affect one's right or responsibilities to meet his or her contractual obligation.

Environment and sustainability: The greatest source of business ideas and opportunities is the environment, and the environment is not limited to vegetation but all that surrounds the business environment. So, when entering contractual obligations, one should ensure that the contract is valid and considers the sustainability of the environment.

Inclusive education: In addition to all having equal rights to access opportunities, emphasis must be put on how we all regardless of our background, economic or social setup have right to enter valid contractual obligations, etc.

Peace and values education: When contracts are signed or when people enter into an agreement, there is a need to fulfill their contractual obligations as failure to do so will result into conflicts/disputes among colleagues. As a teacher therefore you need to emphasize respect of one's values when dealing with contracts and how this may promote or hinder peace. Also, emphasize the need to resolve harmoniously any issues/conflicts/ disputes that may arise when dealing with contracts.

Financial education: You need to emphasize to learners the need to manage properly their finances while entering into contracts with other persons/ business entities. This helps not to incur losses or be sued because of making invalid contracts.

Introductory activity, Unit 12

Guidance on the introductory activity

Explaining the purpose of the introductory activity

This activity is intended to:

- Provide interest and motivation to the learners about how to design business contracts.
- Focus learner's attention on business contracts and purposes.
- Explain to learners about what they will benefit from the unit.
- Build on previous knowledge, skills, values, and attitudes to help the teacher assess the learner's prior knowledge and help link with the new content, or
- Could be new content to help arouse learner's interest about what to expect in the new content.
- It could be answered in one lesson, or gradually over a period as the unit progresses.

Use an appropriate method such as small groups or pairs, provide learners with the introductory activity from the learner's book, and give instructions to the activity. During grouping or pairing, ensure a balance between boys and girls and learners' different abilities.

Learners in small groups or pairs refer to laws in business operations and role of standards in business and answer questions that follow; analyze the scenario and answer questions that follow.

Monitor to confirm whether everyone is working on the activity, instructions were understood, address any challenges or questions, ensure everyone is given an opportunity and are contributing in-group discussions. Encourage learners to work together, value each other's contributions, share ideas, etc.

Learners present their findings, results, answers through an appropriate method such pair-share, small group presentations on the introductory activity. Encourage different learners from the groups to share the group's work to avoid just a few learners dominating. Also encourage other learners to listen and not disturb when other teams are sharing unless it is a question. Encourage learners to appreciate

each other's work especially the presentation.

Appreciate the team's presentations and remind them this activity was not meant come to the very right answers but to help them become aware of what to expect in the unit. Answers to the activity will be got as the unit progresses. You can support learner's answers by referring to possible answers to the introductory activity below:

Questions

- a) Has such a situation ever happened to you? When and what happened?
- b) What mistake did Sam do?
- c) Assume you were the one in such a situation, what would you do?
- d) What advice would you give to Sam and the businessperson?
- e) What lessons do you learn from the above situation?

Expected answers

- a) yes, learners will give different views about their experience.
- b) sam did not sign a contract
- c) learners will suggest their views like taking the businessperson to courts of law.
- d) always make contracts to avoid making losses or be taken courts of law.
- e) in business it is important to make written contracts and can be enforced by law.

12.4 List of lessons (including assessment)

Lesson title/probable heading, learning objectives (from the syllabus including knowledge, skills, and attitudes) and Periods.

No	Lesson title	Learning objectives (from the syllabus including knowledge, skills, and attitudes):	Periods
1	Meanmeaning and Forms of business contracts	Explain the meaning of a contract	1
2	Parties to a contract Elements of a valid contract	Analyze parties to a contract Describe the elements of a valid contract Differentiate a valid contract from an invalid contract	1

3	Designing a contract sample	Design a valid contract of their individual business activities.	1
4	Skills lab		1
5	End Unit assessment and Remediation		1

LESSON 1: Meaning and Forms of Business contracts

Learning objectives:

- Explain the meaning of a contract.
- Explain different forms of contracts

Teaching aids:

Basic materials for a class/ lesson to be conducted: Learners books, internet and projector, textbooks, resourceful persons and any other trustworthy and reliable resources to enhance learning.

Possible methods: pair share; small group discussion, brainstorm, research in the library, research on the internet

Prerequisites/Revision/Introduction:

Read the Key unit competence in the syllabus to determine what students will know and be able to do by the end of the unit. Look at the action verb, concept and context of each learning objective. This will help you see the skills, knowledge attitudes embedded in the learning objective. Remember the learning objectives link to the key unit competence.

Use K-W-L (What learners already know-What they want to know-What they have learnt) after the introductory activity to assess how much students already know about contracts and forms of contracts. Student teachers write under (K-what I know; W-What I want to know) about forms of contracts. Briefly discuss what is written under each section with learners.

Activity 12.1 learner's book

Possible responses to the activity 12.1

Note: These responses may be shared by the learners. They are specifically to guide the teacher while harmonizing learners' responses during presentation.

- Agreement, contract, business contract, guidelines of sale.
- Yes, Ishimwe is right to have the agreement before supplying the beans. This

is because:

- it helps set the terms of sale.
 - Clarifies period of supply.
 - Clarifies amount and means of payment.
 - Clarifies quantity of beans to supply and when.
 - Avoid some conflicts/disagreements that may rise later etc.
- c) The agreement may be made in written form because it provides written proof of the agreement between the two especially for reference in future. But it can also be done orally if there is a witness.
- d) **A contract** is an agreement between two people. contract is a promise to do something for another person, it can be a written or oral agreement.

It also refers to a deal between two or more people or organizations to do certain things.

A contract is a voluntary arrangement between two or more parties that is enforceable by law as a binding legal agreement.

(ii) **A business contract** is a legally binding agreement between two or more persons/ businesses to perform an agreed business transaction; a business contract is a legally binding agreement between two or more persons or entities.

- a) **Contracts include** ii) and v
- b) **non contracts include** i, iii, iv
- c) **business contracts;** i and v

LESSON 2: Parties to a contract

- elements of a valid

Learning objectives:

- Analyze parties to a contract
- Describe the elements of a valid contract

Teaching aids:

Basic materials for a class/ lesson to be conducted: Learners books, internet and projector, textbooks, resourceful persons and any other trustworthy and reliable resources to enhance learning.

Possible methods: pair share; small group discussion, brainstorm, research in the library, research on the internet

Prerequisites/Revision/Introduction:

Read the Key unit competence in the syllabus to determine what students will know and be able to do by the end of the unit. Look at the action verb, concept and context of each learning objective. This will help you see the skills, knowledge attitudes embedded in the learning objective. Remember the learning objectives link to the key unit competence.

Use K-W-L (What learners already know-What they want to know-What they have learnt) after the introductory activity to assess how much students already know and what they would be interested in learning about parties to a contract. Student teachers write under (K-what I know; W-What I want to know) about the three parties to a contract. Briefly discuss what is written under each section with student teachers.

Possible responses to activity 12.2

1a) Yes, it is a contract. **Reasons being** there is an agreement between two people Muhire and Umugwaneza; Muhire is promising to sell a car to Umugwaneza in return for money.

b) Elements of the written contract above are:

- Details of the parties to the contract (Muhire and Umugwaneza)
- Duration or period of the contract (30 days)
- A description of the car (car Benz 2000, C-Class, a 4-seater, black in color, year of make 2007, VIN is 0984536222TG, and the odometer reads 102345)
- Payment details and dates (price of 2.000.000Rfw payable in two equal installments not more than 30 days after signing the contract)
- Key dates and milestones (year of make 2007, 14/Feb/2018)

Guarantee provisions (Car sold “AS IS”. Seller makes no warranties about the condition of the car).

- Termination conditions (two equal installments not more than 30 days of sale).
- The car is sold “AS IS”. Seller makes no warranties about the condition of the car.
- Special conditions (Seller will provide the buyer with the vehicle’s logbook and any other required documents, inspection report, etc. after completion of payment).
- Witness (Mugunga) etc.

c) Yes, it is valid. Elements in the sample contract include:

- Intention to be bound by the contract: The two parties intend their agreement to be legal
- Offer and acceptance: There is a lawful offer of a car and money
- Consideration/price: the price is 2.000.000Frw for the car
- Capacity of the parties: The parties to the contract must have contractual capacity for the contract to be valid, i.e., should be sober, above 18years, not bankrupt, not insane, properly registered
- Free Consent: Parties to the contract must agree freely without any of the parties being forced to accept or enter the contract
- Legality/lawful object: The car is legal
- Possibility of performance: If the contract is impossible either physically or legally, then such contract is not valid and cannot be enforced by law
- Certainty: The terms of the contract must be clear and understandable for a contract to be valid. If the terms are vague or ambiguous, where even the court may be able to tell what the parties agreed, then it will be declared invalid.

2) Offeror/promisor is the one who makes an offer. It can be accepted or rejected.

Offeree/promisee is the one to whom an offer is made.

Witness is a person who sees an event happening.

3) it is an invalid contract because kamaliza son is underage (16 years old)

Application activity 12.2

An example.

Akaliza (**offeror**) makes a contract to supply 50kgs of chicken every week to Abizero (**offeree**) on behalf of hotel deluxe and payments will be done as soon as the chicken is delivered. The two parties decided to involve Akimana (**witness**) as the witness.

The learners in different groups will make a role play showing the parties of the contract.

LESSON 3: Designing a contract sample

Learning objectives:

- Design a valid contract of their individual business activities.

Teaching aids:

Basic materials for a class/ lesson to be conducted: Learners books, internet and projector, textbooks, resourceful persons, and any other trustworthy and reliable resources to enhance learning.

Possible methods: pair share; small group discussion, brainstorm, research in the library, research on the internet

Prerequisites/Revision/Introduction:

Read the Key unit competence in the syllabus to determine what students will know and be able to do by the end of the unit. Look at the action verb, concept, and context of each learning objective. This will help you see the skills, knowledge attitudes embedded in the learning objective. Remember the learning objectives link to the key unit competence.

Use K-W-L (What learners already know-What they want to know-What they have learnt) after the introductory activity to assess how much students already know and what they would be interested in learning in designing contracts for businesses. Briefly discuss what is written under each section with learners.

Possible answers to activity 12.3

Learners will prepare a sample of a contract for their school business club with suppliers using the examples given in the learner’s book.

Application activity 12.3

An example of rental contract

MONTHLY RENTAL AGREEMENT

This rental agreement dated ----- Is between unit located at: -----tenant, and-----landlord, for the rental unit located at: -----.

Under this rental agreement, the tenant agrees to rent the above-mentioned residence on a month-to-month basis, with a monthly rental amount offrws. The monthly rent will be due and payable on the -----day of each month, starting on the first day of -----of-----. A damage deposit is required at the time of signing this rental agreement. The deposit will be paid on the bank account of BPR 000111231. This amount will be returned to the tenant if the rental unit at the date of return is clean and good conditions. The tenant or the landlord may terminate this contract with a 2 weeks’ notice to the other party.

The tenant acknowledges reading and understanding this agreement. The tenants signature indicates acceptance of all terms and conditions of this rental agreement.

-----landlord -----date
.....tenant.....date.

Skills Lab 12

Learning aids: unit content on contracts, examples of contracts, charts, markers,

Build:(5mins)

Guide learners to explain the term contract and why it is important for parties to enter into a valid contract. What forms of contracts do you know?

Emphasize, the importance of contracts for an entrepreneur in while doing business.

Share learning objective: in this skills lab, you are going to create real contracts for your business club, that will enable different stakeholders to make legal transactions with the club.

Expected answers

A contract is a legal binding agreement between two or more parties. For example, employment contract between an employee and employer

Practice:(15mins)

Learners in their groups design contract templates to be used in the school business club when dealing with; (a) suppliers (b) customers, (c) employees of the club (d) club members.

Learners can use unit content they covered or examples of other written contracts and tailor them to their business club.

Present:(10mins)

Use Gallery walk and learners move around the class and observe the works of their peers.

Guide learners in their groups as they present different templates of the business contracts.

Ask them to explain why particular components exist on the template they have created.

Conclusion:(5mins)

Emphasize that business club/entrepreneurs should always make a contract with their suppliers/ employees to avoid misunderstandings and conflicts. That they should always make their dealings official and work with their patron or school authority and that irrespective of gender, all need to respect contractual business obligations.

Ask the club leaders to type the contract templates following the feedback, include the club logo and present them to the club meeting for feedback, after incorporation of the feedback they be user ready.

Portfolio assignment is in the learners' book to be done by learners individually and their results are kept in the learner's portfolio records.

N.B

The teacher emphasizes that for any club dealing, the club leadership must respect school norms and regulations. Learners must always provide progress reports to school patron and administration and to avoid issues and conflicts, they must respect club constitution. Thus, make sure the club has a constitution since it reduces conflicts and disputes. Learners as well must always respect contractual obligations.

Unit 12 summary

A contract is a legal binding between two or more parties and can be enforced by law.

Written contracts may consist of a standard form of agreement or a letter confirming the agreement.

Oral / Verbal agreements rely on the good faith of all parties and can be difficult to prove.

Offeror/promisor is the one who makes an offer. It can be accepted or rejected.

Offeree/promisee is the one to whom an offer is made.

Witness is a person who sees an event happening.

End of Unit 12 assessment

The teacher guides learners in their group as they present. Expected

Answers:

1. Elements identified above in the contract; Intention to be bound by the contract, free Consent, Offer and acceptance, Legality/lawful object, Consideration/price, Possibility of performance, Capacity of the parties, Capacity.
2. No there wasn't a valid contract since the parties in the contract didn't write anything formal when dealing together.

3. Advise to give shine business club

- They should always put in writing any business dealings and keep the documents used.

- They should also have witnesses during the business dealings.

4. How they would approach the situation?

- They can have a mediator (convince school administrator to intervene or use their patron)
- Approach witnesses.

Expected answers for question two.

2 a) Yes, there is a valid contract

b) Referring to the elements of a valid contract, support your response

Check for the elements of a valid contract and how they have been supported from the example, such as: Intention to be bound by the contract, free Consent, Offer and acceptance, Legality/lawful object, Consideration/price, Possibility of performance , Capacity of the parties, Capacity.

c) a written contract.

d) Check for causes such as: By performance, By frustration, By agreement, By convenience, By destruction of the subject matter, Due to a breach, By operation of the law.

Expected answers for question 3;

3a) Property owner denying the rent paid by Ntwali

- Ntwali not asking for a written contract with the property owner

b) Advise Ntwali on how he can resolve the conflict with the property owner

- Ask for a written contract with the property owner.
- Record any money that he pays to the property owner.
- Report the property owner to authorities.

c) What are the disadvantages of the form of contract between Ntwali and the property owner?

- It is easy for one to forget the details of the contract.

Additional information.

For a contract to be legally binding it must contain four essential elements:

An offer, an acceptance, an intention to create a legal relationship consideration (usually money).

However, it may still be considered invalid if it:

- Entices someone to commit a crime or is illegal.
- Is entered by someone that lacks capacity, such as a minor or bankrupt
- Was agreed through misleading or deceptive conduct, duress, unconscionable conduct or undue influence. General terms and structure of an agreement

There is no specific format that a contract must follow. Generally, it will include some terms; either expressed or implied, that will form the basis of the agreement. These terms may outline contract conditions or contract warranties.

Contract conditions are fundamental to the agreement. If the contract conditions are not met it is possible to terminate the contract and seek compensation or damages.

Contract warranties are less important terms and not fundamental to the agreement. You cannot terminate a contract if the warranties are not fulfilled, however, you may be able to seek compensation for any losses incurred.

When negotiating the contract terms make sure the conditions of the contract are clearly defined and agreed to by all parties.

Contracts may follow a structure that can include, but are not limited to, the following items:

- Details of the parties to the contract, including any sub-contracting arrangements
- Duration or period of the contract.
- Definitions of key terms used within the contract
- A description of the goods and/or services that your business will receive or provide, including key deliverables
- Payment details and dates, including whether interest will be applied to late payments
- Key dates and milestones
- Required insurance and indemnity provisions
- Guarantee provisions, including director's guarantees
- Damages or penalty provisions
- Renegotiation or renewal options
- Complaints and dispute resolution process

- Termination conditions
- Special conditions

Additional activities.

- 1) You have been approached by a person who wants to buy your land located in Kigali.
 - a) Prepare the terms and conditions that should be included in the contract of sale.
 - b) What is the importance of making contracts to an entrepreneur?

Extension activities.

- 1) You are in the middle of the school term and one of your friends has used up all her books. She wants you to give her some books and says she will give them back to you.
 - a) With your knowledge of contracts, design a simple contract between the two of you.
 - b) In reference to the contract designed in a) above:
 - i) Do you think your contract has all the necessary elements? If yes, name them
 - ii) Do you think your contract is valid? If yes, name the essential elements of your valid contract.

13.1 Key Unit Competence

To be able to analyze the role of tax towards economic development of a country and pay taxes

13.2 Unit Prerequisite

Learners were introduced to (: Taxes in Rwanda where the meaning of concepts like Taxes, Taxation, Tax avoidance and Tax evasion; Sources of taxes; Rights and obligations of taxpayers; The taxes paid in Rwanda; Conditions, Documents, and advantages of subscribing to the tax system were introduced. This prior knowledge, skills or competences should help them be able to justify the need for taxes in the economy.

13.3 Cross-cutting issues to be addressed

Note: The examples below are just to guide you on how to address cross-cutting issues throughout the unit but this does not mean that these are the only ones. You can address and give learners opportunities to discuss all the crosscutting issues where possible taking consideration of their environment or community.

Gender education: Emphasis throughout this unit has to be put on how both male and female have the same opportunities when it comes to identify, examine, and justify the need of taxes for economy. There are no taxes specifically reserved or meant for a particular gender but they can all choose whatever business from legal form and pay taxes accordingly.

Inclusive education: In addition to all having equal opportunities to identify, examine and justify the need of taxes for economy, emphasis has to be put on how we all regardless of our background, economic or social setup, learners need to understand that tax compliance should not discriminate but promote inclusiveness of all etc.

Financial education: You need to emphasize to students the need to manage properly their business revenues and any other monetary issues. This will help them to be financially fit in order to meet their tax obligation as nearly future business generators.

Note: Refer to other cross-cutting issues as identified in the curriculum framework.

Introductory activity, Unit 13

Follow the guidance about the introductory activity:

Learners in small groups, pairs or individual read and analyze the case study and identify the major changes expected by people especially business people on June 15, every year, what makes the business people so anxious to know the changes, why it is important for businesses to pay taxes to the government, how

an entrepreneur, government and society benefit from taxes, and the meaning of at least two types of taxes in Rwanda.

During the activity, make sure everyone is following and actively participating. Those who are not acting may have to listen attentively without disturbing and should applaud the actors after.

Learners share their findings, responses or answers to the activity using an appropriate method such as group presentation, pair-share or large group discussion. Ensure all learners are given an opportunity to give their views and should be respected.

Appreciate the team's presentations and remind them that this activity was not meant to come to the very right answers but to help them become aware of what to expect in the unit. Answers to the activity will be got as the unit progresses. Guide them to take notes in their books referring to learners' book.

You can support learner's answers by referring to possible answers to the introductory activity below:

Possible answers for introductory activity (case study)

Note: These responses may be shared or not with the learners. They are specifically to guide you while harmonizing learners' responses during presentation.

- a) The major changes expected businesspeople and others on 15th June every year are the change in national budget, tax reforms and new taxes introduced.
- b) Businesspeople are anxious because these above decisions may have an impact on their business when they do not comply with especially tax reforms and new taxes introduced.
- c) It is important for business to pay taxes because government gets revenue for infrastructure development, which is more needed, by business for smooth running of business activities
- d) From the passage, how do the following benefit from taxes?
 - i. **Entrepreneur:** From taxes paid entrepreneurs, get infrastructures like road we travel on are safe and well-maintained, funds public libraries, parks etc.
 - ii. **Government:** from taxes paid government, gets revenue for paying workers (salary), support common resources such as police, firefighters etc.
 - iii. **Society:** from the tax paid, society gets infrastructure like schools, hospitals, protected against harmful products/services etc.
- e) Taxpayers in Rwanda pay taxes like Pay-As-You-Earn tax, VAT, sales tax,

fixed/property tax, etc. (refer to the learner's book for further explanation)

- f) People who do not pay taxes face penalties, such as fines or going to jail.
- g) Tax is the compulsory amount of money paid to the government without compensation to finance government expenditures WHEREAS taxation is a system of raising money or revenue by the government from individuals/businesses and companies by law through taxes

13.4 List of lessons (including assessment)

Lesson title/probable heading, learning objectives (from the syllabus including knowledge, skills and attitudes) and Periods

No	Lesson title	Learning objectives (from the syllabus including knowledge, skills and attitudes):	Periods
1	Meaning of tax, business tax and Characteristics of a good taxation system	<p>Explain the concept of tax and business tax</p> <p>Distinguish tax evasion from tax avoidance.</p> <p>Differentiate tax evasion from tax avoidance.</p> <p>Describe the characteristics of a good tax system</p> <p>Analyze the characteristics of a good taxation system</p>	1
2	Importance of paying taxes Calculation of Pay As You Earn and Value Added Tax	<p>Explain the importance of tax in a country</p> <p>Appreciate the importance of paying taxes to the country</p> <p>Compute various tax payments levied on their businesses</p>	1
	Skills lab 13	To be able to analyze the role of tax towards economic development of a country and pay taxes	1

	End Unit assessment and Remediation	To be able to analyze the role of tax towards economic development of a country and pay taxes	1
--	--	---	---

LESSON 1: Meaning of tax, business tax and Characteristics of a good taxation system

Learning objectives:

Explain the concept of tax and business tax

Distinguish tax evasion from tax avoidance.

Differentiate tax evasion from tax avoidance.

Describe the characteristics of a good tax system

Analyze the characteristics of a good taxation system

Teaching aids:

Basic materials for a class/ lesson to be conducted: Learners books, internet and projector, text books, resourceful person and any other trustworthy and reliable resources to enhance learning.

Possible methods: pair share; small group discussion, brainstorm, research in the library, research on the internet

Prerequisites/Revision/Introduction:

Read the Key unit competence in the syllabus to determine what students will know and be able to do by the end of the unit. Look at the action verb, concept and context of each learning objective. This will help you see the skills, knowledge and attitudes embedded in the learning objective. Remember the learning objectives link to the key unit competence.

Activity 13.1 Learners' book

Learners analyze the questions and using their knowledge of entrepreneurship obtained in O'level and research made from internet or libraries explain the meaning of tax and business tax, identify any 5 things they normally heard people complaining about taxes, and mention any five things they would put into consideration if they are the ones determining or imposing taxes to people or businesses. This activity may be given as a research question or homework.

Possible answers to Activity 13.1, refer learner's book

- 1)
 - a) Tax is the compulsory amount of money paid to the government without compensation to finance government expenditures.
 - b) Taxation is the process of collecting and managing taxes from the community/people
- 2) Five things that most people complain about the tax (people used to think but seems not to be true about taxes):
 - Tariff/tax rate (complaining that is high).
 - Time to pay tax (complaining that should be extended).
 - Tax bases (saying that should be increased for ex. from 30,000Frw to 50,000Frw should be exempted).
 - VAT(Value Added Tax) (especially to those traders who do not issue Electronic Billing Machine bills.(EBM bills)
 - Certain taxes like fixed and rental taxes (saying those things are theirs and therefore should not assessed taxes) etc.
- 3) If I was the one to determine/impose taxes, I would put in place the following:
 - Making regular mobilization and sensitization about taxes.
 - Fixing time for declaration and payment of taxes.
 - Explaining to people the importance of tax so that they reduce tax evasion and avoidance.
 - Explaining the rights and obligations of taxpayers.
 - Put in place fines and penalties for those who fail to be tax compliant

Application activity 13.1 Learner's book

Learners analyze and discuss about the questions either in groups or in pairs and come up with possible answers. This activity may be given as a research question or homework.

Depending on the purpose of the application activity, choose an appropriate method to assess learner's findings, answers or responses. Depending on the performance or results, you may decide to give remedial or extension activities.

Possible answers to application activity 13.1, refer learner's book

- 1) Principles of taxation are rules and regulations that should be observed

in the tax assessment, collection and administration. These rules are very important since, they guide both taxpayers and tax-collectors in taxation system

- 2) Each principle is important because each one specifies what to do and when to do it both for tax-payers (people/business people) and tax-collectors (RRA). From the list of principles of taxation, none is more important compared to others. All of them are important and complement because everyone states what/how to do and when to do it.
- 3) Refer to learner's book

LESSON 2: Importance of paying taxes

Learning objectives: - Explain the importance of taxes in the country

- Appreciate the importance of paying taxes to the country

Possible methods: Think-pair-share; small group discussion, brainstorm, field study, gallery walk, interview with entrepreneurs in the community, interview with revenue authority officials, research in the library, research on the internet, etc.

Prerequisites/Revision/Introduction:

Read the learning objective to determine what students will know and be able to do by the end of the lesson. This will help you see the skills, knowledge and attitudes embedded in the learning objective. Remember the learning objectives are linked to the key unit competence.

Activity 13.2.1 learners' book

Learners briefly identify reasons why business enterprises need to pay taxes to the government, brainstorm on how businesses or entrepreneurs benefit from paying taxes, explain how their society benefit from paying taxes using examples to support their views. Correct any homework or assignment from the previous lesson. Help learners link the previous lesson to the current lesson. This activity may be given as a research question or homework.

Make a follow up as learners do the activity. Ensure everyone is actively participating and heard instructions clearly followed; and address any challenges/issues identified. Encourage learners to think about the environment, innovation, standards as well as developing quality entrepreneurial skills.

Learners share their findings through an appropriate method such as group presentation, pair-share, written reports, whole class presentation. Ensure learners of different needs and abilities are given the same opportunities to present their findings.

Harmonize their findings or answers and help them draw conclusions/summary to

identify reasons why business enterprises need to pay taxes to the government, brainstorm on how businesses or entrepreneurs benefit from paying taxes, explain how their society benefit from paying taxes using examples to support their views. Answer or address any questions or challenges about the activity. Guide them to make notes in their books referring to learners' book.

Possible answers for activity 13.2.1

- 1) People and business need to pay taxes to support government and allow it to public interests like police, military, build and maintain infrastructure etc.
- 2) As an entrepreneur or referring to the activities of entrepreneurs in my community, business or entrepreneurs benefit infrastructure like buildings, roads
- 3) In general society benefits from paying taxes like infrastructure, security, schools and hospitals not only this but also society benefits government in many programs such as VUP (Vision 2020 Umurenge Program), Gira Inka Munyarwanda, Ubudehe.

Application activity 13.2

Learners analyze the questions either in groups or in pairs to explain how their society benefit from taxes; and describe what would happen in the country if taxes were not paid. This activity may be given as a research question or homework.

Depending on the purpose of the application activity, choose an appropriate method to assess learner's findings, answers or responses. Depending on the performance or results, you may decide to give remedial or extension activities.

Possible solutions to the application activity 13.2

- 1) In our community, society benefits from taxes like enjoying infrastructure development, security among others
 - There is a reduced rate of poverty among the community due to a significantly equal distribution of income through various activities and projects set by the government,
 - Improved wellbeing among the vulnerable and elderly as they benefit from the different government financed through taxes
 - Reduced infant mortality rates and increased life expectancy due to improved access to health facilities and services
 - Increase in the percentage of the population that completes secondary and TVET education, reducing the literacy levels, improving on the peoples' skills

through programs such as 12YBE

- Increased community/social solidarity, general happiness, life satisfaction, and a significant more trust among the community members and for public institutions
 - Taxes are charged on products discourage their usage hence controlling over-exploitation of resources hence protecting the environment which is vital for the existence of the society
- 2) If taxes were not paid, businesses would fail to perform their activities because the government would be unable to finance its expenditures like roads, hospitals, building etc. which are essential for the smooth running of business activities.

Calculation of Pay-As-You-Earn (PAYE) and Value Added Tax(VAT)

Activity 13.2.2 Learner's book

Using an appropriate method, learners in reference to businesses in their community, using an exercise provided by the teacher brainstorm about the importance of knowing how to compute the amount of tax they are supposed to pay, and explain the meaning of PAYE tax and how it is calculated.

Make a follow up as learners do the activity. Ensure everyone is actively participating and heard; instructions clearly followed; and address any challenges/issues identified. Encourage learners to think about the environment, be creative and think beyond the box, as they discuss the sources of business ideas.

Guide learners to share their findings on the activity, ensure learners of different needs and abilities are given opportunities to share or present their findings. Harmonize their findings or answers and help them draw conclusions/summary on sources of good business ideas and opportunities. Answer or address any questions or challenges about the activity. Guide them to make notes in their books referring to the learner's book.

Possible answers for activity 13.2.2

- 1) Yes, it is important for an entrepreneur to know how to compute the amount of tax to be paid, because this will help him/her to be aware of it in terms of the running expenses. Hence, help him/her to be tax compliant
- 2) PAYE is the professional tax composed of Wages, salaries, leave pay, sick pay, medical allowances, pension payment etc. All kinds of allowances including any cost of living, subsistence, rent, and entertainment or travel allowances'. Pay-As-You-Earn tax is computed as follows:

Monthly taxable income (Frw)		Tax rate
From 0	To 30,000	0%
From 30,001	To 100,000	20%
From 100,001	To Above	30%
Casual laborer		15%
Casual laborer not exceeding 30,000		0%

Application activity 13.3 Learner's book

Learners in groups calculate PAYE tax, VAT and price VAT excluded. This activity may be given as a research question or homework.

Depending on the purpose of the application activity, choose an appropriate method to assess learner's findings, answers or responses. Depending on the performance or results, you may decide to give remedial or extension activities.

Possible solutions to the application activity 13.3

Possible Solution:

a) The PAYE tax on each individual employee:

a) Muneza (MD) :

From Frw	To (Frw)	Taxable income	Tax rate	Tax (Frw)
0	30,000	30,000	0%	$30,000 \times 0\% = 0$
30,001	100,000	70,000	20%	$70,000 \times 20\% = 14,000$
100,001	250,000	150,000	30%	$150,000 \times 30\% = 45,000$
Total				59,000

b) Rugwiro(Director of finance) :

From Frw	To (Frw)	Taxable income	Tax rate	Tax (Frw)
0	30,000	30,000	0%	30,000×0%= 0
30,001	98,000	68,000	20%	68,000×20%=13,600
Total				13,600

c) Kanyarwanda(Logistics officer) :

From Frw	To (Frw)	Taxable income	Tax rate	Tax (Frw)
0	30,000	30,000	0%	30,000×0%= 0
30,001	35,000	5,000	20%	5,000×20%=1,000
Total				1,000

d) Since **Mugwaneza** earns less than 30000Frw she does not pay PAYE. Her total tax =0 (29,500*

b) Total PAYE for students' business club (SBC) every month = (59,000+13,600+1,000)Frw= 73,600Frw

2. a) The price VAT excluded = $\frac{\text{Price VAT included} \times 100}{118} = \frac{33,500 \text{Frw} \times 100}{118} = 28,389,83 \text{Frw}$

b) VAT paid = $\frac{\text{Price VAT included} \times 18}{118} = \frac{33,500 \text{Frw} \times 18}{118} = 5,110.17 \text{Frw}$

13.5. Skills lab 13

Guidance on skills lab activity:

1) Build

Through brainstorming, the learners answer the following questions.

- 1) What do you understand by tax and taxation?
- 2) What are the benefits of paying taxes to entrepreneurs in your country?

2) Practice: DEBATE

Instructions

Inform learners that in their groups they are going to have a debate with:

- 1st team (group 1) becomes the judge. The judging criteria will be based on five based rules where each team has to have five strong points of what they are debating for whether proposing or opposing.

- 2nd team (group 2): propose/ support the motion; ‘Taxes are more of a cost to an entrepreneur than a benefit’
- 3rd team (group 3): opposes the motion for team two. (taxes are more of a benefit than a cost to an entrepreneur)
- 4th team (group 4); Propose the motion: Tax evasion is a shortcut to business growth
- 5th team (group 5): Opposes motion for team four. (Tax evasion is a shortcut to business growth)
- Each team will have 10 minutes to prepare or discuss points for the motion of the debate they will present (**Maximum:** 5 minutes each).

3) Present

Let the debate begin with group 2 and group 3 first for 10 minutes each group with 5 minutes.

After groups 1 and 2 presenting, have group 4 and 5 also support their motions for 10 minutes each group with 5 minutes. Allow 5 minutes to other groups to ask questions or for clarifications as well supplement other teams.

After all groups have debated, give feedback and ask the group to post their points on the Present Boards (post the assessment results from the judging team)

4) Conclusion:

Conclude the lab by linking the importance of paying tax to business activities (make necessary clarification of the judging team’s comments). Emphasize that as entrepreneurs to be they must be responsible taxpayers and should be able to calculate the different taxes applicable to their business activities as you emphasize the importance of paying taxes on the side of entrepreneurs.

Also, remind learners that not paying taxes may have diverse consequences to the business such as:

- Paying fine for not paying taxes
- Closure of business activities
- Lack of trust by the public
- Not able to compete for tenders

Note: Give question number 2 of the skills lab 3 (in learner’s book) as individual work and keep it as learner’s portfolio record.

Possible answers:

The business has to calculate PAYE tax as follows:

KALISA

From Frw	To (Frw)	Taxable income	Tax rate	Tax (Frw)
0	30,000	30,000	0%	$30,000 \times 0\% = 0$
30,001	35,000	5,000	20%	$5,000 \times 20\% = 1,000$
Total				1,000

KALIZA

From (Frw)	To (Frw)	Taxable income	Tax rate	Tax (Frw)
0	30,000	30,000	0%	$30,000 \times 0\% = 0$
30,001	40,000	10,000	20%	$10,000 \times 20\% = 2,000$
Total				2,000

Since **BERWA** earns less than 20,000Frw she does not pay PAYE. Her total tax = 0 (2,000*0%)

Total **PAYE** for students' business club (SBC) every month = (1,000+2,000)Frw= **3,00Frw**

The business has to calculate VAT as follows:

$$\text{VAT (output)} = \frac{300,000\text{Frw} + 18300,000\text{Frw} \times 18}{100} = 54,000\text{Frw}$$

$$\text{VAT refund} = \text{out VAT} - \text{input VAT} = 54,000\text{Frw} - 34,000\text{Frw} = 20,000\text{Frw}$$

- a) Total amount of tax that the business club has to pay to RRA
= Total PAYE + VAT refund = 2,000Frw + 20,000Frw = **22,000Frw**

- b) The business can pay taxes using mobile money, physical delivery of cash banking system.

13.6. Unit 3 Summary

Tax is a fee without direct exchange requested to the members of the community by the State according to the law, to financially support the execution of the government tasks.

Business tax refers to compulsory and non-refundable payments made by the business to the government or local authority to raise revenue to the government or local authority.

Taxation is a system of raising money or revenue by the government from individuals/businesses and companies by law through taxes.

Tax avoidance is a situation where a business person does not pay tax because s/he has avoided the product or activity on which the tax is imposed

Tax evasion is the illegal practice of not paying taxes, by not reporting income, reporting expenses not legally allowed, or by not paying taxes owed.

A good tax system should consist of taxes which conform to the canons of taxation such as:

- a) Canon of convenience
- b) Canon of simplicity
- c) Canon of certainty
- d) Canon of economy
- e) Canon of elasticity
- f) Canon of productivity
- g) Canon of equity
- h) Canon of diversity

Payment of taxes is of great importance to government, entrepreneurs, and the society as a whole.

The PAYE tax is computed as follows:

Monthly taxable income (Frw)		Tax rate
From	To	0%
0	30,000	
From	To	20%
30,001	100,000	
From	To	30%
100,001	Above	
Casual laborer		15%
Casual laborer not exceeding 30,000		0%

And the VAT standard rate is fixed at 18%.

Penalties of not paying taxes include but are not limited to imprisonment, jail, closure

of the business, bar from public tenders, and exposure in the media.

Additional Information

- In defining tax, “**Business tax** refers to compulsory and non-refundable payments made by the business to the government or local authority to raise revenue to the government or local authority”. Be clear in explaining and indicate characteristics of tax:

Tax is compulsory: as long as you do an activity or possess something on which the tax is imposed, then you have to pay taxes.

Tax is only imposed by government: only the central or regional government can collect taxes and fees. Rwanda Revenue Authority (RRA) is responsible for collecting taxes in Rwanda. Individuals, Companies, NGOs and other entities cannot impose taxes on anything.

Taxes are called a **non-quid pro-quo** payment which means that there is not direct payment or contributions to government services. A taxpayer may receive more or less services than the taxes actually paid.

- Remember **the main objective of RRA** (Rwanda Revenue Authority) which is “tax for growth and development”
- **Tax declaration** – companies: an annual tax declaration on income should be filed with the RRA by 31 March of the following tax year. The tax declaration should include financial statements and any other documents that may be requested by the RRA
- **Tax declaration** – individuals must also file their annual tax declaration by 31 March of the following year, except in the cases listed below:

A non-resident person who has no income accruing in or derived from Rwanda during the year:

- A non-resident person who suffers a final withholding tax on income derived in Rwanda;
- A resident employee whose only income is employment income and on whose behalf an employer has furnished a return; and
- A resident individual who receives investment income that is subject to withholding tax.
- **Notice of assessment**

The Commissioner General may raise a notice of assessment on a taxpayer in the following instances:

- The taxpayer files their tax declaration on time but has not paid the tax on time;
- Following an RRA investigation or audit; or

- There are indications that the taxpayer may not settle their tax obligations

Completing student's portfolio

At the end of this unit, the tutor comes back to K_W_L and asks the learners to complete the last column which is (What they have learnt). The students should keep that sheet in their student portfolio.

K-W-L chart

UNIT:		
What I know	What I want to know	What I learned

NB: This exercise of completing student's portfolio will be done consistently after each unit.

13.8. End of unit 1 assessment

- 1) It is said that "tax is the free money to central or local authorities from taxpayers" do you agree with this statement. Justify your answer

No, taxes are not free money from taxpayers to government is fees without a direct exchange requested to the members of the community by the State according to the law, to financially support support financially the execution of the government tasks. Example: roads construction and maintenance, hospitals, security (army and police) etc.

- 2) Describe any four characteristics of a good taxation system

Characteristics of taxation (their discussion), refer to the student's book

- a) How are taxes used by government to:
- b) Support Entrepreneurs
- c) Support the community

Tax is used by government to:

- a) Support Entrepreneurs by providing infrastructure like roads to travel on, hospital, markets, security, government subsidies, legal advice, support from BDF etc
 - b) Support the community by sponsoring programs like VUP, Ubudehe, Gira Inka, support from BDF and enjoying infrastructure
- 3) Fill the gap with missing appropriate word in the following:

- a)**Tax fraud**..... ‘s punishment is the jail for a period between six (6) months and two (2) years; even the Minister’s order determines an award given to any person who denounces a taxpayer who engages in that act.
- b)**Tax**.....is the compulsory and non-refundable payment made by the business to the Government or Local Authority so as to raise their revenues.
- c)**Any goods or services listed under exemption** is the one that is exempted from VAT
- d) The.....**casual labor**..... means an employee or worker who performs unskilled labor activities, who does not use machinery or equipment requiring special skills, and engaged by an employer for an aggregate period not exceeding thirty (30) days during the tax period.

13.7. Additional Activities

Consolidation activity

- 1) Explain the moto/objective of Rwanda Revenue Authority

Possible answer:

The RRA is charged with enforcing, assessing, collecting, and accounting for the various taxes imposed in Rwanda

Remedial activities

- 1) Explain any two taxes paid in Rwanda.
- 2) What do you understand by subscription to tax system
- 3) Discuss the importance of taxes to the economy

Possible answers, refer to the learner’s book

Extended activity

Ganza’s firm has three employees with their respective monthly salary as follows:

- Karangwa gets 250,000Frw
 - Mrs. Kayitesi gets 80,000Frw
 - Kayiranga gets 25,000Frw
- a) Calculate the total amount of tax to be paid.
 - b) Discuss of VAT registered taxpayer

Solutions:

a)

- Karangwa:

From Frw	To (Frw)	Taxable income	Tax rate	Tax (Frw)
0	30,000	30,000	0%	$30,000 \times 0\% = 0$
30,001	100,000	70,000	20%	$70,000 \times 20\% = 14,000$
100,001	250,000	150,000	30%	$150,000 \times 30\% = 45,000$
Total				55,000

- Mrs Kayitesi:

From Frw	To (Frw)	Taxable income	Tax rate	Tax (Frw)
0	30,000	30,000	0%	$30,000 \times 0\% = 0$
30,001	80,000	50,000	20%	$50,000 \times 20\% = 10,000$
Total				10,000

- Since Kayiranga earns less than 30000Frw she does not pay PAYE. Her total tax = $(25,000 \times 0) = 0$ Frw

The total amount of tax to be paid by Kanyarwanda enterprise every month = $(55,000 + 10,000)$ Frw = **65,000Frw**

b) Obligations of a VAT registered taxpayer:

Articles 57-63 specify the rights and obligations of a VAT registered taxpayer and include the following:

- 1) Must clearly display the VAT registration certificate in a plain view at the entrance of his place of business for his client to see.
- 2) Must issue a VAT invoice to his customers every time they purchase goods or services from him.
- 3) Must file a monthly or quarterly VAT return on the appropriate form (UNG11).
- 4) Must be available at all times to receive VAT officers and to make available to the officer books of accounts ascertaining to the business.
- 5) Must use an Electronic Billing Machine in invoice issuing.

Bibliography.

Agriculture, U. o.-C. (1989). Money Management-How to Make Your Money Go Further. University of Kentucky.

Akazi Kanoze Youth Livelihood project, (2009), Work Readiness Trainers' Manual

Ashe-Edmunds, S. (2018, October 15). Importance of Compliance in Business. Retrieved October 22, 2019, from <https://smallbusiness.chron.com>

Board, R. E. (2018). Taxes in business. In R. E. Board, Entrepreneurship S5 textbook. Kigali: Rwanda Education Board.

Board, R. E. (2018). Entrepreneurship S.5. Kigali: Rwanda Education Board.

Educate! Exchange, (2017), Resources & Competency-based Entrepreneurship Subject S4 Skills Lab Lesson Plans

Gorgio. (2019, September 27). Rights of employees and employers. Retrieved October 18, 2019, from Businesscasestudies: <https://businesscasestudies.co.uk>

Jeshwanj, H. (n.d.). Financial Forecasting: Meaning, Elements and Applications. Retrieved October 20, 2019, from accounting notes:

<http://www.accountingnotes.net>

Kalungi Rogers, Ngobi Dennis, Mutegaya Herbert, Okoroi David, Entrepreneurship for Rwanda Secondary Schools, Learner's

Book Stebbing, L. (1993).

Quality Assurance: The Route to Efficiency and Competitiveness (3rd ed.). Prentice Hall. p. 300. ISBN 978-0-13-334559-9. B-

Online sources:

Li Zou, S. M.-T. (2015, April 28). Facilitators and Obstacles in Youth Saving: Perspectives from Ghana and Kenya. Retrieved October 17, 2019, from Springer link: <https://link.springer.com/> Margaret Rouse, D. S. (2019, July). Quality Assurance (QA).

Retrieved October 22, 2019, from <https://searchsoftwarequality.techtarget.com> Seth, t. (n.d.). Characteristics of a Good Tax System.

Retrieved October 21, 2019, 195 from <http://www.economicdiscussion.net> Labor, M. (2013). Employee Rights and Responsibilities. Retrieved October 18, 2019, from safety Works: <https://www.safetyworksmaine.gov> Limited, M. B. (n.d.). Money management case study. Retrieved October Thursday, 2019, from Macquarie Online Trading: <https://www.macquarie.com> What Are The Characteristics Of a Good Tax System? (2016, September 11). Retrieved October 21, 2019, from <https://www>.

knowledgiate.com www.smallbusinesschron.com /disadvantages of+ information technology Entrepreneurship for Rwanda by Asimwe Herbert www.betterteam.com/employee-contract-template Adapted from https://wonderopolis.org/wonder/why-do-you-have-to-paytaxes)

