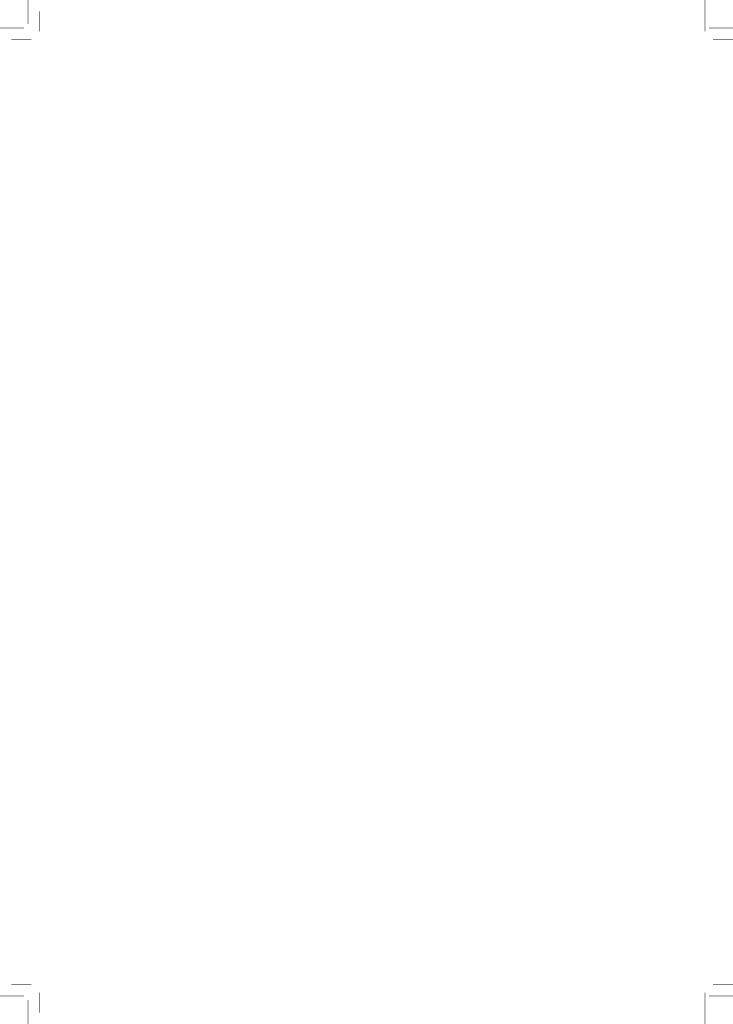


# NATIONAL CERTIFICATE IN CLEARING AND FORWARDING

# NCCF

Teaching Syllabus





# NATIONAL CERTIFICATE IN CLEARING AND FORWARDING



**Teaching Syllabus** 



A product of the National Curriculum Development Centre for the Ministry of Education and Sports

Published by

#### National Curriculum Development Centre

P.O. Box 7002, Kampala- Uganda www.ncdc.co.ug

ISBN: 978-9970-00-146-0

**All rights reserved:** No part of this publication may be reproduced, stored in a retrieval system or transmitted in any form or by any means, electronic, mechanical, photocopying, recording, or otherwise, without the prior permission of the copyright holder

# **Contents**

Foreword	viii
Acknowledgement	ix
List of Acronyms	X
Introduction	1
Detailed Module Description for Year 1 Semester 1	24
NCCF 111: Fundamentals of Clearing and Forwarding	24
Sub-module1: Introduction to Clearing and Forwarding	24
Sub-module 2: Operations of a Clearing Firm	25
Sub-module 3: Documentation in Clearing and Forwarding	26
Sub-module 4: Preparation for Export	27
Sub-module 5: Trading Conditions	27
Sub-module 6: Clearing Procedures	28
Sub-module 7: Containerization	29
NCBK111: Bookkeeping	31
Sub-module 1: Concepts of Bookkeeping	31
Sub-module 2: Business Transactions and Source Documents	32
Sub-module 3: Journals	33
Sub-module 4: Double Entry System and Ledgers	34
Sub-module 5: Cashbooks	34
Sub-module 6: Trial Balance	36
Sub-module 7: Preparation of Financial Statements	36
Sub-module 8: Bank Reconciliation	37
NCCS 112: Basic Communication Skills	39
Sub-module: 1: Introduction to Communication	
Sub-module 2: Grammar	40
Sub-module 3: Communication Process	41
Sub-module 4: Written Communication	
Sub-module 5: Oral Communication	42
Sub-module 6: Non-verbal Communication	43
Sub-module 7: Listening	44
NCBE114: Introduction to Business Ethics	45
Sub-module 1: Concepts of Business Ethics	45



	Sub-module 2	2: Organisational Ethics	46
	Sub-module 3	3: Managerial Ethics	46
NC	CF 115: Cu	stoms Operations	. 49
	Sub-module1:	: Introduction to Customs Operations	49
	Sub-module 2		
	Sub-module 3	3: Security in Customs Operations	51
	Sub-module 4	l: Document Processing Centre (DPC) Operations	51
	Sub-module 5	5: Offences and Penalties in Customs	52
	Sub-module 6	S: Airport Clearance	53
NC	CF 116: Real-	Life Project 1	. 55
	Project Identif	fication and Planning	55
Det	tailed Modul	e Description for Year 1 Semester 2	. 57
		stoms Tariffs	
	Sub-module 1	L: Introduction to Customs Tariffs	57
	Sub-module 2	2: Classification of Tariffs	58
	Sub-module 3	B: The Harmonised System of Tariffs	59
	Sub-module 4	l: Principles of Classification	60
	Sub-module 5	5: Duty Computation	61
NC	CF 122: Fundo	amentals of Shipping Practice	. 62
	Sub-module 1	L: Introduction to Shipping Practices	62
	Sub-module 2	2: Maritime Transport	63
	Sub-module 3	3: Geography of Sea Transport	64
	Sub-module 4	l: Shipping Service	64
	Sub-module 5	s: Shipping Document	65
	Sub-modula 6		
	Jub-illoudie 0	6: Freight Rates	66
		5: Freight Rates	
NCI	Sub-module 7	-	66
NCI	Sub-module 7 <b>PE123: Princi</b>	7: Port Operations Management	66 <b>. 68</b>
NCI	Sub-module 7 <b>PE123: Princi</b> Sub-module 1	7: Port Operations Management	66 <b>. 68</b> 68
NCI	Sub-module 7 <b>PE123: Princi</b> Sub-module 1 Sub-module 2	7: Port Operations Management	66 68 69
NCI	Sub-module 7 <b>PE123: Princi</b> Sub-module 1 Sub-module 2 Sub-module 3	Price Theory	66 68 69 70
NCI	Sub-module 7  PE123: Princi Sub-module 1 Sub-module 2 Sub-module 3 Sub-module 4	P: Port Operations Management	66 68 69 70 70
NCI	Sub-module 7  PE123: Princi Sub-module 1 Sub-module 2 Sub-module 3 Sub-module 4 Sub-module 5	7: Port Operations Management	66 68 69 70 71
NCI	Sub-module 7  PE123: Princi Sub-module 1 Sub-module 2 Sub-module 3 Sub-module 4 Sub-module 5 Sub-module 6	P: Port Operations Management	66 68 69 70 71 72
NCI	Sub-module 7  PE123: Princi Sub-module 1 Sub-module 2 Sub-module 3 Sub-module 4 Sub-module 5 Sub-module 6 Sub-module 7	P: Port Operations Management	66 68 69 70 70 71 72 73

NCCA	124: Computer Applications	76
S	Sub-module 1: Introduction to Computer	76
S	Sub-module 2: Operating System	78
S	Sub-module 3: Desktop Main Menu	78
S	Sub-module 4: Word Processing	79
S	Sub-module 5: Printing, Scanning and Copying Documents	80
S	Sub-module 6: Microsoft Excel	81
S	Sub-module 7: Internet and E-mail	82
S	Sub-module 8: Basic Networking	83
NCED	0125: Elements of Entrepreneurship Development	85
S	Sub-module 1: Concepts of Entrepreneurship	85
S	Sub-module 2: Creativity and Innovation	86
S	Sub-module 3: Business Opportunities	87
S	Sub-module 4: Small and Medium Scale Enterprises (SMEs)	88
S	Sub-module 5: Business Planning	89
S	Sub-module 6: Managing a Business	89
S	Sub-module 7: Entrepreneurship Ethics	90
NCCF	124: Real-Life Project 2	92
Detai	iled Module Description for Year 2 Semester 1	94
N	NCPM 221: Fleet Management	94
S	Sub-module 1: Introduction to Fleet Management	94
S	Sub-module 2: Fleet Maintenance	95
S	Sub-module 3: Health, Safety and Security	96
S	Sub-module 4: Goods Handling	97
NCBL	212: Introduction to Business Law	99
S	Sub-module 1: Nature of Business Law	99
S	Sub-module 2: Administration of Law in Uganda	100
S	Sub-module 3: Law of Persons	100
S	Sub-module 4: Law of Contract	101
S	Sub-module 5: Laws of Agency	102
S	Sub-module 6: Dispute Resolution	103
NCCF	213: Principles of Import and Export	104
S	Sub-module 1: Introduction to International Trade	104
S	Sub-module 2: Cargo Packing, Storage and Marketing	105
S	Sub-module 3: Export Customs Practice	106
S	Sub-module 4: Export and Import Financing	107
S	Sub-module 5: Transport Distribution Analysis	107



	Sub-module 6: Processing the Export Order	
	Sub-module 7: Import and Export Specialists	109
NCE	C214: Elements of Cost Accounting	111
	Sub-module 1: Nature and Scope of Cost Accounting	111
	Sub-module 2: Classification of Costs	112
	Sub-module 3: Materials Management	112
	Sub-module 4: Accounting for Labour Costs	113
	Sub-module 5: Overhead Costing	114
	Sub-module 6: Specific Order Costing	115
NCII	M215: Introduction to Marketing	116
	Sub-module 1: Introduction to Marketing	116
	Sub-module 2. Marketing Environment	117
	Sub-module 3: Marketing Mix	117
	Sub-module 4. Service Marketing	118
	Sub-module 5: Market Segmentation	119
	Sub-module 6. Marketing Management	119
NCC	CF216: Real-Life Project 3	121
Det	ailed Module Description for Year 2 Semester 2	122
	NCCF 221: Warehousing and Port Organization	122
	NCCF 221: Warehousing and Port Organization	
		122
	Sub-module 1: Introduction to Warehousing and Port Organization	122 123
	Sub-module 1: Introduction to Warehousing and Port Organization	122 123 124
	Sub-module 1: Introduction to Warehousing and Port Organization  Sub-module 2: Location of Warehouses  Sub-module 3: Warehousing Operations	122 123 124 125
	Sub-module 1: Introduction to Warehousing and Port Organization  Sub-module 2: Location of Warehouses  Sub-module 3: Warehousing Operations  Sub-module 4: Material Handling Equipment	122 123 124 125 126
	Sub-module 1: Introduction to Warehousing and Port Organization Sub-module 2: Location of Warehouses Sub-module 3: Warehousing Operations Sub-module 4: Material Handling Equipment Sub-module 5: Maintaining the Safety and Quality of Stock Sub-module 6: Handling Hazardous Goods Sub-module 7: Stock Levels and Maintenance	122 123 124 125 126 126
	Sub-module 1: Introduction to Warehousing and Port Organization Sub-module 2: Location of Warehouses	122 123 124 125 126 126
	Sub-module 1: Introduction to Warehousing and Port Organization Sub-module 2: Location of Warehouses Sub-module 3: Warehousing Operations Sub-module 4: Material Handling Equipment Sub-module 5: Maintaining the Safety and Quality of Stock Sub-module 6: Handling Hazardous Goods Sub-module 7: Stock Levels and Maintenance	122 123 124 125 126 126 127
NCE	Sub-module 1: Introduction to Warehousing and Port Organization	122 123 124 125 126 127 128 129
NCE	Sub-module 1: Introduction to Warehousing and Port Organization	122 123 124 125 126 127 128 129
NCE	Sub-module 1: Introduction to Warehousing and Port Organization Sub-module 2: Location of Warehouses	122 123 124 125 126 127 128 129 131
NCE	Sub-module 1: Introduction to Warehousing and Port Organization Sub-module 2: Location of Warehouses	122 123 124 125 126 127 128 129 131 131
NCE	Sub-module 1: Introduction to Warehousing and Port Organization Sub-module 2: Location of Warehouses	122 123 124 125 126 127 128 129 131 131 132
NCE	Sub-module 1: Introduction to Warehousing and Port Organization	122 123 124 125 126 127 128 129 131 131 132 132
NCE	Sub-module 1: Introduction to Warehousing and Port Organization	122 123 124 125 126 127 128 129 131 132 132 133

Sub-module 1: Introduction to Kiswahili	136
Sub-module 2: Definite Articles	137
Sub-module 3: Polite Language	138
Sub-module 4: Indefinite Articles	139
Sub-module 5: Numbers and Arithmetic	139
Sub-module 6: Grammar and Syntax	140
Sub-module 7: Professional Related Vocabulary	141
NCCF 224: Principles of Insurance	143
Sub-module 1: Introduction to Insurance	143
Sub-module 2: Marine Insurance	144
Sub-module 3: Principles of Cargo Insurance	145
Sub-module 4: Cargo Losses	145
Sub-module 5: General Average	146
NCCF 225: Real-Life Project IV	147
Winding-up of the Project	147
NCCF 226: Internship/Industrial Training	148
Bibliography	150
Appendices	155
Appendix 1: Internship Training Guidelines	
Appendix II: Internship Assessment Form for Work Supervisor	
Appendix III: Internship Assessment Form for Academic Supervisor.	159
Appendix IV: Field Attachment Report and Guide for Internship	
Appendix 5: Cost Estimates for National Certificate in Clearing and I	
(NCSW)	164



# **Foreword**

National Certificate in Clearing and Forwarding is one of the programmes that supports government policy implementation hence contributing to Uganda's economy. The government of Uganda on recognising the need to improve on the public sector, called for changes in the curriculum that had been made academic to put more emphasis on hands-on modules and programmes. It aims at providing knowledge, skills and work attitudes for majority of Ugandans in line with its emphasis on the BTVET Strategic Plan 2011 – 2020 of "Skilling Uganda". Business, Technical and Vocational and other tertiary institutions both public and private are therefore charged with a duty of training competent people for job creation in the country.

The harmonisation of this curriculum started with a call by government for all certificate programmes to be streamlined to two years as it was recommended by the Government White Paper of 1992. The BTVET Department of the Ministry of Education and Sports (MoES) through National Curriculum Development Centre (NCDC) took up the responsibility of harmonising the curriculum materials run by both private and public institutions.

This curriculum was revised, bearing in mind the current labour market demands, thereby making it learner-centred and competence-based. It focuses on continuous assessments in which each semester involves execution of a real-life project that will make the graduates competent in the world of work. When well implemented, learners will perfect their professional attitudes towards job creation and self-employment.

Trainers are therefore urged to keenly follow the guidelines in the curriculum and make BTVET Institutions the centres of excellence in skills development. This will in turn, lead to greater trade, industrialisation, and faster growth of our economy.

Hon. Janet Kataaha Museveni

Minister of Education and Sports

# **Acknowledgement**

National Curriculum Development Centre (NCDC) extends its appreciation to all panel members and institutions that participated in developing this curriculum.

Great thanks go to Uganda Business and Technical Examinations Board (UBTEB), for the contribution both in content and finance that enabled this process to become a reality.

NCDC further acknowledges the BTVET Department at the MoES, Uganda Colleges of Commerce, Business, Technical, Vocational and other Tertiary Institutions and the world of work for providing panellists during the harmonization of this curriculum.

Special thanks go to the Uganda Business and Technical Examinations Board Executive Secretary and the Deputy Executive Secretary for the financial support that enabled the harmonization of this certificates curriculum.

Last but not least, NCDC would like to acknowledge the Curriculum specialists who facilitated the process from profiling to the harmonization of the content. More thanks go to the staff of UBTEB who coordinated UBTEB and NCDC during the process. We shall always be grateful for your contributions that made this work successful.

Grace K. Baguma

Director

National Curriculum Development Centre



# **List of Acronyms**

BACAT Barge Aboard Catamaran

BTVET Business Technical Vocational Education and Training

CBET Competency Based Education and Training

CD Compact Disc

CGPA Cumulative Grade Point Average

COMESA Common market of East and Central Africa

CPT Customs Passenger Terminal CPU Central Processing unit

CU Credit Units CV Customs Value

DES Directorate of Education Standards

DPC Document Processing Centre

DVD Digital Versatile Disc

DIT Directorate of Industrial Training

ELTE Electronic Learning and Teaching Environment

GP Grade Point

HS Harmonized System
ICD Inland Container depots
IMF International Monetary Fund
INTERMS international Commercial Terms
JVC Junior Vocational Certificate
KCCA Kampala City Council Authority

LAN Local Area Network
LASH Lighter Aboard Ship

MoES Ministry of Education and Sports

NCCF National Certificate in Clearing and Forwarding

NCBK Letter code for Bookkeeping

NCCS Letter code for Basic Communication Skills
NCBE Letter code for Introduction to Business Ethics

NCPE Letter code for Principles of Economics
NCCA Letter code for Computer Applications
NCED Elements of Entrepreneurship Development
NCBL Letter code for Introduction to Business Law
NCEC Letter code for Elements of Cost Accounting
NCIM Letter code for Introduction to Marketing
NCET Letter code for Elements of Taxation

NCKS Letter code for Basic Kiswahili

NCDC National Curriculum Development Centre
NCHE National Council for Higher Education
NGO Non-Governmental Organisation

NP Normal Progress

NWY Number of Weeks per Year PP Probationary Progress

PPDA Public Procurement and Disposal of Public Assets Authority

PPE Personal protective equipment

RO/RO Roll - on/Roll - off SCT Single Customs Treaty SDR Special drawing rights

SHE Safety Health and Environment

SJA Safe Job Analysis
TH Training Hours
TI Technical Institute
TS Technical School

TVI Technical and Vocational Institutes

UBTEB Uganda Business and Technical Examinations Board

UNBS Uganda National Bureau of Standard UNEB Uganda National Examinations Board

URA Uganda Revenue Authority

VAT Value Added Tax VS Vocational Schools

VTI Vocational Training Institutes

WAN Wide Area Network

WCO World Customs Organisation

WOW World of work

WTO World Trade Organisation



# Introduction

Globalization of markets and production has created many opportunities to the business and the economies in both developed and developing countries. As the world spins into the first decade of the twenty-first century, dramatic and swift transformations are taking place in international trade, growing liberalization of trading systems, expansion of regional economic integrations, excessive cross-country purchases, and increasing connectedness with customers and marketing partners due to major advances in information, communication, and transportation technologies with transport and delivery as key aspects of modern business.

In the modern business environment of just-in-time production and delivery, it has become even more important that traders are guaranteed fast and predictable time release of their goods. Traders are constantly concerned with the delay of clearing goods because it increases cost to their businesses. Delays in the release of goods are attributed to the complicated and non-transparent procedural requirements, bank transfer arrangements, documentary requirements and high cost of processing information. Therefore, National Certificate in Clearing and Forwarding equips the learner with skills to overcome the logistical challenges encountered to get imported and exported goods to clients without delays.

A professional profile was developed from which modules were formed. This led to the development of an educational concept which included focus of education, assessment criteria and roles of the learners and academic staff. The skills to be acquired shall enhance the learner's confidence and ability to participate effectively in income generating activities, not only as members of the business world, but also as creative citizens dealing with issues emanating from the works that impact on other people's lives.

When effectively implemented, this curriculum should be able to produce graduates with skills in:

- i) clearing procedures.
- ii) export licensing.
- iii) containerization.



- iv) preparing export documentation.
- v) warehousing and ports organization.
- vi) fleet management.
- vii) principles of shipping practice.
- viii) customs operations.
- ix) operating a clearing firm.

# General Guidelines for Implementing the NCCF Curriculum

## **Programme Title**

The programme shall be called National Certificate in Clearing and Forwarding abbreviated as NCCF.

# **Duration of the programme**

The National Certificate in Clearing and Forwarding is a full-time module to be taught in two academic years. Each academic year will be divided into two semesters: semesters 1 and 2. Each semester will consist of seventeen (17) weeks. Of these, there will be fifteen (15) weeks of training and continuous assessments, and two (2) weeks of practical and written examinations.

The CBET system caters for free exit before completion of the programme once the learner obtains reasonable skills to enable him/her do some work to earn a living. Such a learner may return to continue with the programme at a later date as long as it is done within the set period of not more than 5 years from the date of enrolment.

# **Admission/Entry Requirements**

A candidate shall be eligible for admission to the National Certificate in Clearing and Forwarding programme on meeting any of the following minimum qualifications:

### a) Ordinary Level Entry Scheme (Uganda Certificate of Education)

The candidate should be a holder of a Uganda Certificate of Education with at least **three** passes obtained at the same sitting.

#### b) Certificate Entry Scheme

The candidate should hold a Junior Vocational Certificate (JVC) or any other relevant certificate obtained from a recognised institution.

## **Curriculum Implementation**

The curriculum for National Certificate in Clearing and Forwarding is based on a modular system. During the training, continuous assignments shall be carried out as a CBET requirement. Each module contains sub-modules that will help the learner to know how to perform the core tasks through:

- applied knowledge.
- practical involvement.
- professional attitude.

The learner shall also carry out a real-life project by putting into practice the knowledge and competences acquired in class.

# Prospects for National Certificate in Clearing and Forwarding

NCCF graduates may opt to further their education and improve on their skills by offering a diploma and or degree in clearing and forwarding, or any other vocational programme of their choice in the related field.

#### **Assessment Criteria**

- a) Each module shall be assessed out of 100 marks as follows:
  - Continuous assessments 40%
    - Final examinations 60%

#### **Continuous Assessments**

There shall be either individual-based or group-based assignments. These shall consist of:

- i) classroom exercises and presentations.
- ii) assignments.
- iii) tests.
- iv) practical work.
- v) internship and projects execution.
- b) There shall be final examinations within the last **two** weeks of every semester set and administered by UBTEB.
- c) A candidate shall be considered to have acquired a competence on performing tasks required in the labour market. One should have attended at least 75% of the lessons and done both continuous assessments and end of every semester examinations.



d) Continuous assessment shall be handled by the training institutions and verified by UBTEB.

# **Project Work**

This involves a combination of subject knowledge, and process and transferable skills. The learner should be able to apply classroom knowledge and skills proactively in a real-life context for an extended period. Each learner shall be required to run a project outside the classroom time. At the end of every semester, the learner should have a visible real-life project on the ground, or evidence of a service rendered to be authenticated by UBTEB. Project work shall be assessed continuously by the instructors and marked out of 100% just like other modules. This shall be based on both the final product and the process involved in making it. A team of examiners from UBTEB will be moving around to assess the implementation, authenticity, and progression of the projects.

The following guidelines shall be considered for project assessment:

ΤΟΤΔΙ	100 marks
Final product	25marks
Actual performance	30 marks
Health and safety observation	10 marks
Recordkeeping	05 marks
Neatness	10 marks
Customer care	10 marks
Innovation and creativity	10 marks

# Internship

Every learner shall get a placement for internship to be carried out at the end of the second academic year of study. A placement in this case is any place where hands-on training and practice shall be applied to produce items or provide services. This may include manufacturing enterprises, companies, corporate organisations, warehouses, depots, ports, shops, supermarkets, media houses, hotels, restaurant, libraries, hospital, schools etc.

The following shall be the mode of assessment of internship training:

- i) A workplace supervisor shall award 50% of the marks. This is because she/he is in contact with the learner much of the time and gives the necessary practical guidance, support, corrections and observation.
- ii) An academic supervisor shall visit the industry on appointment and award 30% of the marks. She/he shall interact with the learner in the presence of the industrial supervisor where applicable.
- iii) An internship report shall be written by the trainee and submitted to UBTEB. This will be marked out of 20% and the scores shall be added to the marks awarded by the industrial and academic supervisors to make 100%. The following assessment guide may be applied by the supervisors:

•	Attendance	05 marks
•	Time management	05 marks
•	Teamwork	05marks
•	Creativity and innovativeness	15 marks
•	Customer care	10 marks
•	Health and safety	15 marks
•	Actual performance	25 marks
•	Written report	20 marks

TOTAL 100%

Detailed samples of assessment forms for the academic and the work supervisors are provided in the appendices.

#### **Awards**

A learner who completes the programme with at least 2.0 Cumulative Grade Point Average (CGPA) in each of the modules shall be awarded a classified **National Certificate in Clearing and Forwarding** by Uganda Business and Technical Examinations Board (UBTEB).

A learner who completes the set period for the programme but does not obtain at least 2.0 (GPA) in some modules shall be awarded a **Competence Class Certificate in Clearing and Forwarding** for the modules passed. The Competence Class Certificate shall enable the learner to have a specialized upgrading and employment since she/he shall have attained some useful competences and skills in the specialized field.



On completion of Year 1, a learner may, on request, be given a statement of results by the training institution, indicating the grades obtained in each module.

# Module Credits and the Weighting System

- i) Each module will be weighted using the credit units (CU).
- ii) One credit unit is equivalent to 15 contact hours (CH).
- iii) A contact hour can either be a teaching/lecture hour (LH), tutorial hour (TH), field visit hour (FVH) or practical hour (PH).
- iv) One contact hour is equivalent to 1 lecture hour or 2 tutorials or 2 practical hours or 1 field visits.
- v) Credit units (CU) range from a minimum of 2.0 to a maximum of 5.0, based on the level of relevancy of each module in the programme.
- vi) A module weighted 2 CU shall have 30 contact hours; 3 CU shall have 45 contact hours; 4 CU shall have 60 contact hours, and 5 CU shall have 75 contact hours. No module shall have fewer than 2 CUs or more than 5 CUs.

# **Grading of Module Units**

Each module shall be graded out of 100 marks and assigned an appropriate letter grade and grade points as follows:

Marks (%)	Letter Grade	Grade Point (GP)
80-100	A	5.0
75-79	B+	4.5
70-74	В	4.0
65-69	C+	3.5
60-64	С	3.0
55-59	D+	2.5
50-54	D	2.0
0 – 49	F	0

# **Cumulative Grade Point Average (CGPA)**

The grading of NCCF awarded to the learner shall be according to the Cumulative Grade Point Average (CGPA) score. The minimum pass grade point for each module is 2.0. The final marks for a module shall be converted into Grade Points (GP).

# Computation of the Cumulative Grade Point Average (CGPA)

The learner's CGPA at a given time shall be obtained by:

- multiplying the grade points obtained in each module by the corresponding credit units assigned to the module to arrive at the weighted score for that module.
- ii) adding together the weighted scores for all modules up to that time.
- iii) dividing the total weighted scores by the total number of credit units taken up to that time.

#### Classification of the Certificates

The National Certificate in Clearing and Forwarding shall be classified according to the CGPA obtained up to the end of the module. The certificates shall be classified as follows:

Class	CGPA
Distinction	4.30 - 5.00
Credit	2.80 – 4.29
Pass	2.00 – 2.79

# **Progression of the Learner**

Progression of the learner shall be classified as normal, probationary, or stay put.

#### a) Normal progress

Normal progression shall occur when a learner passes all the modules taken in a semester with a grade point of not less than 2.0.

#### a) Probationary progress

This is a stage in which a learner passes some modules but does not measure up to the minimum GP of 2.0 in other modules. Such a learner shall be allowed to move to the next level, but carrying along the failed module(s) as "Retake(s)".

# Retaking a Module

i) Retaking shall require a learner to redo the entire module by attending lectures, doing continuous assessments, and sitting the final



- examinations of that module. There shall not be supplementary examination or test set for any retake but a learner shall re-sit the failed module when it is next examined.
- ii) A learner may retake a module to improve the grades obtained at the first sitting. Should the learner get a lower grade for a retake, his/her original grade shall prevail.
- iii) Whenever a module is retaken and passed, the academic transcript should not indicate it as a retake.

### C) Stay-put

A learner who does not measure up to the minimum GP of 2.0 in more than half of the total number of modules in a semester shall not proceed to the next semester until those modules are cleared. However, the passed modules should not be repeated.

#### **Dead Year**

A learner shall be allowed to apply for a dead year of study due to financial constraints, sickness or other genuine problem, and should be allowed to resume the module at the level he/she exited for the dead year. A learner who applies for a dead year shall also have to complete the module within a duration of **five** (5) years from the time of enrolment and registration into the programme.

#### **Academic Load**

A Certificate programme shall carry a maximum of 25 Credit Units and a minimum of 15 credit units per semester. These include all the modules offered in a given semester.

# **Final Examinations Paper Format**

Depending on the respective module examination paper formats, the question techniques to be applied shall seek the candidate's ability to remember, comprehend, apply, analyse, synthesis and evaluate condition. All questions shall be designed to guide the learner to perform the tasks expected of him/her in the world of work.

The structure below shall be followed to guide the assessors during item writing.

# Year 1 Semester 1

Paper Name and	<b>Examination Format</b>
Code	
	The paper shall consist of two sections: Sections A
NCCF 111:	and B with a total of <b>seven</b> questions.
Fundamentals of	The candidate shall be required to answer <b>five</b>
Clearing and	questions.
forwarding	Section A shall consist of <b>one</b> compulsory question.
NCBK 111:	Section B shall consist of <b>six</b> high order questions
Bookkeeping	and the candidate shall be required to answer any
NCCS 112: Basic	four.
Communication Skills	All questions shall carry equal marks.
NCCF 113: Customs	The question techniques to be applied should seek
Operations	for the candidate's ability to remember,
NCBE 114:	comprehend, apply, analyse, synthesize and
Introduction to	evaluate conditions.
Business Ethics	The duration shall be 2 hours and 30 minutes.
NCCF 115: Real-Life	The real-life projects shall be assessed
Project 1	continuously as each candidate progresses with the
	project.
	UBTEB shall verify the authenticity of the awarded
	marks from the completed projects on the ground
	and the candidate's participation through
	presentations. The tasks to be performed shall seek the
	candidate's ability to comprehend, apply, analyse,
	synthesise and evaluate conditions.
	The duration of the project assessment shall be the
	period during the 15 weeks of teaching in an
	academic year of study.
	academic year or study.



Year 1 Semester 2		
NCCF 121: Customs Tariffs NCCF122: Fundamentals of Shipping Practice NCPE 123: Principles of Economics NCED 125: Elements of Entrepreneurship Development	The paper shall consist of two sections: Sections A and B with a total of <b>seven</b> questions. The candidate shall be required to answer <b>five</b> questions.  Section A shall consist of <b>one</b> compulsory question.  Section B shall consist of <b>six</b> questions and the candidate shall be required to answer any <b>four</b> . All questions shall carry equal marks.  The question techniques to be applied shall seek the candidate's ability to remember, comprehend, apply, analyse, synthesize and evaluate conditions.  The duration shall be <b>2</b> hours and <b>30</b> minutes.	
NCCA123:Computer Applications	The paper shall consist of <b>four</b> practical questions set from any <b>three computer packages of the syllabus</b> . A candidate shall be required to answer <b>any two</b> . A print out of the practical outputs together with the softcopies of all files used shall be sent to UBTEB.  The duration of this examination shall be <b>Two</b> hours.	
NCCF 125: Real-Life project 2	The real-life projects shall be assessed continuously as each learner progresses with the project.  UBTEB shall verify the authenticity of the awarded marks from the completed projects on the ground and the learner's participation through presentations.  The tasks to be performed shall seek the candidate's ability to comprehend, apply, analyse, synthesise and evaluate conditions  The duration of the project assessment shall be the period during the 15 weeks of teaching in an academic year of study	

# Year 2 Semester 1

Paper Name and Code	Examination Format
NCCF 211: Fleet Management	The paper shall consist of two sections; Sections A and B with a total of <b>seven</b> questions.
NCBL 212: Introduction to Business Law	The candidate shall be required to answer <b>five</b> questions.
NCCF 213: Principles of Import and Export	Section A shall consist of <b>one</b> compulsory question.
NCEC214 214: Elements of Cost	Section B shall consist of <b>six</b> questions and the candidate shall be required to answer any <b>four</b> .
Accounting	All questions shall carry equal marks.
NCIM 215: Introduction to Marketing	The question techniques to be applied shall seek the candidate's ability to remember, comprehend, apply, analyse, synthesise and evaluate conditions.
	The duration shall be 2 hours and 30 minutes
NCCF 216 : Real-Life Project 3	The real-life projects shall be assessed continuously as each learner progresses with the project.
	UBTEB shall verify the authenticity of the awarded marks from the completed projects on the ground and the learner's participation through presentations.
	The tasks to be performed should seek for the candidate's ability to, comprehend, apply, analyse, synthesise and evaluate conditions.
	The duration of the project assessment shall be the period during the <b>15</b> weeks of teaching in an academic year of study.



# Year 2 Semester 2

Paper Name and	<b>Examination Format</b>			
Code NCCF 221: Warehousing and	The papers shall consist of two sections: Sections A and B with a total of <b>seven</b> questions.			
Ports Organization NCET222: Elements of Taxation	The candidate shall be required to answer <b>five</b> questions.  Section A shall consist of one compulsory			
NCCF 224: Principles of Insurance	question.  Section B shall consist of <b>six</b> questions and the candidate will be required to answer any four.			
	All questions shall carry equal marks.  The question techniques to be applied should seek the candidate's ability to remember, comprehend, apply, analyse, synthesise and evaluate conditions.			
NCKS 223: Basic Kiswahili	The duration shall be <b>2</b> hours and 30 minutes.  The paper shall consist of <b>two</b> examinations:  Paper One and Two.			
	Paper one shall consist of <b>two</b> sections: Sections <b>A</b> and <b>B</b> .			
	Section A shall comprise one (1) compulsory question carrying 20 marks. It shall involve listening and speaking skills. The question shall be recorded information to be played to the candidate after which he/she shall write down the answers to the questions that will follow in the question paper provided. This shall take 1 hour and 30 minutes.			
	Section B shall consist of <b>4 (four)</b> questions and the candidate shall be required to answer any <b>2 (two)</b> in <b>one</b> hour. Each of these questions shall be marked out of 20 marks.			
	Paper Two shall consist of several oral questions			

Paper Name and Code	Examination Format				
NGGE 225 P. J. L.C.	where a candidate shall directly interface with the examiner and answer the questions in about 15 minutes while the marks are recorded. The paper shall carry a total of <b>40</b> marks.				
NCCF 225 : Real-Life Project 4	The real-life projects shall be assessed continuously as each learner progresses with the project.				
	UBTEB shall verify the authenticity of the awarded marks from the completed projects on the ground and the learner's participation through presentations.				
	The tasks to be performed shall seek the candidate's ability to comprehend, apply, analyse, synthesise and evaluate conditions.				
	The duration of the project assessment shall be the period during the <b>15</b> weeks of teaching in an academic year of study.				
NCCF 226	Internship shall be assessed by three (3) supervisor:				
Internship	<ul><li>One field supervisor</li><li>One academic supervisor</li><li>UBTEB</li></ul>				
	The assessment guidelines to be followed are provided in the appendix.				



# **Professional Profile for Clearing and Forwarding** (NCCF) Graduates

This section describes the professional profile of the graduate of National Certificate in Clearing and Forwarding. This includes the job title and the related duties and tasks that can be performed.

# **Main Duties and Tasks for NCCF Graduates**

Leb Title Duty Tooks						
Job Title	Duty	Tasks				
Clearing and	Clearing and	1.	Prepare clearing documents			
Forwarding	forwarding of	2.	Sort goods			
Assistant	goods	3.	Specify goods			
11001044114	goods	4.				
		5.	Provide security and storage			
		0.	of goods during the clearing			
			process			
		6.	Mark the import and export			
			goods that have been			
			checked			
		7.	Load goods			
	Marketing of	Tasks				
	clearing and	1.	Sensitize the public on the			
	forwarding		roles played by clearing and			
	services		forwarders in the import and			
			export world of work			
		2.	Design brochures and flyers			
		3.	Make online posts			
		4.	Link with customers and			
			other National and			
			international stakeholders.			
Clearing and	Link with clients	Tasks				
Forwarding		1.	Identify the clients			
Agent		2.	Identify the nature of goods			
			to be cleared			
		3.	Prepare documents			
		4.	Deliver forms to be filled by			
			the office(s) for assessment			

Job Title	Duty	Tasks	
		5.	Interpret shipping laws and
			procedures
		6.	Link clients with tax bodies
		7.	Advice clients
		8.	Manage fleet
		9.	Manage risks
	File tax returns	Tasks	
		1.	Compute taxes
		2.	Operate online transactions
		3.	Link with clients
		4.	Advice clients on tax issues
		5.	Deliver tax returns to
			revenue offices

### Places where Clearing and Forwarding Tasks may be performed:

- Seaports
- Bonds
- Airports
- Warehouses
- Insurance companies

# **Focus of Training**

The training for NCCF shall emphasize the following aspects of learning:

- Competence based education and training
- Modularization of programmes
- Practical assignments and tests
- Entrepreneurship development
- Integrated education (knowledge, application, skills and attitude)
- Health, safety and environmental considerations
- Sports, clubs and social interactions
- Disability and gender consideration
- Sustainability of professional practices, general and specialized code of conduct
- Internship
- Real-life project implementation



# Roles of the Learners, Teachers and Administrative Staff

Individuals in the education sector have several roles and responsibilities they play to make training and learning a smooth, pleasant, and constructive process. The following are some of the roles of learners, teachers, and administrative staff:

### Role of the Learners

The learner should take into consideration that learning requires great commitment. Their roles shall include, among others to:

- i) participate fully in classwork and assessments.
- ii) be resourceful in group and personal research.
- iii) seek guidance.
- iv) look out for and solve problems that have never been faced by anyone before (initiation and innovativeness).
- v) participate in community-based real-life projects.
- vi) assess the usefulness of the module and performance of staff.
- vii) serve as ambassadors of the institution in the world of work.
- viii) keep time and manage oneself effectively.
- ix) participate in sports, social and guild activities.
- x) participate in health, safety, environmental and security awareness.
- xi) practice leadership roles.
- xii) demonstrate entrepreneurship skills.
- xiii) maintain discipline in and outside the college.

# **Role of the Teaching Staff**

These are facilitators of the teaching/learning process. Their roles shall include, among others to:

- i) set the tone for a good learning environment.
- ii) prepare schemes of work and lesson plans.
- iii) keep records of attendance and assessment results.
- iv) serve as instructors, lecturers, supervisors and coaches.
- v) plan, design and carry out assessment of learners' performance.
- vi) engage learners in continuous assessments and help them to understand what is expected of them.
- vii) participate in quality assurance and ensure that training and assessments are valid and reliable.

- viii) contribute to continuing innovation in education.
- ix) counsel and guide learners on career and social issues that may affect their studies.
- x) arrange for and carry out industrial training placement and supervision.
- xi) arrange industrial tours and site visits.
- xii) prepare learners for project work as well as assess and record learners' progress.
- xiii) guide learners in project design and writing.
- xiv) carry out interdisciplinary activities.
- xv) guide learners on the effectiveness of the module.
- xvi) demonstrate ethical roles.
- xvii) identify learning materials for learners.
- xviii) update learners on the developments and standard requirements of the industry.

#### Role of the Administrative Staff

The institute administrative staff coordinates the running of the institution and play various roles in the implementation of the training syllabi. Such roles shall include, among others to:

- i) plan for the smooth running of the college by mobilising funds and human resources.
- ii) ensure equity and gender equality learning.
- iii) keep custody of college property (inventories).
- iv) admit learners to the institution.
- v) maintain and uphold the good image of the institution.
- vi) ensure high academic standards of the institution.
- vii) arrange for graduations and regular meetings of alumni.
- viii) maintain ethical and moral conduct.
- ix) ensure a safe and conducive learning environment.
- x) provide learners with adequate learning materials.
- xi) permit and facilitate inter-institutional activities.
- xii) ensure co-curricular activities and implementation
- xiii) appraise staff performance
- xiv) ensure the security of learners and their personal property.
- xv) ensure discipline among staff and learners.
- xvi) recommend staff for promotion or disciplinary action.



## **Teaching and Learning Environment**

For successful implementation of NCCF curriculum, a conducive learning environment should be provided. This should include:

- i) Adequate physical infrastructure such as lecture rooms, laboratories, workshops and libraries equipped with relevant resources
- ii) An electronic learning and teaching environment (ELE) which may include computers, and the Internet sources among others, to support teaching and learning processes
- iii) Teaching and learning materials
- iv) Healthcare facilities for hygiene and sanitation
- v) Welfare and security officers
- vi) Inspiration of staff and learners to feel committed to the module
- vii) Adequate arrangements for seminars, workshops and exhibitions, as well as sites and industrial visits
- viii) A platform for learners and staff to air out their views such as representation on governing councils
- ix) Adequate maintenance of the learning facilities

#### **Co-Curricular Activities**

Co-curricular activities are part of the institution's activities and they enhance the teaching and learning process. Therefore, the institution should ensure that:

- i) there are adequate sports and recreational facilities.
- ii) there is an effective learners' guild through which their affairs may be channelled and organised.
- iii) religious and cultural affairs of all learners are well catered for without discrimination
- iv) disability and gender issues are considerations.

# Teaching and Learning Methods

The teaching and learning methodologies provided in this Teacher's Guide are just samples. It is at your discretion to apply any other methodologies deemed suitable to the classroom setting. The type of methodology selected should be guided by the competences to be acquired by the learner. You are encouraged to use a variety of methodologies in a lesson to make it more

interesting and practical. Examples of some of the teaching and learning methodologies include:

#### 1. Discussion

a) Group discussions

The learner discusses issues in groups. This methodology enables knowledge/information to come from the learner rather than from you. It promotes teamwork and allows the learner to have an opportunity to give his/her opinions and ideas; and also stimulates his/her interest as he/she learns from each other his/her interest as he/she learns from each other.

Guidelines for using group discussion method

The teacher:

- i) group learners.
- ii) give clear instructions to learners as to what each group should do.
- iii) assign task(s) to each group.
- iv) guides learners in discussing issues raised in the task.
- v) guides learners to agree on the issues to be presented.
- vi) guides group presentations and general discussions.
- vii) guides learners to summarise the agreed points in class.

#### a) Guided discussions

Guidelines for using guided discussion method

The teacher:

- i) leads the discussion and acts as the chairperson/secretary
- ii) gives clear instructions to learners as to what they should do
- iii) guides the learners to discuss issues raised in the task.
- iv) guides learners to agree on the issues.
- v) guides learners to summarize the session by drawing on the main points.

#### 2. Case study

This methodology is where learners are given information about a situation and they have to come up with decisions or solutions to a problem. The purpose of case study is to:

- i) help learners to identify and solve problems in a typical situation.
- ii) provide learners with confidence in decision-making.
- iii) help learners to develop analytical skills.



#### 3. Brainstorming

This is a way of obtaining as many views as possible from the learners in a short time. Guide the learners to give as many ideas as they can on a particular issue. It is recommended that all ideas are accepted without questioning. The ideas should be ranked according to the relevancy to the issue being brainstormed.

Basic rules for brainstorming

The teacher:

- i) encourages as many ideas as possible
- ii) discourages criticisms of ideas.

#### 4. Buzz Method

This is a method of training that requires learners seated near each other to discuss an issue that could have a lot of points or controversy to be agreed upon. The noise is the murmur that the class makes like that of buzz. Therefore, some manageable noise or murmur should not be mistaken for no learning. This method is good in situations where you cannot conduct effective training like when it is raining. Ask questions on what learners have discussed to find out if they have understood.

#### **5. Guided Discovery**

This method is based on the notion that the learners know more than they think they know. The assumption is that they only need to be prompted to discover this knowledge for themselves. Your role is to organise the learning environment and present the content in such a way that the learners can discover more knowledge and ideas.

#### 6. Demonstration

This is the act of exhibiting, describing and explaining the operation or process by use of a device, machine, process or product to learners. A demonstration can be carried out by you or learners.

#### 7. Illustration

This is a depiction or representation of a subject matter such as a drawing, sketch, painting, photograph or other kind of image of things seen, remembered or imagined, using a graphical representation. This method is best used where words are not sufficient to clearly bring out a concept. It gives a visual impression to what is being taught.

#### 8. Guest Speaker

Guest speakers could be local entrepreneurs, government officials, professional practitioners or community leaders invited to make a presentation to learners. Guest speakers can provide a variety to the entrepreneurship education learning, share experience and add value by engaging learners in an educational or informative manner. This methodology provides learners with an opportunity to physically interact with a practitioner and motivates them to develop an entrepreneurial attitude.

#### 9. Role-play

This methodology is where learners are presented with a situation they are expected to explore by acting out the roles of those represented in this situation. In a role-play, learners should be carefully selected and properly prepared for their roles. The remaining learners should be equally prepared for the role-play by briefing them on how they are to act during the presentation. Learners role-playing should try to behave naturally during the presentation.

#### The teacher:

- i) observes when the presentation is taking place.
- ii) guides learners in the course of presentation to ensure that they focus on the theme of the play.
- iii) engages learners in a discussion or asks them questions about what they have learnt from the role play with a view of finding out if the role play has provided sufficient information.

#### 10. Study Tour

This is when learners are taken out to perform particular tasks with the aim of carrying out an observation, practice or witness the flow of events. It enables learners to link the school situation with the reality in the communities or world of work.

#### 11. Field attachment

This method requires learners to get attached to some entrepreneur(s) to practise their classroom knowledge during their study time. It does not only enable them to relate what they have learnt in the classroom, but also it allows them to acquire more knowledge and skills beyond what was covered. It further motivates learners to become practitioners or entrepreneurs.



# **Programme Structure**

NCCF is a two-year programme divided into four (4) semesters with modules as indicated below:

## Year 1 Semester 1

CODES	Module Code and Name	LH	PH	СН	CU
NCCF111	Fundamentals of Clearing and Forwarding	40	70	75	5
NCBK111	Bookkeeping	30	60	60	4
NCCS112	Basic Communication Skills	30	30	45	3
NCCF 113	Customs Operations	45	30	60	4
NCBE 114	Introduction to Business Ethics	30	30	45	3
NCCF 115	Real-Life Project 1	15	90	60	4
TOTAL		190	310	345	23

#### Year 1 Semester 2

CODES	Module Code and Name	LH	PH	СН	CU
NCCF121	Customs Tariffs	45	30	60	4
NCCF122	Fundamentals of Shipping Practice	45	60	75	5
NCPE 123	Principles of Economics	30	30	45	3
NCCA124	Computer Applications	20	80	60	4
NCED 125	Elements of Entrepreneurship Development	40	40	60	4
NCCF 126	Real-Life Project 2	15	60	45	3
TOTAL		195	300	345	23

Year 2 Semester 1

			ı	-	_
CODES	Module Code and Name	LH	PH	СН	CU
NCCF 211	Fleet Management	25	40	45	3
NCBL 212	Introduction to Business Law	30	30	45	3
NCCF 213	Principles of Import and Export	40	70	75	5
NCEC214	Elements of Cost Accounting	40	40	60	4
NCIM 215	Introduction to Marketing	30	30	45	3
NCCF 216	Real Life Project 3	15	90	60	4
TOTAL		180	300	330	22

Year 2 Semester 2

CODES	Module Code and Name	LH	PH	СН	CU
NCCF 221	Warehousing and Ports Organization	40	70	75	5
NCET222	Elements of Taxation	40	40	60	4
NCKS 223	Basic Kiswahili	30	30	45	3
NCCF 224	Principles of Insurance	30	30	45	3
NCCF 225	Real Life Project 4	-	120	60	4
NCCF 226	Internship Training	10	100	60	4
TOTAL		180	390	345	23

N.B: Two practical hours (PH) are equivalent to one lecture hour (LH)

#### **Module Load**

For efficiency and effectiveness, a teacher should not have more than two modules to handle in the same semester.



# Detailed Module Description for Year 1 Semester 1

## **NCCF 111: Fundamentals of Clearing and Forwarding**

**Duration: 75 Hours** 

#### **Module Overview**

This module introduces the learner to the concepts and procedures of clearing and forwarding in business. It is intended to equip the learner with practical knowledge, and skills of clearing goods at the entry points, bonds, warehouses, as well as making him/her familiar with the processing of the documents used in the clearing and forwarding industry.

## **Learning Outcomes**

By the end of this module, the learner should be able to:

- i) prepare customs entries for imported goods at entry points.
- ii) check, weigh, and load goods.

# **Sub-module1: Introduction to Clearing and Forwarding**

Duration: 06 Hours

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>defines clearing and forwarding.</li> <li>traces the evolution of freight forwarding business in Uganda and East Africa.</li> <li>applies customs procedures to clear goods of freight.</li> </ul>	<ul> <li>Meaning of clearing and forwarding</li> <li>Evolution of freight forwarding in Uganda and East Africa</li> <li>Customs procedures and requirements</li> </ul>	<ul> <li>Task the learners to brainstorm the meaning of clearing and forwarding.</li> <li>Guide the learners in a discussion about the evolution of freight in East Africa.</li> <li>Show a video clip on customs procedures and requirements in clearing and forwarding industry.</li> </ul>

Assign the learners to apply customs procedures and comply with customs requirements.

#### **Teaching and Learning Resources**

- Customs documents
- Video shows on clearing and forwarding

# **Sub-module 2: Operations of a Clearing Firm**

Duration: 06 Hours

Competences	Content	Teaching and Learning
dompooned.	GGILGGILG	Strategies
<ul> <li>The learner:</li> <li>identifies the duties and functions of a clearing firm.</li> <li>observes quality and assurance in the clearing and forwarding industry.</li> <li>executes customs services under forwarder's instructions.</li> <li>observes the professional requirements in the clearing and forwarding of goods.</li> </ul>	<ul> <li>Duties and functions of clearing firm</li> <li>Quality deliverance and assurance</li> <li>Customs service and requirements</li> <li>Professional requirements in the clearing and forwarding</li> </ul>	<ul> <li>Lead a guided discussion on the duties and functions of a clearing firm.</li> <li>Guide the learners through illustrations to identify the purpose of quality deliverance and assurance.</li> <li>Group the learners and task them to brainstorm the customs service requirements.</li> <li>Play a video clip for the learners to observe the professional requirements in the clearing and forwarding of goods.</li> </ul>

## **Assessment Strategy**

Assign the learners in groups to discuss and make presentation on:

- i) duties and functions of clearing and forwarding industry.
- ii) quality deliverance and assurance of clearing and forwarding industry.



## **Teaching and Learning Resources**

Clearing and forwarding manuals

# **Sub-module 3: Documentation in Clearing and Forwarding**

Duration: 10 Hours

Duration. 10 mg	our 3	
Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>identifies the documents required for clearing and forwarding of goods at entry points.</li> <li>processes the entry of goods into the country.</li> <li>analyses the causes of rejection of entries.</li> <li>guides customers on the payment procedures and mechanisms for imported goods.</li> </ul>	<ul> <li>Documents         used in clearing         and forwarding</li> <li>Entry         processing         procedures</li> <li>Causes of         rejection of         entries</li> <li>Payment         procedures and         mechanisms</li> </ul>	<ul> <li>Group the learners and task them to identify the documents used in clearing and forwarding.</li> <li>Lead a brainstorm session on the causes of rejection of the goods at entry points.</li> <li>Illustrate the payment procedure and mechanisms for imported goods.</li> </ul>

## **Assessment Strategy**

Present specimen of documents used in clearing and forwarding and task the learners to identify their purposes.

#### **Teaching and Learning Resources**

Samples of documents:

- Commercial invoices
- Bills of lading
- Certificate of origin
- Inspection certificates
- Dock receipt

- Warehouse receipt
- Destination control statements
- Insurance certificate
- Export packaging lists

# **Sub-module 4: Preparation for Export**

Duration: 14 Hours

Competences	Content	Teaching and Learning Strategies
The learner:  • demonstrates the packaging of goods for shipment.  • labels goods to be dispatched.  • clears the stowage for dispatch.	<ul><li>Packaging</li><li>Labelling</li><li>Stowage</li></ul>	<ul> <li>Guide the learners through practice on the packaging, and labelling of the stowage procedures.</li> <li>Organize a field tour to the port for the learners to observe the different packaging and labelling of stowage.</li> </ul>

#### **Assessment Strategy**

Task the learners to discuss the packaging materials commonly used in cargo transit.

## **Teaching and Learning Resources**

- Export packaging lists
- Packaging materials

# **Sub-module 5: Trading Conditions**

**Duration: 10 Hours** 

Competences	Content	Teaching and Learning Strategies
The learner:  • identifies the different freight forwarders codes e.g. UCIFA code, UFFA code.  • inserts forwarders codes onto goods.  • applies international commercial terms (INCOTERMS) in clearing and	<ul> <li>Freight forwarders code</li> <li>INCOTERMS 2010</li> <li>Parties involved in the clearing and forwarding process</li> <li>Insertion of codes</li> <li>Role of Uganda Clearing and Forwarding Agent Association</li> </ul>	<ul> <li>Task the learners to discuss the purpose of the freight forwarders codes.</li> <li>Lead a brainstorming session on the use of the INCOTERMS in international trade.</li> <li>Guide the learners</li> </ul>



Competences	Content	Teaching and
		Learning Strategies
forwarding.		through practice
<ul> <li>analyses the roles of</li> </ul>		to inset
the Uganda Clearing		forwarder's codes.
and forwarding		<ul> <li>Guide a discussion</li> </ul>
Agent Association.		and presentation
		on the roles of
		Uganda Clearing
		and Forwarding
		Agents
		Associations.

Tasks the learners to discuss the activities performed by Uganda Clearing and Forwarding Agent Association.

# **Teaching and Learning Resources**

- List of forwarders codes
- Chart of INCOTERMS

# **Sub-module 6: Clearing Procedures**

Duration: 14 Hours

Competence	Content	Teaching and Learning Strategies
The learner demonstrates the procedures followed in clearing goods at customs stations, seaports and airports for transit and home use.	Clearing procedures:  at customs stations  at seaports  at airports  for transit  home use	<ul> <li>Lead a practical demonstration on the procedures followed in clearing goods at customs stations, seaports, airports, for transit and home use.</li> <li>Organizes a field tour to the customs stations for the learners to observe the procedures applied in clearing goods for different purposes and practice.</li> </ul>

Task the learners to demonstrate the procedures followed in clearing goods at customs stations, seaports and airports for transit and home use.

#### **Teaching and Learning Resources**

- Samples of clearing documents
- Clearing and forwarding manuals

#### **Sub-module 7: Containerization**

Duration: 15 Hours

Competences	Content	Teaching and Learning
_		Strategies
<ul> <li>The learner:</li> <li>defines containerization.</li> <li>identifies the types of containers.</li> <li>analyses the merits and demerits of containerization.</li> <li>demonstrates the sealing of containers.</li> <li>appreciates the prospects for containerization</li> </ul>	<ul> <li>Definition of containerization</li> <li>Types of containers</li> <li>Merits and demerits of containerization</li> <li>Sealing of containers</li> <li>Prospects of containerization</li> </ul>	<ul> <li>Task the learners to define containerization.</li> <li>Lead a guided discussion on the type of containerizations.</li> <li>Group the learners and task them to discuss on the merits and demerits of containerization.</li> <li>Take the learners on a study tour at a goods container warehouse to practise sealing of containers.</li> </ul>

## **Assessment Strategy**

Task the learners to organize a field tour to the Inland Container Depot (ICD) to identify the different types of containers and how they are sealed and make classroom presentations.

#### **Teaching and Learning Resources**

Different containers used in freights



#### **Suggested References**

Baluch, I. (2005). Transport Logistics: Past, present and predictions. Dubai mining Communication.

Freight Professional, (2000). Logistics Approach for Forwarders. London, BIFA.

Lorange, P. (2009). Shipping Strategy: Innovating for Success. Cambridge, Cambridge University press.

Makomboti, W. (1996). East African freight forwarding guide. 4th ed. Nairobi.

Taderera, F. (2010). The pillars of shipping and forwarding: Customs clearing code, Tariffs. Lambert Academic publishing.

# **NCBK111: Bookkeeping**

Duration: 60 Hours

#### Module Overview

This module introduces the learner to the theories and practices of bookkeeping with emphasis on the framework and procedures of recording classifying and summarising business transactions. The learner shall acquire knowledge and understanding of bookkeeping concepts and apply the generally accepted accounting principles to his/her day-to-day business scenarios. It mainly involves recording transactions and preparing source documents, books of account and simple sets of financial statements.

#### **Learning Outcomes**

By the end of this module, the learner should be able to:

- i) prepare source documents.
- ii) maintain ledger accounts.
- iii) prepare basic financial statements.

## **Sub-module 1: Concepts of Bookkeeping**

**Duration 8: Hours** 

Competences	Content	Teaching and Learning Strategies
The learner:  differentiates forms of accounting.  describes the activities and elements in the accounting cycle.  identifies the users and uses of accounting information.  applies accounting	<ul> <li>Definition of bookkeeping</li> <li>Distinction between bookkeeping and accounting</li> <li>Forms of accounting:         <ul> <li>financial accounting</li> <li>cost accounting</li> <li>management accounting</li> </ul> </li> <li>Accounting cycle</li> <li>Importance of accounting information</li> <li>Users and uses of accounting information</li> <li>Accounting concepts, bases, and standards</li> </ul>	<ul> <li>Let the learners brainstorm the differences between bookkeeping and accounting.</li> <li>Lead a guided discussion on the different forms of accounting.</li> <li>Assign the learners to identify users and uses of accounting information.</li> </ul>



Competences	Content	Teaching and
		Learning Strategies
concepts,		<ul> <li>Demonstrate the</li> </ul>
bases and		application of
standards.		accounting
		concepts, bases
		and standards.

## **Assessment Strategies**

Assign the learners to:

- i) discuss the importance of bookkeeping.
- ii) identify the users and uses of accounting information.

## **Teaching and Learning Resource**

Financial Reporting Conceptual framework

# **Sub-module 2: Business Transactions and Source Documents**

**Duration: 8 Hours** 

Competences	Content	Teaching and Learning
		Strategies
The learner:	<ul> <li>Types of</li> </ul>	Lead a guided
<ul> <li>classifies the</li> </ul>	business	discussion on the
business	transactions	types of transactions
transactions.	<ul> <li>Types of</li> </ul>	made by businesses.
<ul> <li>identifies the source</li> </ul>	source	Task the learners to
documents to be	documents	look for copies of
used for each form	<ul> <li>Preparation of</li> </ul>	business source
of business	source	documents and
transaction.	documents	discuss their
<ul> <li>prepares source</li> </ul>		purposes in class.
documents for the		Illustrate the
business.		preparation of
		different source
		documents.

Ask the learners to identify the appropriate source document for each of the classifications of transactions presented.

#### **Teaching and Learning Resources**

- Source documents
- · Ledger books

#### **Sub-module 3: Journals**

Duration: 4 Hours

Duration. + Hours		
Competences	Content	Teaching and Learning Strategies
The learner:  classifies journals according to their purposes.  prepares journals using source documents information.  justifies the importance of using journals.	<ul> <li>Meaning of journal</li> <li>Classification of journals</li> <li>Preparation of journals</li> <li>Importance of journals</li> </ul>	<ul> <li>Illustrate the preparation of different journals.</li> <li>Give the learners exercise to prepare journals.</li> </ul>

# **Assessment Strategies**

Task the learners to:

- i) classify journals according to their purposes.
- ii) record transactions in journals.

## **Teaching and Learning Resources**

Samples of:

- invoices
- vouchers
- credit notes
- debit notes
- receipts
- journal books



# **Sub-module 4: Double Entry System and Ledgers**

**Duration: 8 Hours** 

Competence	Content	Teaching and Learning Strategies
The learner applies double entry rules in recording transactions in ledger accounts.	<ul> <li>Concept of double entry</li> <li>Double entry rules</li> <li>Meaning of a ledger</li> <li>Classification of ledger accounts</li> <li>Source documents</li> <li>Preparation of ledger accounts</li> <li>Balancing ledger accounts</li> </ul>	<ul> <li>Illustrate the concept of double entry system of bookkeeping.</li> <li>Let the learners identify the source documents used in business and discuss their purposes.</li> <li>Demonstrate the recording of business transactions.</li> <li>Guide the learners in the balancing of ledger accounts.</li> </ul>

## **Assessment Strategy**

• Give the learners assignment to record business transactions in the ledgers using double entry system and balance off accounts.

## **Teaching and Learning Resources**

- Source documents
- Ledger books

## **Sub-module 5: Cashbooks**

Duration: 8 Hours

Competences	Content	Teaching and
		Learning Strategies
The learner:	Cashbook as a	Let the learners
<ul> <li>categorises a</li> </ul>	book of original	discuss the
cashbook as a	or prime entry	purpose of
book of	(cash receipts and	preparing
original/prime	cash payments	cashbooks for the

Competences	Content	Teaching and
		Learning Strategies
entry (journal) as well as a principle book of accounts (ledger).  identifies different types of cashbooks.  records transactions in cashbooks.  prepares a petty cashbook following the imprest system.	journal)  Cashbook as a ledger book (with debit and credit sides taking on double entry)  Types of cashbooks (single column, double column and three column cashbooks)  Posting cash, bank and discount transactions in the cashbook (including contra entries)  Two column cashbook  Three column cashbook  Petty cashbook	business.  Guide the learners on the types of cashbooks.  Provide the learners with information from which to prepare different cashbooks.  Demonstrate the preparing of a petty cashbook using imprest system.

Assess the learners on the preparation of cashbooks.

# **Teaching and Learning Resources**

- Cashbooks
- Source documents (receipts, cheques, bank statements)
- Payment vouchers



#### **Sub-module 6: Trial Balance**

Duration: 6 Hours

Competences	Content	Teaching and Learning Strategies
The learner:  • identifies the purpose/uses of a trial balance.  • prepares a trial balance.	<ul> <li>Meaning of trial balance</li> <li>Purpose/uses of a trial balance</li> <li>Preparation of trial balance</li> <li>Errors detected and not detected by trial balance</li> </ul>	<ul> <li>Guide the learners on the purpose of a trial balance.</li> <li>Let the learners prepare a trial balance from a given set of information.</li> </ul>

#### **Assessment Strategies**

Give the learners exercise to:

- i) identify errors of the trial balance.
- ii) extract the trial balance.

## **Teaching and Learning Resources**

- Ledger books
- Format of a trial balance

# **Sub-module 7: Preparation of Financial Statements**

Duration: 10 Hours

Content	Teaching and Learning Strategies
<ul> <li>Elements of financial statements (incomes, expenses, gross profit/loss, net profit/loss, assets, liabilities and capital)</li> <li>Trading account and determination of gross profit or gross loss</li> <li>Profit and loss account and the determination of net profit or net loss</li> </ul>	<ul> <li>Guide the learners in classifying financial information into elements of financial statements.</li> <li>Demonstrate the preparation of financial statements.</li> <li>Task the learners to prepare final</li> </ul>
	<ul> <li>Elements of financial statements (incomes, expenses, gross profit/loss, net profit/loss, assets, liabilities and capital)</li> <li>Trading account and determination of gross profit or gross loss</li> <li>Profit and loss account and the determination</li> </ul>

Competences	Content	Teaching and Learning Strategies
• interprets the balance sheet equation.	<ul> <li>Combined trading, profit and loss account</li> <li>Accounting equation and the balance sheet</li> <li>Balance sheet and determination of financial position</li> </ul>	accounts and balance sheet using different formats.

Task the learners to prepare financial statements from a set of financial transactions.

# **Teaching and Learning Resources**

- Financial statements
- Accounting manuals
- Calculator
- Ruler

#### **Sub-module 8: Bank Reconciliation**

**Duration: 8 Hours** 

Competences	Content	Teaching and
		Learning Strategies
<ul> <li>The learner:</li> <li>explains the importance of bank reconciliation.</li> <li>prepares a bank statement.</li> <li>identifies the discrepancies between a cashbook and a bank statement.</li> <li>adjusts the cashbook.</li> <li>reconciles the</li> </ul>	<ul> <li>The need for bank reconciliation</li> <li>Posting bank transactions in the bank statement</li> <li>Comparing the cashbook and the bank statement (practical)</li> <li>Causes of differences between the cashbook and the bank statement</li> <li>Adjusting or amending the cashbook</li> <li>Preparation of bank reconciliation statement starting</li> </ul>	<ul> <li>Demonstrate the process of identifying discrepancies using a cashbook and a bank statement.</li> <li>Guide the learners to correct the cashbook and prepare bank reconciliation statements.</li> </ul>



Competences	Content	Teaching and
		Learning Strategies
cashbook and	with:	
the bank	- adjusted	
statement by	cashbook	
preparing a	balance	
bank	<ul> <li>cashbook balance</li> </ul>	
reconciliation	<ul> <li>bank Statement</li> </ul>	
statement.	balance	
	<ul> <li>bank overdraft</li> </ul>	

#### **Assessment Strategies**

Give the learners tasks to:

- i) identify the causes of discrepancies between cashbook and bank statement.
- ii) update the cashbook.
- iii) reconcile the cashbook balance with the bank statement balance.

#### **Teaching and Learning Resources**

- · Cash deposit slips
- Cheques deposit slips
- Withdrawal forms
- Cheques
- Cashbooks
- Bank statements

## **Suggested References**

- Wood F. & Sangster (2018). Business Accounting 1, 14th ed. Pearson Publishers.
- Jennings, A. R. (2008). Financial Accounting, 10th ed. London, DP Publications Ltd.
- Saleemi, N. A. (2010). Financial Accounting Simplified. London, Champman & Hall.
- Elliott, B. & Elliott, J. (2007). Financial Accounting and Reporting, 6th ed. London, Financial Times Prentice Hall.
- Stickney, C. P. & Weil, R. L. (2008). Financial Accounting: An Introduction to Concepts, Methods and Uses. Mason, South-Western College.

## **NCCS 112: Basic Communication Skills**

Duration: 45 Hours

#### Module Overview

The module provides the learner with an opportunity to develop communication skills and get along with others through reading, writing, speaking, listening and interpretation of body language. The learner shall acquire skills needed to perform business tasks such as welcoming clients, consulting, giving the necessary advice and making simple report.

#### **Learning Outcomes**

By the end of this module, the learner should be able to:

- i) communicate effectively with business stakeholders.
- ii) handle correspondences at operational levels.

#### **Sub-module: 1: Introduction to Communication**

Duration: 04 Hours

Competences	Content	Teaching and Learning Strategies
The learner:  defines communication.  identifies the importance of communication in business.  classifies the categories of communication.  applies the different forms of communication.	<ul> <li>Meaning of communication</li> <li>Importance of communication</li> <li>Classification of communication (internal and external)</li> <li>Forms of communication (formal and informal)</li> </ul>	<ul> <li>Lead the learners to brainstorm the definition of communication.</li> <li>Brainstorm the importance of communication.</li> <li>Lead a guided discussion on the types and forms of communication.</li> <li>Demonstrate to the learners the forms of communication.</li> </ul>

#### **Assessment Strategy**

Task the learners to identify the types and forms of communication.



#### **Teaching and Learning Resources**

- Video show on the forms of communication
- Internet facilities

#### **Sub-module 2: Grammar**

Duration: 06 Hours

Competences	Content	Teaching and
		<b>Learning Strategies</b>
The learner:	<ul> <li>Parts of speech (nouns,</li> </ul>	Guide a
<ul> <li>uses correct</li> </ul>	pronouns, verbs,	discussion on
grammar in	adverbs, adjectives,	parts of speech.
speeches.	conjunctions and	Give exercises
<ul> <li>spells words</li> </ul>	interjections)	on spellings of
correctly.	<ul> <li>Spellings</li> </ul>	words.
<ul> <li>constructs</li> </ul>	• Tenses	Organise a
sentences using	<ul> <li>Pronunciation</li> </ul>	tutorial for
the right tenses.		tenses and
<ul> <li>pronounces</li> </ul>		pronunciations.
words correctly.		

## **Assessment Strategies**

- i) Give the learners tasks to construct sentences using nouns, verbs, adverbs and pronouns.
- ii) Task the learners to apply different tenses to construct meaningful sentences.
- iii) Task the learners to read a text and take note of their pronunciation of words

#### **Teaching and Learning Resources**

- English dictionary
- Written speeches

## **Sub-module 3: Communication Process**

Duration: 06 Hours

Competences	Content	Teaching and Learning
		Strategies
The learner:  describes the elements of communication.  develops the communication channel.  identifies barriers to effective communication  identifies solutions to the barriers to effective communication	<ul> <li>Elements of communication process</li> <li>Channels of communication</li> <li>Barriers to effective communication</li> <li>Solution to the barriers of communication</li> </ul>	<ul> <li>Illustrate to the learners the communication process.</li> <li>Illustrate the channels of communication.</li> <li>Task the learners to suggest ways of overcoming barriers to effective communication.</li> </ul>

# **Assessment Strategies**

Task the learners to describe:

- i) communication process.
- ii) barriers to effective communication.

#### **Sub-module 4: Written Communication**

Duration: 10 Hours

Competences	Content	Teaching and Learning
		Strategies
The learner:     writes business correspondences.     writes reports.     prepares memos.	<ul> <li>Business letters</li> <li>Curriculum vitae</li> <li>Applications</li> <li>Business reports</li> <li>Memorandum</li> <li>Notices</li> </ul>	<ul> <li>Guide the learners on how to write business letters, notices, memos and reports.</li> <li>Let the learners practise written communication.</li> </ul>



Give the learners exercises to write business letters, memos, notices and reports.

#### **Teaching and Learning Resources**

Samples of:

- business letters
- curriculum vitae
- application letters
- business reports
- memorandum
- notices

#### **Sub-module 5: Oral Communication**

Duration: 8 Hours

Competences	Content	Teaching and Learning
		Strategies
The learner:  • justifies the importance of oral communication  • organises meetings  • practises negotiations for better business terms.  • makes effective public speeches.	<ul> <li>Importance of oral communication</li> <li>Meetings</li> <li>Negotiations</li> <li>Public speeches</li> </ul>	<ul> <li>Use a video recording on how to conduct meetings.</li> <li>Organise role-plays for the learners to demonstrate conducting meetings and negotiations.</li> <li>Organise debates for the learners to practise making public speeches.</li> </ul>

## **Assessment Strategies**

Let the learners:

- i) discuss the roles of a chairperson and secretary to a meeting.
- ii) make class presentations on how to conduct meetings and business negotiations.
- iii) task the learners to demonstrate how to conduct a meeting by roleplaying.

## **Teaching and Learning Resources**

- Video recording
- Film shows on meetings, negotiations and public speaking

## **Sub-module 6: Non-verbal Communication**

Duration: 06 Hours

Competences	Content	Teaching and
_		<b>Learning Strategies</b>
The learner:	Types of non- verbal	<ul> <li>Use a video</li> </ul>
<ul> <li>applies non-</li> </ul>	communication:	recording
verbal	<ul> <li>body language</li> </ul>	reflecting different
communication	- facial	non-verbal
to express	expressions	communications.
feelings.	- gestures	<ul> <li>Organise role-</li> </ul>
<ul> <li>interprets the</li> </ul>	- postures	plays in for the
non-verbal	Eye contact	learners to
communication	<ul> <li>Advantages and</li> </ul>	emulate different
made by others	disadvantages of non-	non-verbal
correctly.	verbal	communication
<ul> <li>analyses the</li> </ul>	communication	styles.
advantages and		
disadvantages of		
non-verbal		
communication.		

## **Assessment Strategy**

Ask the learners to describe the different types of non-verbal communications.



## **Sub-module 7: Listening**

Duration: 5 Hours

Competences	Content	Teaching and
		Learning Strategies
The learner:	<ul> <li>Importance of</li> </ul>	<ul> <li>Organise a video</li> </ul>
<ul> <li>justifies the</li> </ul>	listening	show on listening
importance of	<ul> <li>Barriers to</li> </ul>	behaviour.
effective listening.	effective	<ul> <li>Conduct role-plays</li> </ul>
<ul> <li>listens effectively.</li> </ul>	listening	on the listening
<ul> <li>identifies the causes</li> </ul>		modes.
of poor listening		
skills.		

#### **Assessment Strategy**

Assess the learners on the listening skills by use of audio players.

#### **Teaching and Learning Resource**

- Video clip
- Audio recorder

#### **Suggested References**

Akumu, H. T. (2014). A guide to Communication Skills, 1st ed. Kampala.

Chester L. W. & Vanneman, E. (1983). Business Communications. Edward Amold, London.

Komunda, B. M. (2005). Business Communication Skills (2nd Ed). Kampala, Mukono Printing and Publishing Company.

Wardrope, W. J. & Bayless, M. L. (2009). Oral Business Communication; Instructions in Business Schools: Journal of Education for Business. Florida, Pearson's publishing.

## **NCBE114: Introduction to Business Ethics**

Duration: 45 Hours

#### Module Overview

In a competitive business world, customers and other business stakeholders rely heavily on the integrity of the business managers/operators. With business ethics training, the learner shall be able to acquire the morals and behaviours needed to compete favourably in the open markets.

#### **Learning Outcomes**

By the end of this module, the learner should be able to:

- i) develop a sense of moral obligation.
- ii) exhibit acceptable moral behaviour in business dealings.

## **Sub-module 1: Concepts of Business Ethics**

**Duration: 9 Hours** 

Competences	Content	Teaching and Learning
		Strategies
<ul> <li>The learner:</li> <li>describes the basic concepts of business ethics.</li> <li>exhibits ethical code.</li> <li>complies with the ethical rules and policies of business.</li> <li>discusses the importance of business ethics.</li> </ul>	<ul> <li>Meaning of ethics</li> <li>Ethical code</li> <li>Ethical policies</li> <li>Compliance with ethical rules</li> <li>Importance of business ethics</li> </ul>	<ul> <li>Demonstrate the ethical code.</li> <li>Assign the learners to identify the importance of business ethics.</li> <li>Let the learners role-play business ethics.</li> </ul>

#### **Assessment Strategies**

- i) Let the learners research the required business ethics.
- ii) Assess the learners on how they view their roles in cases of business ethics.
- iii) Let the learners role-play business ethics.



## **Teaching and Learning Resources**

- Film shows
- Business norms
- Internet

# **Sub-module 2: Organisational Ethics**

**Duration: 10 Hours** 

Competences	Content	Teaching and Learning
		Strategies
The learner:	Ethical principles	Guide learners about the
<ul> <li>analyses organisational</li> </ul>	<ul> <li>Professional</li> </ul>	ethical principles.
ethics.	ethics	Demonstrate to the
<ul> <li>describes money</li> </ul>	• Ethical	learners the professional
laundering.	safeguards	ethics.
<ul> <li>follows ethical principles.</li> </ul>	<ul> <li>Corporate social</li> </ul>	<ul> <li>Ask the learners to</li> </ul>
<ul> <li>safeguards professional</li> </ul>	responsibility	discuss in groups the
ethics.		measures to safeguard
• controls corporate crime.		ethical behaviour.
<ul> <li>observes professional</li> </ul>		
ethics.		

## **Assessment Strategy**

Test the learners on the importance of business ethics.

## **Teaching and Learning Resources**

Samples of business rules and regulations

# **Sub-module 3: Managerial Ethics**

**Duration: 10 Hours** 

Competences	Content	Teaching and Learning
		Strategies
The learner:	Ethical issues in	Demonstrate ethical
<ul> <li>justifies the concept</li> </ul>	business	leadership.
of ethical leadership.	• Ethical	<ul> <li>Invite a business person</li> </ul>
<ul> <li>makes ethical</li> </ul>	leadership	to guide the learners on
decisions.	<ul> <li>Ethical decision-</li> </ul>	ethical behaviour in

Competences	Content	Teaching and Learning
		Strategies
<ul> <li>identifies</li> </ul>	making	business.
subordinates' ethical	<ul> <li>Ethical conflicts</li> </ul>	Guide the learners on
issues.	and dilemmas	how to handle
<ul> <li>exercises social</li> </ul>		subordinates' ethical
responsibility.		issues.
<ul> <li>observes corporate</li> </ul>		
governance.		

Give the learners assignment on how to monitor ethical behaviour within a business.

#### Sub-module 4: Unethical Behaviour

**Duration: 16 Hours** 

Competences	Content	Teaching and Learning
		Strategy
The learner:	<ul> <li>Meaning of</li> </ul>	Let the learners role-
<ul> <li>defines unethical</li> </ul>	unethical	play the unethical
behaviour.	behaviour	behaviours and how
<ul> <li>analyses unethical</li> </ul>	<ul> <li>Recognising</li> </ul>	they can be minimised.
issues related to	unethical behaviour	
business.	<ul> <li>Fraud in business</li> </ul>	
<ul> <li>sets mitigation</li> </ul>	<ul> <li>Corruption</li> </ul>	
measures to	<ul> <li>Conflict of interest</li> </ul>	
control	<ul> <li>Organisational</li> </ul>	
unethical	violence	
behaviours in	<ul> <li>Consequences of</li> </ul>	
business.	unethical behaviour	
	<ul> <li>Controlling</li> </ul>	
	unethical	
	behaviour	

## **Suggested References**

Duska, R. F. (2007). Contemporary Reflections on Business Ethics, Vol. 23. Boston, Springer.



- Halbert, T. & Ingulli, E. (2003). Law and Ethics in business environment, 4th ed. New York, South-Western Publishing Company.
- Michael, E. P. & Mark, R. K. (2006). Strategy and Society: the Link between Competitive Advantage and Social Responsibility. Harvard Business Review.
- Stanwick, P. (2013). Understanding Business Ethics, 2nd ed. Auburn, Auburn University printing and publication.
- William, M. E. & Edward F. R. (2008). "A Stakeholder Theory of Modern Corporation: Kantian 2 Ethical Theory of Business; N J: Prentice Hall.

# **NCCF 115:** Customs Operations

Duration: 60 Hours

#### Module Overview

All items imported into a country have to be custom cleared. This module shall acquaint the learner with knowledge, skills, and competences in carrying out customs operations on the goods to be exported, imported, or banned by the government from being exported or imported. The module requires the learner to be able to coordinate the international trade by implementing the policies related to import and export of goods and services.

#### **Learning Outcomes**

By the end of this module, the learner should be able to:

- i) facilitate international movement of people, goods, and services.
- ii) warehouse the cargo at the customs bonded areas.
- iii) verify customs cargo and documents.
- iv) collect customs duties.

## **Sub-module1: Introduction to Customs Operations**

Duration: 8 Hours

Competence	Content	Teaching and Learning Strategies
The learner:  • defines customs.  • analyses the history of customs operations.  • defines the functions of customs operations.  • observes the rules of cargo control.	<ul> <li>Meaning of customs</li> <li>Historical background of customs operations</li> <li>Functions of customs</li> <li>Control of cargoes</li> </ul>	<ul> <li>Let the learners brainstorm the meaning of customs.</li> <li>Give the learners tasks to research the historical background of customs operations and make classroom discussions.</li> <li>Lead a guided discussion on the functions of customs.</li> <li>Guide the learners through demonstration to control cargo at the ports.</li> </ul>



Task the learners to discuss the functions of customs in international trade.

#### **Teaching and Learning Resources**

- Receipts
- Goods received notes

#### **Sub-module 2: Transit Goods**

Duration: 8 Hours

Competences	Content	Teaching and Learning Strategies
The learner:  differentiates between goods in transit and goods in transhipment.  analyses the conditions under which goods move in transit.  identifies the documents used in customs operations.  describes the process of transhipment.	<ul> <li>Goods in transit and goods in transhipment</li> <li>Conditions under which goods move in transit</li> <li>Documents involved in customs operations</li> <li>Transhipment process</li> </ul>	<ul> <li>Let the learners         brainstorm the         difference between         goods in transit and         goods in transhipment.</li> <li>Guide the learners in a         discussion on the         conditions under which         goods move in transit         and the documents         involved in customs         operations.</li> <li>Guide a discussion on         the process of         transhipment.</li> </ul>

## **Assessment Strategy**

Give the learners assignments to discuss in groups the conditions under which goods move in transit and the documents involved in customs operations.

## **Teaching and Learning Resources**

Specimen documents such as:

- packaging lists
- shipment bills
- certificate of origin

## **Sub-module 3: Security in Customs Operations**

Duration: 12 Hours

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>identifies the securities applied in customs operations.</li> <li>analyses the roles of the different securities in clearing goods.</li> </ul>	<ul> <li>Bonds</li> <li>Guarantee</li> <li>Deposit</li> <li>Role of each security in clearing goods</li> </ul>	<ul> <li>Guide the learners in a discussion on the purpose of bonds, guarantees and deposits in customs operations.</li> <li>Let the learners brainstorm the roles of different securities in clearing goods.</li> </ul>

# **Assessment Strategy**

Give the learners assignments to discuss in groups the types of securities used in customs operations.

#### **Teaching and Learning Resources**

Samples of security documents

# **Sub-module 4: Document Processing Centre (DPC) Operations**

Duration: 12 Hours

Competences	Content	Teaching and Learning
		Strategies
<ul> <li>The learner:</li> <li>demonstrates the entry procedures followed at the DPC.</li> <li>observes the need for single customs territory procedure.</li> <li>demonstrates the examination of cargo.</li> <li>identifies the goods under temporary importation.</li> <li>observes the customs legal framework.</li> </ul>	<ul> <li>Entry procedures at the DPC</li> <li>Procedures of single customs territory (SCT)</li> <li>Examination of cargo</li> <li>Goods under customs control</li> <li>Temporary importation of goods</li> <li>The customs legal framework</li> </ul>	<ul> <li>Take the learners for a field study at a customs centre to observe the operations of the DPC and the examination of cargo.</li> <li>Invite a customs officer to guide learners on the customs legal framework.</li> </ul>



Give the learners tasks to make reports on the entry procedures at the DPC and make presentations.

#### **Teaching and Learning Resources**

Specimen documents such as:

- customs tariff books
- purchases order
- sales invoice
- packaging lists
- shipment bills
- · certificate of origin

#### **Sub-module 5: Offences and Penalties in Customs**

**Duration: 10 Hours** 

Duration. 10 flours		
Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>analyses circumstances under which goods are seized or forfeited at customs.</li> <li>guides on the compensation processes for goods lost under export.</li> <li>applies the Customs Act in cases of seizure or loss of goods.</li> </ul>	<ul> <li>Seizures of goods</li> <li>Forfeiture of goods</li> <li>Export/import compensation</li> <li>Customs Act</li> </ul>	<ul> <li>Lead a guided discussion on the reasons for seizure and forfeiture of goods at customs.</li> <li>Guide the learners in a discussion on the compensations that can be given to a customer for loss of goods on export or import.</li> <li>Lead a guided discussion on the Customs Act.</li> </ul>

#### **Assessment Strategy**

Task the learners to discuss reasons for forfeiture and seizure of goods at customs.

#### **Teaching and Learning Resources**

- Customs Act
- Guidelines on loss of goods

# **Sub-module 6: Airport Clearance**

Duration: 10 Hours

Competences	Content	Teaching and Learning Strategies
<ul> <li>Observes the procedures for clearing passengers at the CPT.</li> <li>demonstrates the procedures used to clear goods at the airport cargo terminals and bonds.</li> <li>identifies the documents used for clearance at the airport.</li> </ul>	<ul> <li>Procedures at customs passenger terminal (CPT).</li> <li>Customs procedures at cargo terminals</li> <li>Procedures at the bonds</li> <li>Documentations</li> </ul>	<ul> <li>Guide the learners through demonstration on the procedures for passenger and cargo clearance at the airport.</li> <li>Organize a field study to the airport for the learners to get acquainted with the processes of passenger and cargo clearance.</li> </ul>

#### **Assessment Strategy**

Task the learners to identify and discuss the documents used for air travel.

## **Teaching and Learning Resources**

- Airway bills
- Air tickets
- Passports
- Visas
- Cargo identifiers and receipts



#### **Suggested References**

- Baker, T. (2002). Dealing with Customs and Excise; Administration, Appeals, Disputes and Investigation, Tolley Publishers.
- Baluch, I. (2005). Transport Logistics: Past, present and predictions. Dubai mining Communication
- Freight Professional, (2000). Logistics Approach for Forwarders. London, BIFA.
- Lawrence, J. B. (1983). Customs Laws and Administration. Ocean Publication.
- Lorange, P. (2009). Shipping Strategy: Innovating for Success. Cambridge.

  Cambridge, University press.
- Makomboti, W. (1996). East African Freight Forwarding Guide. 4th ed. Nairobi.
- Taderera, F. (2010). The Pillars of Shipping and Forwarding: Customs Clearing Code, Tariffs. Lambert Academic Publishing.

# NCCF 116: Real-Life Project 1

Duration: 60 Hours

#### **Module Overview**

The module is designed to introduce the learner to real-life activities that shall motivate him/her to lookout for business opportunities and develop his/her skills to plan and work in a real-life context to build employable skills.

#### **Learning Outcome**

By the end of this module, the learner should be able to identify a project, plan for the source of funds and other required resources to start up a real-life project related to the programme.

## **Project Identification and Planning**

**Duration: 120 Hours** 

Duration: 120 Hours			
Competences	Content	Teaching and Learning	
		Strategies	
<ul> <li>The learner:</li> <li>identifies business opportunities.</li> <li>mobilizes capital for a business.</li> <li>plans for financial resources in a business.</li> <li>draws a simple budget.</li> <li>selects an appropriate project for implementation.</li> </ul>	<ul> <li>Identification         of project         opportunities</li> <li>Identification         of resources to         be used</li> <li>Budgeting</li> </ul>	<ul> <li>Let the learners brainstorm the possible projects that can be established.</li> <li>Guide a discussion on the possible sources of funding for simple projects.</li> <li>Illustrate the budgeting for a simple real-life project for the learners to base on to make their own.</li> <li>Guide the learners on the selection of viable projects to run.</li> </ul>	



#### Sample Projects

- Designing documents such as:
  - receipt books
  - invoices
  - vouchers
  - local purchases orders
- Processing visas
- Generation of labels for goods
- Money changing

A learner may select one of these projects or take on any other of his/her choice to run during the programme.

#### **Suggested References**

- Harold, K. (2010). Project Management: A Practical Planning and Implementation Guide; CBPS Publisher & Distributors Nairobi.
- Jason, W. (2006). The Project Management Life Cycle: A Complete Step by Step Method for Initiating, Planning, Executing and Closing a Project Successfully. New York, McGraw Hill Publishing Company Ltd.
- Kerzner, H. (2002). Project Management: A System Approach to Planning, Scheduling & Controlling, 2nd ed. California, CBP Publishing Company.
- Lewis, J. P. (2004). Project Planning Schedule and Control: A Hands-on Guide to Bringing Projects in on Time and on Budget. New Delhi, New Age International (P) limited Publishers.

# Detailed Module Description for Year 1 Semester 2

#### **NCCF 121: Customs Tariffs**

Duration: 60 Hours

#### **Module Overview**

This module introduces the learner to the general rules of origin and principles of customs tariffs, as well as the criteria needed to determine the customs duties and restrictions. The learner shall be acquainted with skills that make trade practices safer, such as import bans and prohibitions, discriminatory restrictions, tariffs and quotas, among others.

#### **Learning Outcomes**

By the end of this module, the learner should be able to:

- i) classify goods and services.
- ii) apply the customs rates to compute duties.
- iii) file customs duties with the World Trade Organisations (WTO).

#### **Sub-module 1: Introduction to Customs Tariffs**

**Duration: 08 Hours** 

Competences	Content	Teaching and
		<b>Learning Strategies</b>
The learner:     defines tariff.     identifies the types of tariffs imposed on goods and services.     justifies the arguments in favour and against tariffs.	<ul> <li>Meaning of tariff</li> <li>Types of tariffs:         <ul> <li>import quotas</li> <li>specific tariffs</li> <li>ad valorem tariffs</li> <li>licenses</li> <li>voluntary export restraints</li> </ul> </li> <li>Arguments for and against tariffs</li> </ul>	<ul> <li>Let the learners brainstorm the meaning of tariff.</li> <li>Lead a guided discussion on the types of tariffs.</li> <li>Leads a guided discussion on the nomenclature, tariffs and customs classification.</li> </ul>



## **Assessment Strategies**

Give the learners tasks to discuss in groups:

- i) types of tariffs.
- ii) why countries impose tariffs on products from other countries.

## **Teaching and Learning Resources**

- Customs tariff book
- List of tariff rates

#### **Sub-module 2: Classification of Tariffs**

**Duration: 12 Hours** 

Competences	Content	Teaching and Learning Strategies
The learner  classifies tariffs based on the nature of product and purpose of the tariff. method of imposing, discrimination and retaliation.  analyses the conditions for classifying tariffs.  evaluates goods for tariff purposes.  designs codes for commodity identification.	<ul> <li>Classification of tariffs based on:         <ul> <li>products</li> <li>purpose</li> <li>criteria for imposition</li> <li>discrimination</li> <li>retaliation</li> </ul> </li> <li>Conditions for classification</li> <li>Valuation of goods</li> <li>Commodity codes</li> </ul>	<ul> <li>Let the learners discuss in groups the categories of tariffs.</li> <li>Lead a guided discussion on reference books used for classification.</li> <li>Lead a guided discussion on the conditions under which tariffs are imposed on goods and services.</li> <li>Guide the learners through practice to evaluate goods for import and export</li> <li>Demonstrate the insertion of codes on import and export products.</li> </ul>

## **Assessment Strategy**

Task the learners to discuss classifications of tariffs.

#### **Teaching and Learning Resources**

- List of tariff products
- Chart of tariff classifications
- Samples of product codes

# **Sub-module 3: The Harmonised System of Tariffs**

Duration: 14 Hours

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>describes the commodities using codes.</li> <li>analyses the structure and composition of the harmonized systems.</li> <li>groups the sections of harmonized system for the traded goods.</li> <li>observes the rules that govern the harmonized system of tariffs.</li> <li>identifies the uses and advantages of the harmonized system.</li> </ul>	<ul> <li>Commodity description and coding</li> <li>Structure of the harmonized system</li> <li>Composition of the harmonized system</li> <li>General rules for interpretation of harmonized system</li> <li>Numbering chapters and headings</li> <li>Uses of the harmonized system Advantages of harmonized system</li> </ul>	<ul> <li>Guide the learners through a practical demonstration of the coding of commodities.</li> <li>Illustrate for the learners the structure and composition of the harmonized system.</li> <li>Demonstrate to the learners the sections and numbering of chapters and headings in the harmonized system.</li> <li>Demonstrate to the learners the sections and numbering of chapters and headings in the learners the sections and numbering of chapters and headings in the harmonized system.</li> <li>Leads a brainstorming session on the advantages of harmonized system.</li> </ul>

# **Assessment Strategies**

Task the learners to discuss and present:

- i) uses and advantages of the harmonised systems.
- ii) general grouping of sections and the numbering of chapters and headings in the harmonised system.



## **Teaching and Learning Resources**

- Sample structure of harmonised system
- Commodity codes

# **Sub-module 4: Principles of Classification**

Duration: 10 Hours

Competences	Content	Teaching and Learning
The learner:  • interprets the general rules for classifying goods for foreign trade.  • applies the tariff classification rules of interpretation when classifying goods for export.  • assigns abbreviations and symbols to the goods.  • identifies sensitive items for tariff purposes.	<ul> <li>General rules for classification of goods</li> <li>Tariff classification rules of interpretation</li> <li>Classification techniques</li> <li>Abbreviations and symbols</li> <li>Sensitive items</li> </ul>	<ul> <li>Lead a guided discussion on the general rules applied in classification of goods for export.</li> <li>Invite a customs official to guide the learners on the interpretation of the tariff classification rules, abbreviations and symbols.</li> <li>Demonstrate the insertion of the classification abbreviations and symbols.</li> <li>Tasks the learners to brainstorm the sensitive products that should be tariffed highly.</li> </ul>

# **Assessment Strategy**

Task the learners to describe the techniques used in the tariff classification.

#### **Teaching and Learning Resources**

- Copy of rules on principles of classification
- Sample codes and symbols
- Samples of classified items

# **Sub-module 5: Duty Computation**

**Duration: 16 Hours** 

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>implements the import duty set by authorities.</li> <li>observes the CIF of goods during transit.</li> <li>computes the duties imposed during the importation and exportation of goods.</li> <li>develops a worksheet for the duties.</li> </ul>	<ul> <li>Import duty determination</li> <li>Determining the cost insurance and freight (CIF)</li> <li>Determining customs value (CV)</li> <li>Calculating duties:         <ul> <li>import duty</li> <li>excise duty</li> <li>VAT</li> <li>withholding Tax</li> <li>environmental levy</li> <li>infrastructural levy</li> <li>COMESA duty</li> </ul> </li> <li>Computing for penalties</li> <li>Duty worksheets</li> </ul>	<ul> <li>Lead a guided demonstration on the determination of import duties, CIF and the customs values.</li> <li>Guide the learners through practice to compute the duties for imports and exports.</li> <li>Give the learners tasks to design a duty worksheet.</li> </ul>

#### **Assessment Strategy**

Provide the learners with cases from which to compute the various duties.

# **Teaching and Learning Resources**

- Calculator
- Cost sheet
- Price lists
- Duty rates

#### **Suggested References**

Baker, T. (2002). Dealing with Customs and Excise; Administration, Appeals, Disputes and Investigation. Tolley Publishers.

Lawrence, J. B. (2008). Customs Laws and Administration, Ocean Publication.

Wulf & Jose, B. S. (2004). Edited Customs Modernization Hand book. EAC. (2012). Common External Tariffs. Arusha, East African Publication.



# NCCF 122: Fundamentals of Shipping Practice

Duration: 75 Hours

#### **Module Overview**

This module is intended to develop the learner's abilities to organise sea transport, port management and trade. It involves processing of marine documents and clearing the cargo for shipment.

#### **Learning Outcomes**

By the end of this module, the learner should be able to:

- i) interpret freight charges.
- ii) mobilise the ships for safe marine transport.

## **Sub-module 1: Introduction to Shipping Practices**

Duration: 09 Hours

Daration. 07 Hours		
Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>defines the shipping concepts and their relevancy in overseas trade.</li> <li>analyses the genesis of the shipping industry.</li> <li>identifies the types of ships across the world.</li> </ul>	<ul> <li>Overview of shipping</li> <li>Relevancy of shipping</li> <li>History of shipping</li> <li>Shipping industry</li> <li>Genesis of a ship</li> <li>Types of ships</li> </ul>	<ul> <li>Take the learners through the genesis of ships and the shipping industry.</li> <li>Let the learners brainstorm the relevancy of shipping.</li> <li>Use video shows to enlighten the learners on the types of ships.</li> </ul>

#### **Assessment Strategy**

Assign the learners to discuss the importance of the shipping industry in business.

## **Teaching and Learning Resources**

- DVD players
- Video recordings

- Charts of ship pictures
- Internet

# **Sub-module 2: Maritime Transport**

**Duration: 14 Hours** 

Competences	Content	Teaching and Learning Strategies
The learner:  observes the regulations of maritime transport.  describes the goods carried by sea.  identifies the dangerous cargo for shipment.  observes the Hague rules of carrying goods by sea.  packs and labels the goods to be transported by sea.  analyses the advantages and disadvantages of transporting goods by sea.	<ul> <li>Regulations of maritime transport</li> <li>Goods carried by sea</li> <li>Dangerous cargo</li> <li>Hague rules</li> <li>Packing and labelling for sea transport</li> <li>Merits and demerits of marine transport</li> </ul>	<ul> <li>Lead a group discussion on the regulations of maritime transport.</li> <li>Organize a field trip to sea port to expose the learners to the ships and goods carried and not be carried by sea.</li> <li>Demonstrate the packing and labelling of goods for the learners to emulate.</li> <li>Lead a brainstorming session on the advantages and disadvantages of transporting goods by sea.</li> </ul>

#### **Assessment Strategies**

Task learners to:

- i) demonstrate the process of packing and labelling goods for sea transport.
- ii) describe the dangerous cargo for marine transport.

# **Teaching and Learning Resources**

- Regulations of maritime transport
- Hague Regulations
- Pictures of dangerous marine cargo



# **Sub-module 3: Geography of Sea Transport**

**Duration: 8 Hours** 

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>relates with the shipping lines for marine transport.</li> <li>identifies the major world ports.</li> <li>relates the marine transport with the other modes of transport.</li> </ul>	<ul> <li>Shipping lines</li> <li>Major world ports</li> <li>Relationship with other modes of transport</li> </ul>	<ul> <li>Lead a guided discussion on the roles of shipping lines during marine transport.</li> <li>Let the learners brainstorm the major ports in the world.</li> <li>Guide a discussion on the relationship between the marine transport and other modes of transport.</li> </ul>

#### **Assessment Strategies**

Give the learners tasks to:

- i) identify the major ports in the world.
- ii) discuss the relationship between sea transport and other modes of transport.

#### **Teaching and Learning Resources**

- Shipping lines manuals
- shipping schedule

## **Sub-module 4: Shipping Service**

Duration: 14 Hours

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>demonstrates operation of liner and tramp services.</li> <li>signs a liner conference with a shipping industry to provide scheduled cargo and passenger services.</li> </ul>	<ul> <li>Liner services</li> <li>Tramp services</li> <li>Liner conferences and/or consortia</li> <li>Non-conference liner</li> <li>Specialized traffic</li> </ul>	<ul> <li>Lead a demonstration on the concepts of liner service and tramp service.</li> <li>Lead a group discussion on liner</li> </ul>

Competences	Content	Teaching and
		Learning Strategies
<ul> <li>provides the non-conference liner services.</li> <li>offers specialised cargo services during high traffic freights.</li> <li>identifies specialized traffic.</li> <li>demonstrates the</li> </ul>	• LASH • RO/RO • BACAT	conferences and/or consortia, and non-conference liner.  • Demonstrate to the learners the concepts of specialized traffic.  • Organize a field trip
wheeled cargo loading by special techniques of LASH, RO/RO and BACAT.		to physically see the special vessel handling activities.

Task the learners to role-play the loading of wheeled cargo by LASH,  $\ensuremath{\text{RO/RO}}$  and  $\ensuremath{\text{BACAT}}$  techniques.

#### **Teaching and Learning Resources**

- Video recordings of cargo loading
- Specimen of shipping agreements

# **Sub-module 5: Shipping Document**

Duration: 10 Hours

Competences	Content	Teaching and Learning
		Strategies
The learner:	• Bills of	Guide the learners to
<ul> <li>identifies the</li> </ul>	lading/airway	identify the documents
documents	bills.	used in the shipment of
required in the	<ul> <li>Manifesto</li> </ul>	cargo.
shipping service.	<ul> <li>Invoices</li> </ul>	Guide the learners to fill
• fills the documents	<ul> <li>Certificate of</li> </ul>	shipping documents.
of shipment	origin	
	Certificate of	
	hypothecation	

## **Assessment Strategy**

Task the learners to demonstrate the filling of shipping documents.



#### **Teaching and Learning Resource**

Specimen of shipping documents

# **Sub-module 6: Freight Rates**

Duration: 12 Hours

Competences	Content	Teaching and
		<b>Learning Strategies</b>
The learner:	Types of freight rates	Guide the learners
<ul> <li>applies the set rates</li> </ul>	<ul> <li>Calculation of sea</li> </ul>	through practice to
to compute the cost	transport freight:	apply the freight
of freights.	- based on	rates to compute the
<ul> <li>computes marine</li> </ul>	weight	cost of transporting
transport using	- based on	cargo by sea.
weight, volume and	volume	<ul> <li>Assign the learners</li> </ul>
value of the cargo.	- based on	to compute freight
	value	costs.

#### **Assessment Strategy**

Task the learners to compute the sea transport freight costs based on weight, volume and value.

## **Teaching and Learning Resources**

List of freight rates

# **Sub-module 7: Port Operations Management**

Duration: 08 Hours

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>describes port infrastructure.</li> <li>analyses the role played by port authorities in shipping services.</li> <li>computes port charges</li> </ul>	<ul> <li>Port infrastructure</li> <li>Roles of port authority</li> <li>Port charges</li> <li>Chartering process</li> </ul>	<ul> <li>Use a video show for the learners to observe the nature of port infrastructure in the parts of the world.</li> <li>Guide a brainstorming session on the roles of the port authority in shipping services.</li> </ul>

Competences	Content	Teaching and Learning Strategies
demonstrates the chartering process.		<ul> <li>Assign the learners to compute port charges.</li> <li>Guide the learners to demonstrate the chartering process.</li> </ul>

Task the learners to compute port charges using ships manifest.

## **Teaching and Learning Resources**

- Video shows of port infrastructure
- Rates of port charges
- Calculator

#### **Suggested References**

Alizadeh, A. & Nomikos, N. (2009). Shipping Derivatives and Risk Management. Hampshire, Palgrave Macmillan.

Frankel, E. C. (2010). The World Shipping Industry. Oxford Shire, Rutledge.

Lorange, P. (2009). Shipping Strategy: Innovating for Success: Cambridge, Cambridge University press.

Paelink, H. (2010). Reeds Dictionary of Shipping and Marine Finance. Boston,

Thomas Reed publications.

Taderera, F. (2010). The Pillars of Shipping and Forwarding: Customs clearing code, Tariffs. Lambert Academic publishing.



# **NCPE123: Principles of Economics**

**Duration: 45 Hours** 

#### Module Overview

This module introduces the learner to micro and macroeconomics concepts and practices that shall develop his/her skills to analyse, assess, interpret and mitigate economic problems that arise from scarcity and public issues such as unemployment, income inequality, inflation and competition. It covers the basic skills necessary to understand the supply and demand principles of business; production and cost theories, market structures, consumer equilibrium, money and banking, national income and trading across borders. These are potential areas applicable to real-life situations in today's global markets for stimulation of self-employment.

#### **Learning Outcomes**

By the end of this module, the learner should be able to:

- i) analyse the economic problems for business purposes.
- ii) produce goods and services that provide consumer satisfaction.
- iii) trade locally and internationally.

# **Sub-module 1: Economic Concepts**

Duration: 4 Hours

Competences	Content	Teaching and Learning Strategies
The learner:  • makes choice based on the resources available  • analyses the prevailing economic systems.  • applies the knowledge of economic questions in real-life situations.	<ul> <li>Definition of economics</li> <li>Importance of studying economics</li> <li>Fundamental economic problems of man (i.e. scarcity, choice, opportunity cost &amp; production possibility frontier)</li> <li>Economic questions</li> <li>Economic systems</li> <li>Positive versus normative economics</li> <li>Microeconomics versus macroeconomics</li> </ul>	<ul> <li>Let the learners brainstorm the importance of economics.</li> <li>Guide a discussion on the economic problems and on how they affect customer decisionmaking.</li> <li>Discuss with the learners the different types of economics.</li> </ul>

Assess the learners on how to apply knowledge of economic concepts in real-life situation.

## **Teaching and Learning Resources**

- Economic reports
- Newspapers
- Journals

# **Sub-module 2: Price Theory**

Duration: 4 Hours

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>identifies the factors that affect demand and supply of a commodity.</li> <li>determines the equilibrium point of demand and supply.</li> <li>analyses the responsiveness of quantity demanded or supplied to changes in price.</li> <li>analyses the concept of price mechanism.</li> </ul>	<ul> <li>Concepts of demand and supply</li> <li>Demand function, schedule and curves</li> <li>Supply function, schedule and curves</li> <li>Determination of equilibrium price and quantity (graphical and numerical)</li> <li>Price mechanism</li> </ul>	Lead a guided discussion on the factors that affect demand and supply of a commodity.      Illustrate:

# **Assessment Strategies**

Task the learners to:

- i) prepare the demand and supply schedules.
- ii) draw the demand and supply curves.
- iii) determine the equilibrium point.



## **Teaching and Learning Resources**

Price lists

• Graph paper

#### **Sub-module 3: Consumer Behaviour**

Duration: 4 Hours

Competences	Content	Teaching and Learning Strategies
The learner:      analyses the trends of customer behaviour.      relates the utility theories to the prevailing consumer behaviour.      draws graphically the budget line of the consumer.	<ul> <li>Cardinal Utility         Theory         </li> <li>Ordinal Utility         Theory         </li> <li>Budget line of the consumer</li> </ul>	<ul> <li>Demonstrate how the Cardinal and Ordinal theories of economics can be applied in a Ugandan economic system.</li> <li>Guide the learners on how to determine a graphical budget line of a consumer.</li> </ul>

#### **Assessment Strategy**

Give the learners homework to research on the assumptions of the Cardinal and Ordinal Utility theories and how they relate to the economic conditions in Uganda.

# **Teaching and Learning Resources**

Economic reports

Newspapers

• Journals

# **Sub-module 4: Production Theory**

**Duration: 7 Hours** 

Competences	Content	Teaching and Learning
		Strategies
The learner:	<ul> <li>Types of</li> </ul>	Guide the learners to
<ul> <li>identifies the types,</li> </ul>	production (direct	brainstorms the types,
stages and factors of	and indirect)	stages, and factors of
production.	<ul> <li>Stages of</li> </ul>	production.

Competences	Content	Teaching and Learning Strategies
<ul> <li>classifies tasks in the production process.</li> <li>determines the cost of production.</li> <li>describes the economies and diseconomies of scale.</li> <li>determines location, revenue and profit of the firm.</li> </ul>	production  Factors of production  Specialisation and division of labour  Costs of production  Economies and diseconomies of scale  Location of a firm  Theory of revenue and profit	<ul> <li>Task the learners to compute cost of production.</li> <li>Illustrate the graphical representation of economies and diseconomies of scale.</li> <li>Let the learners discuss in groups factors to consider when selecting location of a firm.</li> </ul>

#### **Assessment Strategies**

Assess the learners on:

- i) factors of production.
- ii) cost of production.
- iii) economies and diseconomies of scale.
- iv) factors to consider when locating a production firm.

# **Teaching and Learning Resources**

- Economic reports
- Newspapers
- Journals

# **Sub-module 5: Market Structures**

Duration: 4 Hours

Competences	Content	Teaching and Learning Strategies
The learner:  • describe the operations of market structures.  • determine the equilibrium of different	<ul> <li>Perfect         competition</li> <li>Monopolistic         competition</li> <li>Monopoly</li> <li>Oligopoly</li> </ul>	<ul> <li>Illustrate the equilibrium level of firm/market operations using cost and revenue curves.</li> <li>Task the learners in groups to generate advantages and</li> </ul>



Competences	Content	Teaching and
		Learning Strategies
market		disadvantages of
structures.		different market
<ul> <li>identifies</li> </ul>		strictures.
market		
structures in		
an economy.		

Assess the learners on the different market structures.

# **Teaching and Learning Resources**

Economic reports; Newspapers; Journals; YouTube Slide

#### **Sub-module 6: National Income**

Duration: 6 Hours

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>computes the level of national income.</li> <li>justifies the uses and limitations of measuring national income.</li> <li>analyses the inflows and outflows of a nation's income.</li> <li>compares national income and the standard of living.</li> <li>computes and interprets the price indices.</li> <li>computes the equilibrium level of the nation's income.</li> <li>invests and saves income.</li> </ul>	<ul> <li>Definition national income,</li> <li>Approaches to the measurement of national income</li> <li>Circular flow of income</li> <li>Uses of national income statistics, (GDP, GNP, per capita income)</li> <li>Problems faced in compiling national income statistics</li> </ul>	<ul> <li>Illustrate how national income figures are measured.</li> <li>Lead a guided discussion on the importance of national income statistics.</li> <li>With the help of a case study, let the learners discuss the problems encountered in measuring national income figures.</li> <li>Illustrate the circular flow of income.</li> <li>Give the learners tasks to compute price indices.</li> </ul>

Give the learners exercises to compute the national income statistics.

#### **Teaching and Learning Resources**

- National budgets
- Uganda Bureau of Statistics reports
- URA reports

# **Sub-module 7: Money and Banking**

Duration: 6 Hours

Competences	Content	Teaching and Learning Strategies
The learner:  defines money  identifies the qualities of good money  describes functions of money.  explains the functions of commercial and central banks.  operates as a banking agent.  uses e- banking to run a business.	<ul> <li>Definition of money, functions, qualities of good money</li> <li>Functions of commercial banks</li> <li>Functions of a central bank</li> <li>Emerging trends in banking:         <ul> <li>agentbanking</li> <li>mobile money banking</li> </ul> </li> </ul>	<ul> <li>Guide the learners to discover the qualities and functions of money from their daily experiences.</li> <li>Invite a bank official to give a public lecture on the functions of commercial and central banks.</li> <li>Let the learners identify non-banking financial organisations.</li> <li>Demonstrate the e-banking process using e-banking application in a mobile phone</li> <li>Visit with the learners an agent banking outlet.</li> </ul>

## **Assessment Strategy**

Assess the learners on:

- i) features and characteristics of good money.
- ii) functions of commercial and central banks.
- iii) e-banking.



#### **Teaching and Learning Resources**

- Monetary policy reports
- Newspaper articles
- Currency notes and coins
- Mobile money facility (mobile phone)
- Banking videos

#### **Sub-module 8: Inflation**

**Duration: 4 Hours** 

Competences	Content	Teaching and Learning Strategies
The learner:  • identifies the types of inflation.  • analyses the causes and effects of inflation.  • sets measures to mitigate inflation.	<ul> <li>Types of inflation</li> <li>Causes of inflation</li> <li>Effects of inflation</li> <li>Controlling inflation</li> </ul>	<ul> <li>Lead a discussion on the types of inflation.</li> <li>Group the learners to discussion the causes and effects of inflation.</li> <li>Let the learners brainstorm the ways of controlling inflation.</li> </ul>

# **Assessment Strategies**

- i) Give the learners assignment to identify issues that give rise to inflation.
- ii) Let the learners have class presentations on the control of inflation in an economy.

#### **Teaching and Learning Resource**

- Inflation rate charts
- Price list charts
- Receipts

#### **Sub-module 9: International Trade**

Duration: 6 Hours

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>applies the terms used in international trade correctly.</li> <li>justifies the importance of international trade.</li> <li>analyses the problems of trading internationally.</li> </ul>	<ul> <li>Importance of international trade</li> <li>Problems of international trade</li> <li>Terms used in international trade</li> <li>Restrictions to international trade</li> <li>Foreign aid</li> </ul>	<ul> <li>Guide the learners on the importance of international trade.</li> <li>Lead a guided discussion on the problems a country like Uganda may encounter when it is involved in international trade.</li> </ul>

#### **Assessment Strategy**

Assess the learners on the importance of international trade.

#### **Teaching and Learning Resources**

- Business news articles
- Documents used in international trade such as balance of payment, terms of trade

## **Suggested References**

Birungi, P. & Mutenyo. (2001). Principles of Economics. Kampala.

Harvey, J. (1997). Modern economics. London, MacMillan Education Publishers.

Koutsoyiannis, A. (1979). Modern Micro Economics, 2nd. MacMillan Education Ltd. New Delhi.

Lipsey G. R. (1999). Introduction to Positive Economics, 12th ed. Boston, The Addison-Wesley Publishers.

Saleemi N. A. (1991). Economics Simplified. Northampton, Edward Elgar Publishing Ltd.

Ssentamu, J. D. (2010). Basic Economics for East Africa: Concepts, Analysis and Applications. Kampala, Fountain House publishers.

Tayebwe, B. M. (2007). Basic Economics. Kampala. (UP).

Rangarajan, C. & Dholakia, B. H. Principles of Macro Economics Tata McGraw Hill Publishing Co.Ltd.



# **NCCA 124: Computer Applications**

Duration: 60 Hours

#### Module Overview

This module introduces the learner to the use of computers. It is designed to provide the learner with the basic knowledge and skills in the use and working of computers using different modern information communication technologies. The learner shall acquire hands-on experience in Microsoft Office applications such as Word processing, Spreadsheet, Database applications, publication and the use of internet resources. These shall enable the learner to digitally access, process, store and disseminate information.

#### **Learning Outcomes**

By the end of the module, the learner should be able to:

- i) use and manipulate a computer to prepare documents.
- ii) search web based information from the Internet.

# **Sub-module 1: Introduction to Computer**

**Duration: 8 Hours** 

Competences	Content	Teaching and Learning
		Strategies
<ul> <li>The learner:</li> <li>identifies the origin of computers.</li> <li>describes the types of computers.</li> <li>describes the components of a computer.</li> <li>boots and shuts a computer.</li> <li>identifies the computer hardware.</li> <li>identifies the computer</li> </ul>	<ul> <li>Origin of computers</li> <li>Types of computers</li> <li>Components of a computer</li> <li>Starting a computer</li> <li>Shutting down a computer</li> <li>Computer hardware</li> <li>Computer software (video card, network cards, ROM, RAM, cameras, processors)</li> <li>Importance of a computer</li> <li>Dangers of using computers</li> </ul>	<ul> <li>Lead a guided discussion on the origin computers.</li> <li>Display components of a computer for the learners to identify their functions.</li> <li>Guide the learners through practice to start and close a computer.</li> <li>Demonstrate the use of the different components of a computer.</li> <li>Let the learners demonstrate the</li> </ul>

Competences	Content	Teaching and Learning Strategies
software,  observes the need for computers.  identifies the dangers of using computers.  provides safety and security of a computer.	Safety and security of a computer	removal and replacement of computer RAMs.  Guide the learners to use the keyboard to manipulate the typing techniques.  Lead a guided discussion on the uses and dangers of computers.  Guide the learners through practice to implement the safety and security measures of a computer.

Assign the learners to identify and sort out computer hardware components according to their application.

# **Teaching and Learning Resources**

- Computer
- External drives
- Keyboard
- Mouse
- Memory cards
- RAM sets
- CPU
- Monitor/screen
- UPS
- Power cables
- Power source



# **Sub-module 2: Operating System**

**Duration: 6 Hours** 

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>classifies the computer operating systems.</li> <li>describes the operation of the computer system.</li> <li>identifies the benefits of using the computer operating systems.</li> <li>installs and uninstalls Windows operating system, application software and other support programmes.</li> </ul>	<ul> <li>Types and classification of operating systems</li> <li>Functions of an operating system</li> <li>Benefits of operating systems</li> <li>Installation of Windows operating system and application software</li> </ul>	<ul> <li>Assign the learners to research on the types and classifications of operating systems and make class presentations.</li> <li>Lead a guided discussion on the computer operating system and its functions.</li> <li>Guide the learners through a discussion on types, classification and benefits of a computer operating system.</li> <li>Demonstrate the procedure of installing and uninstalling the operating system and other support computer programmes.</li> </ul>

# **Assessment Strategy**

Assign the learners to install and uninstall the computer operating system.

# **Teaching and Learning Resources**

Computers

• Soft copies of operating system

# **Sub-module 3: Desktop Main Menu**

Duration: 6 Hours

Competences	Content	Teaching and Learning Strategies
The learner:	<ul> <li>Start Menu</li> </ul>	Guide the learners
<ul> <li>locates the</li> </ul>	<ul> <li>Applications</li> </ul>	through practice to
desktop start	Menu	locate desktop start
menu.	<ul> <li>Working with</li> </ul>	Menu.
<ul> <li>creates desktop</li> </ul>	the desktop	Guide the learners

Competences	Content	Teaching and Learning Strategies
background and screen saver.  identifies icons on desktop and their application.  resizes windows.  maximises and minimises windows to task pane.  closes and opens windows from task pane.	background and screen saver.  Icons, files and folders  Manipulating open Windows; resizing, maximizing, minimizing task pane, and tiling Windows.	through practice to create desktop background and screen saver from default settings.  • Demonstrate the application of various icons on desktop and allow the learners to practise.  • Demonstrate the resizing, minimising and maximising of open Windows.

#### **Assessment Strategies**

Assign the learners to:

- i) create desktop background and screen saver from default settings and pictures or photographs saved in the computer.
- ii) apply the different icons of the computer to produce documents.

# **Teaching and Learning Resources**

- Functioning computers
- Monitors/screens
- Power source

# **Sub-module 4: Word Processing**

**Duration: 12 Hours** 

Competences	Content	Teaching and Learning Strategies
The learner:  • starts, creates or opens a Word Window.  • works with texts and manages files.  • uses Word Menus to	<ul> <li>Starting, creating and opening a Word Window</li> <li>Working with texts</li> <li>Word Menus for document editing e.g. copy, paste, cut</li> <li>Saving a Word document</li> </ul>	<ul> <li>Guide the learners to open new documents and work with texts to manage files.</li> <li>Guide the learners through practice to use Word Menus for document editing e.g. copy, paste, cut.</li> </ul>



Competences	Content	Teaching and Learning Strategies
typeset and edit documents.  formats documents.  saves documents to different to storage media.	<ul> <li>Formatting a page, document, and paper size</li> <li>Working with tables</li> <li>Working with drawings, clipart and pictures</li> </ul>	<ul> <li>Guide the learners through demonstrations and practice to save a document in different formats and to a storage media, e.g. flash disc.</li> <li>Demonstrate the formatting of a page and documents for the learners to practise.</li> </ul>

Give the learners assignments to type documents and save on the desktop.

#### **Teaching and Learning Resources**

- Computers
- Power source
- Power cable
- Monitor

# **Sub-module 5: Printing, Scanning and Copying Documents**

Duration: 4 Hours

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>installs a printer to the computer.</li> <li>describes the procedure followed when printing documents.</li> <li>inserts toner in the printer.</li> <li>prints documents</li> <li>scans documents.</li> <li>observes security and safety precautions when</li> </ul>	<ul> <li>Installing a printer</li> <li>Working with printer cartridges and toners</li> <li>Printing documents</li> <li>Scanning documents and pictures</li> <li>Safety, security and health precautions</li> </ul>	<ul> <li>Guide the learners through practice to install the printer to a computer.</li> <li>Guide the learners on the insertion of toners into a printer.</li> <li>Demonstrate the printing of a document.</li> <li>Guide the learners through practice to scan and copy documents.</li> <li>Guide the learners to observe security and</li> </ul>

Competences	Content	Teaching and Learning Strategies
printing and	when printing	safety precautions when
scanning	and scanning	printing and scanning
documents.	documents	documents.

Give the learners tasks to type and print documents.

#### **Teaching and Learning Resources**

- Working computers
- Power source
- Printer
- Scanner
- Toner/cartridge

#### **Sub-module 6: Microsoft Excel**

**Duration: 8 Hours** 

Competences	Content	Teaching and
The learner:      creates an excel document.      enters data in a spreadsheet.      edits and formats spreadsheet information.      applies excel formulae to calculate figures.      draws charts, tables and graphs using excel icons.      prints excel documents.	<ul> <li>Creating an excel document</li> <li>Entering data to a spreadsheet, editing and formatting a datasheet</li> <li>Using formulae and functions</li> <li>Creating/plotting charts and graphs from excel data values</li> <li>Inserting tables to excel worksheet</li> <li>Printing a spreadsheet</li> </ul>	<ul> <li>Guide the learners through practice to create excel documents.</li> <li>Give the learners tasks to enter data in excel sheets.</li> <li>Guide the learners through practice to calculate using excel formulae.</li> <li>Demonstrate the insertion of tables, charts, and graphs in excel documents.</li> </ul>

#### **Assessment Strategy**

Give the learners a test to enter data in excel sheets and apply the formulae for addition and multiplication to calculate figures.



# **Teaching and Learning Resources**

- Computers
- Power source
- Samples of excel documents
- Printer

#### **Sub-module 7: Internet and E-mail**

**Duration: 8 Hours** 

Competences	Content	Teaching and Learning
		Strategies
The learner:  connects the computer to an internet.  surfs information from the Internet, downloads and saves information from the Internet.  creates a strong password for the email address.  creates an e-mail address.  creates an e-mail password.  connects two computers in one room to a LAN.  sends messages through e-mails.  downloads messages received through e- mails.  observes the health, safety, and security precautions when using the internet.	<ul> <li>The Internet, web browsers</li> <li>Opening a website and website address</li> <li>Internet surfing and search engines</li> <li>Saving information from the Internet, downloading files, music and pictures to the computer</li> <li>Electronic mail:         <ul> <li>creating e-mail account</li> <li>e-mail folders and attachments</li> <li>attaching documents to outgoing email</li> <li>downloading email</li> <li>formatting mail</li> <li>searching mail</li> </ul> </li> <li>Health, safety and security precautions when using the internet and e-mail</li> </ul>	<ul> <li>Demonstrate the connections to the Internet websites.</li> <li>Guide the learners through practice to browse information from the Internet.</li> <li>Guide the learners to save downloaded information.</li> <li>Demonstrate the creation of an e-mail account and password.</li> <li>Give the learners tasks to write and send messages through e-mails, with an attachment.</li> <li>Lead a guided discussion on the security, safety and health practices to be observed when using the Internet and e-mail.</li> </ul>

# **Assessment Strategies**

Give the learners exercises to:

- i) open email addresses.
- ii) write and send to each other electronic mails.

#### **Teaching and Learning Resources**

- Computers
- Internet connections

## **Sub-module 8: Basic Networking**

**Duration: 8 Hours** 

Duration: 6 nours		
Competences	Content	Teaching and Learning
		Strategies
The learner:  connects to wireless and cable networks.  communicates through the LAN and WAN.  troubleshoots simple network connection problems.  connects a printer to a network.	<ul> <li>Introduction to computer networking</li> <li>Types of network: wide area networks (WAN), local area network (LAN)</li> <li>Types of communication media: cables, wireless, optic fibres</li> <li>Connecting a computer to a network</li> <li>Troubleshooting simple connection problems</li> <li>Connecting and configuring a printer to a network</li> </ul>	<ul> <li>Lead a guided discussion on the types of networks.</li> <li>Guide the learners to connect to both cable and wireless networks.</li> <li>Demonstrate the procedure of networking and allow the learners to practise.</li> <li>Demonstrate the installation and disconnection of a network computer and modem.</li> <li>Guide the learners to troubleshoot network problems.</li> </ul>

# **Assessment Strategy**

Give the learners assignments to send messages through LAN.

# **Teaching and Learning Materials**

- Internet router
- Data cable
- Computer
- Local area network connections



#### **Suggested References**

- Bazi, M., Baguma, I. & Anjoga, H. (2007). Unmasking Information Communication Technology, 1st ed. Kampala.
- David, E. (2011), Computing Explorations in Language, Logistic and Machines. University of Virginia.
- Moya, M. & Nyeko, S. (2009). Information and Communication Technology in Business, 1st ed.
- Saleemi, N. A. (1997). Electronic Data Processing Simplified. Nairobi, N.A. Saleemi Publishers.
- Wulf, T. (2005). Constructivist Approaches for Teaching Computer Programming. In Proceedings of the 6th Conference on Information Technology Education. USA. Newark.

# NCED125: Elements of Entrepreneurship Development

Duration: 60 Hours

#### **Module Overview**

This module is designed to equip the learner with creative and innovative skills and ability to look out for opportunities by manipulating the natural and man-made resources into business. It is intended to help the learner develop a positive career attitude towards entrepreneurship as a means of making a living. It covers the following: creativity and innovation, scanning the environment for business opportunities, planning a business, managing a business, and entrepreneurial ethics.

#### **Learning Outcomes**

By the end of this module, the learner should be able to:

- i) generate business ideas.
- ii) identify viable business opportunities.
- iii) mobilise business resources.
- iv) start and manage a business.

## **Sub-module 1: Concepts of Entrepreneurship**

**Duration: 6 Hours** 

Competences	Content	Teaching and Learning
•		Strategies
The learner:  • defines entrepreneur and entrepreneurship.  • observes the qualities of an entrepreneur.  • identifies the types of entrepreneurs and what they do.  • justifies the roles of	<ul> <li>Entrepreneur and entrepreneurship</li> <li>Characteristics/qu alities of an entrepreneur</li> <li>Types of entrepreneurs</li> <li>Roles of an entrepreneur</li> <li>Entrepreneurship process</li> </ul>	<ul> <li>Let the learners         brainstorm the         differences between         entrepreneur and         entrepreneurship.</li> <li>Let the learners discuss         in groups the qualities of         a good entrepreneur and         make presentations.</li> <li>Lead a guided discussion         on the types and roles of</li> </ul>
entrepreneurs in	Barriers to	entrepreneurs in the
the community.	entrepreneurship	community.
<ul> <li>describes</li> </ul>	development	<ul> <li>Illustrate the process</li> </ul>



Competences	Content	Teaching and Learning
		Strategies
entrepreneurship		followed by
process.		entrepreneurs to create
<ul> <li>identifies the</li> </ul>		business.
barriers to		Guide the learners on the
entrepreneurship		barriers to
development.		entrepreneurship
		development.

Give the learners group work to discuss the characteristics and qualities of a good entrepreneur.

# **Sub-module 2: Creativity and Innovation**

**Duration: 10 Hours** 

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>distinguishes between creativity and innovation.</li> <li>demonstrates the characteristics of a creative person.</li> <li>analyses the types and causes of innovation.</li> <li>identifies barriers to creative and innovation thinking.</li> <li>justifies the benefits of innovation to small businesses.</li> <li>generates business ideas for setting up a business.</li> </ul>	<ul> <li>Distinction between creativity and innovation</li> <li>Characteristics of a creative person</li> <li>Types of innovation</li> <li>Causes of innovation</li> <li>Characteristics of innovative people</li> <li>Barriers to creative and innovation thinking</li> <li>Benefits of innovation to small business</li> <li>Sources of business ideas</li> </ul>	<ul> <li>Let the learners brainstorm the differences between creativity and innovation.</li> <li>Give the learners tasks to research the characteristics of creative and innovative persons.</li> <li>Lead a guided discussion on the barriers to creative thinking.</li> <li>Group the learners to discuss the benefits of innovation in business and make class presentations.</li> <li>Guide a brainstorming session on the sources of business ideas.</li> </ul>

#### **Assessment Strategies**

- i) Task the learners to discuss in groups the barriers to creativity and how to overcome them.
- ii) Give the learners homework to discuss the characteristics of an innovative person.

## **Teaching and Learning Resources**

- Newspapers
- Magazines
- Adverts

# **Sub-module 3: Business Opportunities**

**Duration: 8 Hours** 

Competences	Content	Teaching and
ml l	7.1	
The learner:  • identifies business opportunities.  • screens business opportunities to select the most appropriate.  • analyses the forms of businesses.  • sets up a business based on the analysis and decisions made.	<ul> <li>Identifying business opportunities</li> <li>Screening business opportunities</li> <li>Forms of business ownership (sole proprietorship and partnership)</li> <li>Establishing a business</li> <li>Reasons for success/failure of businesses</li> </ul>	<ul> <li>Assign the learners to identify business opportunities in their communities.</li> <li>Let the learners make presentations on the identified business opportunities so as to screen out the most viable ones.</li> <li>Let the learners discuss the requirements for</li> </ul>
<ul> <li>looks out for causes of businesses success/failure.</li> </ul>		starting up a business.
Success/ lallul e.		<ul> <li>Lead a guided</li> </ul>
		discussion on the
		forms of business
		ownership.

# **Assessment Strategies**

i) Let the learners discuss the different forms of business ownership.



ii) Give the learners an assignment on the causes of business success and failure.

#### **Teaching and Learning Resources**

Samples of business proposals

# **Sub-module 4: Small and Medium Scale Enterprises** (SMEs)

Duration: 10 Hours

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>identifies the sources of business idea.</li> <li>observes the characteristics of SMEs and their sources of capital.</li> <li>analyses the challenges faced by SMEs and the remedies to the challenges.</li> </ul>	<ul> <li>Definition of SME</li> <li>Sources of business ideas</li> <li>Characteristics of small scale enterprises</li> <li>Sources of capital for small scale enterprises</li> <li>Importance of small scale businesses</li> <li>Challenges faced by small scale businesses in Uganda</li> <li>Remedies to the challenges</li> </ul>	<ul> <li>Lead a discussion on the sources of business ideas.</li> <li>Let the learners brainstorm the characteristics of small scale enterprises.</li> <li>Lead a guided discussion on the sources of capital for small scale enterprises.</li> <li>Give the learners assignments to research on the challenges faced by small scale enterprises and suggest remedies to the challenges identified.</li> </ul>

#### **Assessment Strategy**

Organise a field study on the characteristics and challenges faced by small and medium enterprises.

# **Teaching and Learning Resources**

Film shows on business operations

# **Sub-module 5: Business Planning**

**Duration: 10 Hours** 

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>makes a business plan.</li> <li>justifies the importance of a business plan.</li> <li>identifies the challenges involved in making a business plan.</li> <li>observes the role of government in entrepreneurship development.</li> </ul>	<ul> <li>Structure of a business plan</li> <li>Uses of a business plan</li> <li>Mobilising business resources</li> <li>Challenges of planning a business</li> <li>Government role in entrepreneurship development</li> </ul>	<ul> <li>Illustrate to the learners the different structures of a business plan.</li> <li>Ask the learners to draw a business plan for their projects.</li> <li>Let the learners make class presentations on the challenges encountered in preparing a business plan.</li> <li>Lead a guided discussion on the role of government in entrepreneurship development.</li> </ul>

# **Assessment Strategy**

Task the learners to prepare a simple business plan.

## **Teaching and Learning Resources**

Samples of business plans

# **Sub-module 6: Managing a Business**

Duration: 10 Hours

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>scans the environment within which to run a business.</li> <li>identifies the risks involved in managing a business.</li> <li>sets measures to</li> </ul>	<ul> <li>Business environment</li> <li>Business risks</li> <li>Sustaining competitivenes s of a business</li> <li>Leadership and</li> </ul>	<ul> <li>Lead a discussion on how to manage a business in a changing environment.</li> <li>Invite an industrialist to guide the learners on the risks involved in business and how to</li> </ul>



Competences	Content	Teaching and Learning Strategies
sustain competition in business.  • exhibits good leadership skills to promote implementation of the business plans.	motivation in a business	sustain competitiveness.  Demonstrate the best leadership styles for the learners to emulate.

#### **Assessment Strategies**

Give learners:

- i) assignments to describe the macro and micro business environment.
- ii) homework to analyse the leadership styles, power and motivation of an entrepreneur.

# **Sub-module 7: Entrepreneurship Ethics**

**Duration: 6 Hours** 

Competences	Content	Teaching and
		Learning Strategies
The learner:  • appreciates the importance of entrepreneurship ethics.  • identifies the roles of ethics in entrepreneurship.  • describes the ethical challenges facing	<ul> <li>Introduction to entrepreneurshi p ethics</li> <li>Importance of entrepreneurshi p ethics</li> <li>Ethical challenges facing entrepreneurs</li> <li>Solution to</li> </ul>	<ul> <li>Guide group         discussions on the         importance and         roles of ethics in         entrepreneurship.</li> <li>Guide a         brainstorming         session on ethical         challenges facing         entrepreneurs and         how to overcome</li> </ul>
<ul><li>entrepreneurs.</li><li>identifies solutions to ethical challenges.</li></ul>	ethical challenges	them.

#### **Assessment Strategy**

Task the learners to discuss in group the importance and role of ethics in entrepreneurship.

#### **Teaching and Learning Resources**

- Business magazines
- Compendiums about entrepreneurs
- Free publicity and promotional materials
- Government publications
- Journal articles
- Newspaper articles
- Proceedings of conferences

#### **Suggested References**

Brychan, T., Miller, C. & Lyndon, M. (2011). Innovation and Small Businesses, Vol.1. London, Book Boon Publishers.

Greg, B. (2006). Six Sigma for Small Business. Texas, Entrepreneur Press.

Kuratko, (2008). The Emergence of Entrepreneurship Education: Development, Trends and Challenges, 9th edition.

Srivastava, S. B. (2001). A Practical Guide to Industrial Entrepreneurs. New Delhi, Sultan Chand & Sons.



# NCCF 124: Real-Life Project 2

Duration: 60 Hours

#### **Module Overview**

The module shall develop the learner's skills and abilities to create awareness for the goods/services of the started project. This shall involve implementing the plans created in project 1 as the project progresses. A series of organising and management processes shall be undertaken to monitor, control and maintain the deliverables as the project records for the inventories, finances, achievements and all steps.

#### **Learning Outcomes**

By the end of this project level, the learner should be able to:

- i) apply advocacy and lobbying skills to mobilize resources.
- ii) document matters arising from the implementation process of the project.

#### **Project Implementation**

**Duration: 120 Hours** 

Competences	Content	Teaching and
		Learning Strategies
<ul> <li>The learner:</li> <li>creates awareness of the nature of the project.</li> <li>provides the required goods/service.</li> <li>records the project processes to enable compilation of the final report.</li> </ul>	<ul> <li>Creating awareness</li> <li>Acquiring resources</li> <li>Maintaining record of the activities</li> <li>Managing the project</li> </ul>	<ul> <li>Guide the learners through practice to create awareness of the available products/services.</li> <li>Guide the learners through a discussion on how more resources for project continuation.</li> <li>Guide the learners through practice to record the project processes.</li> </ul>

# Sample projects

- Designing documents such as:
  - receipt books
  - invoices
  - vouchers
  - local purchases orders
- Processing visas
- Generation of labels for goods
- Money changing
- Internet café
- Newspaper selling
- Video library
- Video shows



# **Detailed Module Description for Year 2 Semester 1**

#### **NCPM 221: Fleet Management**

**Duration: 45 Hours** 

#### **Module Overview**

With high risks involved in delivery of goods, high fuel costs and unpredictable vehicle conditions, it is now more important than ever to improve on the management of fleet. The module shall provide the learner with the basic skills and understanding of the elements of fleet management. It focuses on matters pertaining to vehicle utilisation, maintenance, and regulatory security requirements.

#### **Learning Outcomes**

By the end of this module, the learner should be able to:

- i) demonstrate an understanding of the principles of road transport.
- ii) create fleet and driver safety measures.
- iii) execute delivery of goods, materials, and human resource.
- iv) effectively manage fleet.

# **Sub-module 1: Introduction to Fleet Management**

**Duration: 10 Hours** 

Competencies	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>gives the meaning of fleet management.</li> <li>appreciates the importance of fleet management.</li> <li>applies the fleet management techniques to control fleet.</li> </ul>	<ul> <li>Meaning of fleet management</li> <li>Importance of fleet management</li> <li>Fleet management techniques</li> </ul>	<ul> <li>Task the learners to brainstorm the meaning of fleet management.</li> <li>Let the learners discuss in groups the importance of fleet management to a manufacturing firm.</li> <li>Demonstrate to the learners the fleet management techniques and guide them as they practise.</li> </ul>

Give the learners assignments to discuss the importance of managing fleet and suggest the management techniques to be used by organizations.

#### **Teaching and Learning Resources**

- Guidelines on fleet management
- Documentary on fleet management techniques

#### **Sub-module 2: Fleet Maintenance**

**Duration: 12 Hours** 

Competencies	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>analyses the need for maintaining organisational fleet.</li> <li>identifies the determinants of fleet management.</li> <li>selects the right tools and equipment for use in maintaining fleet.</li> <li>identifies the factors to consider when procuring fleet.</li> </ul>	<ul> <li>Need for fleet maintenance</li> <li>Determinants of fleet maintenance</li> <li>Tools and equipment used in fleet maintenance</li> <li>Factors to consider when procuring organisational fleet</li> </ul>	<ul> <li>Lead a guided discussion on the need for firms to maintain fleet.</li> <li>Let the learners brainstorm the determinants of fleet management.</li> <li>Group the learners and task them to identify equipment and tools used for fleet maintenance, giving the purpose of each.</li> <li>Guide a discussion on the factors to consider when procuring fleet for an organisation.</li> </ul>

### **Assessment Strategies**

Task the learners to:

- i) discuss the importance of maintaining fleet.
- ii) identify the tools and equipment that every driver must have to help in fleet maintenance.

- Well stocked toolbox
- Overalls



- Gumboots
- Helmet
- Car Jake
- Spare tyres

#### **Sub-module 3: Health, Safety and Security**

Duration: 12 Hours

Competencies	Content	Teaching and Learning Strategies
The learner:  • identifies the causes of motor vehicle accidents in organisations.  • sets measures to control motor vehicle accidents in the organisation.  • complies with the regulatory requirements for maintaining fleet security.  • operates fleet in a proper and responsible manner.	<ul> <li>Causes of motor vehicle accidents in organisations</li> <li>Control of vehicle accidents in organisations</li> <li>Compliance with security regulatory requirements:         <ul> <li>taxes</li> <li>insurance</li> <li>third party</li> <li>driving permits</li> </ul> </li> <li>Safety operation of fleet</li> </ul>	<ul> <li>Lead the learners in a brainstorming session on the causes of motor vehicle accidents in organisations and how to control them.</li> <li>Group the learners to discuss motor security regulatory requirements and their importance.</li> <li>Invite a traffic officer to guide the learners on the safe operation of fleet.</li> </ul>

#### **Assessment Strategies**

Assign the learners to discuss in groups and make presentations on:

- i) causes of motor vehicle accidents.
- ii) control measures for motor vehicle accidents.

- Guidelines on fleet management
- Samples of driving permits, motor insurance licence, third party sticker
- Vehicle with seatbelts, spare tyre, mirrors, reflectors, deep stick, etc.

## **Sub-module 4: Goods Handling**

Duration: 11 hours

Competencies	Content	Teaching and Learning Strategies
The learner:      analyses the nature of goods to be transported.      selects the appropriate packaging materials for the goods.      packages the goods handling equipment appropriately.	<ul> <li>Nature of goods</li> <li>Determination of packaging materials</li> <li>Packaging of goods</li> <li>Goods handling equipment</li> </ul>	<ul> <li>Lead a guided discussion on how goods in transit should be handled.</li> <li>Let the learners brainstorm factors to consider when selecting packaging materials for goods.</li> <li>Demonstrate the packaging of some of the common materials used at college.</li> <li>Guide the learners on the goods handling equipment and their purposes.</li> </ul>

#### **Assessment Strategy**

Task the learners to discuss the importance of packaging and suggest packaging materials for sample items in their lecture room.

## **Teaching and Learning Resources**

- Guidelines on goods handling
- Samples of packaging materials
- Samples of packaged items

## **Suggested References**

Frederico Freire de C. M. (2000). "Methodology for Planning Fleet Maintenance Systems" (Place and Publisher).

Dolce, J., (1998). "Analytical Fleet Maintenance Management." SAE 2° ed. USA



- Abrams E., Hide H., McKnight C., O'Sullivan J. & Price J. & Schiavone J (2000). "Transit Fleet Maintenance", Transportation Research Board Publications.
- Nelson, P. (2000). "Reengineering Fleet Management" TRB Transportation Research E- Circular E-C013.
- Riis J. O., Luxhoj J. T. & Thorsteinsson, U. (1997) "A Situational Maintenance Model." International Journal of Quality & Reliability Management v. 4
- Casey, R., Labell L., Holmstorm R. & LoVecchio J. (1996). "Advanced Public Transportation systems: The State of art", update '96, Federal Transit Administration

### **NCBL212: Introduction to Business Law**

Duration: 45 Hours

#### **Module Overview**

This module is designed to equip the learner with legal knowledge in handling issues in business management. It shall provide the learner with basic knowledge about the court systems and their jurisdictions, terms of agreements in trade and how to settle commercial disputes.

#### **Learning Outcomes**

By the end of this module, the learner should be able to:

- i) apply the legal principles to business problems
- ii) write legal agreements
- iii) operate business within the legal framework

#### **Sub-module 1: Nature of Business Law**

**Duration: 06 Hours** 

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>defines business law.</li> <li>explains the purpose of law.</li> <li>identifies classes of law.</li> </ul>	<ul> <li>Definition and nature of law</li> <li>Purpose of the law</li> <li>Sources of law in Uganda</li> <li>Classification of law</li> </ul>	<ul> <li>Task the learners to define business law.</li> <li>Lead a brainstorming session about the purpose of law.</li> <li>Guide a discussion on classification of law.</li> </ul>

#### **Assessment Strategy**

Task the learners to explain the purpose of law as applied in business.

- The Constitution of the Republic of Uganda, 1995 (amended 2005)
- The Local Government Act



# **Sub-module 2: Administration of Law in Uganda**

Duration: 06 Hours

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>illustrates the legal procedures followed in handling business issues.</li> <li>describes the composition of the different courts and the powers of their jurisdictions.</li> </ul>	<ul> <li>Court system and hierarchy</li> <li>Composition and jurisdiction of different courts</li> </ul>	<ul> <li>Let the learners brainstorm the powers and jurisdiction of each court.</li> <li>Invite a court magistrate to give a talk to the learners on the procedure followed in handling cases.</li> </ul>

#### **Assessment Strategy**

Give the learners task to illustrate the court system and hierarchy in Uganda.

#### **Teaching and Learning Resources**

- The Constitution of the Republic of Uganda, 1995 (amended 2005)
- The Local Government Act

#### **Sub-module 3: Law of Persons**

Duration: 10 Hours

Competences	Content	Teaching and Learning Strategies
The learner:  • describes the legal persons in the eyes of law.  • analyses the capacity of legal persons to enter into contracts.	<ul> <li>Legal persons</li> <li>Capacity of persons to enter into legal relations:         <ul> <li>minors</li> <li>married women</li> <li>persons of unsound mind</li> <li>unincorporated bodies (sole proprietorship,</li> </ul> </li> </ul>	<ul> <li>Lead a discussion on the legal persons and their capacities to contract.</li> <li>Task the learners to identify the unincorporated bodies and their operations.</li> <li>Let the learners distinguish between</li> </ul>

Competences	Content	Teaching and Learning Strategies
	partnership, associations) - citizenship/nati	nationality and domicile.
	onality and domicile	

Task the learners:

- i) to identify the legal persons in the eyes of law.
- ii) with cases on capacity to contract, to analyse and advise the parties involved.
- iii) to describe the procedures for acquisition of citizenship.

#### **Teaching and Learning Resources**

- The Constitution of the Republic of Uganda, 1995 (amended 2005)
- The Local Government Act
- FIDA law
- Children's law

#### **Sub-module 4: Law of Contract**

Duration: 12 Hours

Competences	Content	Teaching and
		Learning Strategies
<ul> <li>The learner:</li> <li>defines a contract.</li> <li>analyses the importance of contract.</li> <li>identifies the forms and types of contracts.</li> <li>observes the exclusion clauses of a contract.</li> <li>executes the essential elements of a</li> </ul>	<ul> <li>Definition and nature of a contract</li> <li>Purpose and importance of the contract</li> <li>Forms of contracts</li> <li>Exclusion clauses</li> <li>Essential elements of a valid contract</li> <li>Discharge/termination of a contract</li> <li>Remedies for breach of a contract</li> </ul>	<ul> <li>Task the learners to define the term contract.</li> <li>Guide the learners to identify the importance of signing a contract.</li> <li>Lead the learners in a brainstorming session to discuss the elements of a valid contract.</li> <li>Use a case study to guide the learners on factors that lead to breach of a contract.</li> </ul>



Competences	Content	Teaching and Learning Strategies
valid contract.  • discharges the contract following the recommendations by law.  • sets mitigation measures for breach of contract.		Lead a guided discussion on the circumstances under which a contract may be terminated.

Test the learners on:

- i) forms of contracts.
- ii) exclusion clauses.
- iii) essentials of a valid contract.
- iv) remedies for breach of contract.

#### **Teaching and Learning Resources**

- Sample cases
- Samples of written agreements

# **Sub-module 5: Laws of Agency**

**Duration: 4 Hours** 

Competences	Content	Teaching and Learning Strategies
The learner:     defines agency.     identifies the types of agents.     creates agency relationship.     executes the duties of a principal/agent.     appoints and remunerates an agent.	<ul> <li>Definition of an agency</li> <li>Types of agents</li> <li>Creation of agency</li> <li>Rights and duties of the principal and agent</li> <li>Appointment remuneration and termination of an agent</li> </ul>	<ul> <li>Group the learners to role-play a principalagent relationship.</li> <li>Lead a guided discussion on the types of agents in the law of agency.</li> <li>Task the learners to research the appointment, remuneration and termination of agency.</li> </ul>

- i) Task the learners to discuss how agents are created and present to the entire class their findings.
- ii) Test the learners on the duties and rights of the principal and an agent.

#### **Teaching and Learning Resources**

Sample cases

## **Sub-module 6: Dispute Resolution**

**Duration: 7 Hours** 

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>selects the method for solving disputes.</li> <li>follows the right procedures to resolve disputes.</li> <li>solves disputes without going to court.</li> </ul>	<ul> <li>Methods of dispute resolution</li> <li>Procedure of dispute resolution</li> <li>Alternative dispute resolution</li> </ul>	<ul> <li>Give the learners dispute cases to analyse and make class presentations.</li> <li>Let the learners demonstrate understanding of dispute resolution through roleplays.</li> </ul>

#### **Assessment Strategies**

Let the learners:

- i) discuss the methods of dispute resolution in Uganda.
- ii) describe the procedures for dispute resolution.
- iii) solve disputes in case studies.

#### **Teaching and Learning Resource**

Sample cases

#### **Suggested References**

Bakibinga, D. (2006). Law of Contract in Uganda. Kampala, Professional Publisher and Consultant Ltd.

Bakibinga, D. (2003). Partnership Law in Uganda. Kampala, Professional Publisher and Consultant Ltd.

Essel, R. D. & Howard, C. G. (2011). Principles of Business Law, 4th ed. New Jersey, Pearson Prentice Hall Inc.

Essel, R. D. & Howard, C. G. (2011). Principles of Business Law, 4th edition. New Jersey, Pearson Prentice Hall Inc.



# **NCCF 213: Principles of Import and Export**

Duration: 75 Hours

#### **Module Overview**

Due to the increasing interdependence between economies on several aspects, controls on import and export are gradually slowing down. Therefore, in order to regulate import and export in the desired manner, it is essential that governments set up some rules to be followed by those involved in such trades. This module shall therefore equip the learner with skills to process trade licenses, export locally produced goods, and import modern technology and other essential items of capital nature.

#### **Learning Outcomes**

By the end of this module, the learner should be able to:

- i) apply knowledge of import and export principles, regulations, and laws to trade legally.
- ii) process, package, store, and market locally produced goods.
- iii) export and import recommended products.

#### **Sub-module 1: Introduction to International Trade**

Duration: 10 Hours

Competences	Content	Teaching and
		Learning Strategies
The learner:	<ul> <li>Meaning of</li> </ul>	<ul> <li>Let the learners</li> </ul>
<ul> <li>defines international</li> </ul>	international	brainstorm the
trade.	trade	meaning of
<ul> <li>analyses the roles of</li> </ul>	• Roles of	international trade.
international trade.	international	<ul> <li>Group the learners to</li> </ul>
<ul> <li>applies the terms used</li> </ul>	trade	discuss the roles of
in international trade.	• Terms used in	international trade.
<ul> <li>adheres to the tariff</li> </ul>	international	<ul> <li>Guide the learners on</li> </ul>
requirements of	trade	the use of the
international trade.	<ul> <li>Trade tariffs</li> </ul>	international trade
• computes the exchange	Exchange rates	terminologies.
rates based on the	<ul> <li>Protectionism</li> </ul>	<ul> <li>Lead a guided</li> </ul>

Competences	Content	Teaching and
		Learning Strategies
international markets.		discussion on the
<ul> <li>examines the reasons</li> </ul>		importance of tariffs
for international trade		and protectionism in
restriction.		international trade.

Give the learners assignments to discuss:

- i) roles of international trade in economic development.
- ii) reasons for imposing tariffs and protectionism by countries involved in international trade.

#### **Teaching and Learning Resources**

- Documentary on international trade
- List of exchange rates

# **Sub-module 2: Cargo Packing, Storage and Marketing**

Duration:	14 Hours
Dui auon.	I I II UUI 3

Competences	Content	Teaching and Learning Strategies
The learner:  • identifies the packaging suitable for the particular cargo.  • stores the cargo awaiting transportation.  • markets the cargo for sale.  • analyses the factors that influence exportation of cargo.	F	<ul> <li>Let the learners brainstorm the type of packaging materials.</li> <li>Take the learners to any warehouse for a study tour on the way cargo can be stored.</li> <li>Group the learners to role-play the marketing of cargo.</li> <li>Lead a guided discussion on the factors that influence exportation of cargo.</li> </ul>

# **Assessment Strategies**

Task the learners to:

i) identify type of packaging materials and state their merits and demerits.



ii) discus and present the factors influencing cargo packaging, storage and marketing

#### **Teaching and Learning Resources**

- Documentary on export cargo
- Samples of packaging materials
- Samples of storage facilities
- Adverts and marketing facilities

#### **Sub-module 3: Export Customs Practice**

**Duration: 09 Hours** 

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>processes the documents required for exportation of cargo.</li> <li>describes the procedures of processing exports.</li> <li>promoted exportation of local products.</li> <li>justifies the need for export control as well as the importance of import substitution.</li> </ul>	<ul> <li>Export documentation &amp; procedure</li> <li>Export promotions</li> <li>Export controls</li> <li>Import substitutions</li> </ul>	<ul> <li>Guide the learners through demonstrations to process documents for cargo exportation.</li> <li>Let the learners roleplay the promotion of exports.</li> <li>Lead a guided discussion on the importance of export control and import substitution.</li> </ul>

#### **Assessment Strategy**

Group the learners and give them tasks to role-play the promotion of exports and substitution of imports.

- Sales invoices
- Price lists
- Exchange rates
- Tariff rates for exports and imports

## **Sub-module 4: Export and Import Financing**

Duration: 12 Hours

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>analyses the prices of import and export and the payment procedures.</li> <li>processes the documents for credit transactions.</li> <li>examines the roles of IMF and bank finance in export factoring.</li> <li>defines deferred credits and letter of credit.</li> </ul>	<ul> <li>Export and import prices</li> <li>Payments for exports and imports</li> <li>Documentary credits: International Monetary Fund's special drawing rights</li> <li>Bank finance for export factoring</li> <li>Deferred credits</li> <li>Letter of credit</li> </ul>	<ul> <li>Lead the learners in a discussion of export and import financing and payment procedures.</li> <li>Let the learners discuss in groups the roles of IMF and bank finance in export factoring.</li> <li>Let the learners brainstorm the meaning of deferred credits and letter of credit.</li> </ul>

#### **Assessment Strategy**

Task the learners to discuss the functions of the different international financing bodies.

## **Teaching and Learning Resources**

- Sample of export and import price list
- Payment vouchers
- Letters of credit

# **Sub-module 5: Transport Distribution Analysis**

**Duration: 06 Hours** 

Competences	Content	Teaching and
		Learning Strategies
The learner:	The relative	Lead a brainstorming
<ul> <li>identifies the factors</li> </ul>	importance of speed,	session on the
considered in the	frequency,	important factors in
transport	reliability, service	the transport
distribution.	quality and cost of	distribution.



Competences	Content	Teaching and
		Learning Strategies
<ul> <li>Evaluates the</li> </ul>	transport.	<ul> <li>Group the learners</li> </ul>
suitability of	<ul> <li>Evaluating the</li> </ul>	and task them to
transport modes of an	suitability of	discuss the suitability
international	transport modes of	of transport modes
consignment.	international	for an international
	consignments	consignment.

Task the learners to assess the suitability of transport modes of an international consignment.

# **Sub-module 6: Processing the Export Order**

Duration: 14 Hours

Competences	Content	Teaching and Learning
-		Strategies
The learner:  • processes the contract of affreightment.  • interprets the terms of delivery (INCOTERM 2010).  • processes the export sales contract, receipt of the export order and the export consignment.  • presents the documents to the bank.  • examines the functions the computerized export department.	<ul> <li>Contract of affreightment</li> <li>Terms of delivery (INCOTERM 2010)</li> <li>Export sales contract</li> <li>Receipt of export order</li> <li>Processing the export consignment</li> <li>Presentation of documents to the bank-check list</li> <li>Computerized export department.</li> </ul>	<ul> <li>Group the learners and task them to discuss the contract of affreightment Terms of delivery, (INCOTERM 2010).</li> <li>Lead the learners in a discussion on the process of export sales contract, receipt of the export order and export consignment.</li> <li>Lead a guided discussion on the process of presenting documents to the bank checklist and computerized export department.</li> </ul>

### **Assessment Strategy**

Task the learners demonstrate the processing of affreightment contract.

#### **Teaching and Learning Resources**

- Sales documents
- Receipts
- Bank statements

#### **Sub-module 7: Import and Export Specialists**

Duration: 10 Hours

Competence	Content	Teaching and Learning Strategy
The learner identifies the roles exhibited by different import and export specialists.	Roles of:  Agents and distributors  Ship broker  Concessionaries  Confirming houses  Consortia  Export clubs  Export houses  Freight forwarders  International credit clubs  Local buying offices	Group the learners and assign them tasks to discuss the roles of different import and export specialists in import and export promotion.

#### **Assessment Strategy**

Task the learners in groups to discuss and present roles of import and export specialists.

#### **Teaching and Learning Resources**

- Computer
- Internet
- Marker pens
- Flipcharts/stand

#### **Suggested References**

Branch, M. E. (2007). Export Practice and Management. London, Chagoman & Hall.

Maxwell, S. (2005). The Export Trade. London, Schmitth.



- Nelson, C. A. (2999). Import/Export: How to Get Started in International Trade, USA, Tata McGraw Hill.
- Rai, U. K. (2007). Export Import and Logistics Management. New Delhi, PHI Learning Private Limited.
- Levy, D. C. (2005). To Export progress: the golden age of university assistance in the Americas. USA, Indiana University Press.

# **NCEC214: Elements of Cost Accounting**

Duration: 60 Hours

#### **Module Overview**

This module introduces the learner to the basic concepts of accounting for business costs. The learner shall be able to develop competences to apportion material, labour and overhead costs appropriately using different techniques such as process and labour costing for profitable business performance.

#### **Learning Outcomes**

By the end of the module, the learner should be able to:

- i) demonstrate knowledge and skills of elementary cost control.
- ii) prepare stores, labour and overheads related documents.

#### **Sub-module 1: Nature and Scope of Cost Accounting**

Duration : 6 Hours

Competences	Content	Teaching and Learning Strategies
The learner:  defines cost accounting.  compares cost accounting with financial and management accounting.  identifies the purpose and limitations of cost accounting.	<ul> <li>Definition of cost accounting</li> <li>Comparison of cost accounting with financial accounting and management accounting</li> <li>Costing concepts and principles</li> <li>Purpose of cost accounting.</li> <li>Limitations of cost accounting</li> </ul>	<ul> <li>Lead the learners in a group discuss on the purpose and limitations of cost accounting.</li> <li>Task the learners to differentiate between cost accounting and other branches of accounting.</li> </ul>

#### **Assessment Strategy**

Assess the learners on the concepts and purpose of cost accounting.



# **Sub-module 2: Classification of Costs**

Duration: 8 Hours

Competences	Content	Teaching and Learning Strategies
The learner:     classifies costs.     segregates costs between variable and fixed costs.	<ul> <li>Purpose of cost classification</li> <li>Classification of costs according to:         <ul> <li>behaviour</li> <li>nature</li> <li>function</li> <li>association with the product,</li> <li>planning and control</li> <li>decision Making</li> <li>favourability and normality.</li> </ul> </li> <li>Segregation of semivariable costs using the high-low method.</li> </ul>	<ul> <li>Guide the learners in a discussion on the purpose of cost classification</li> <li>Guide the learners in the classification and segregation of costs.</li> </ul>

#### **Assessment Strategy**

Assess the learners on the classification and segregation of costs.

#### **Teaching and Learning Resource**

Cost sheet

# **Sub-module 3: Materials Management**

Duration : 12 Hours

Competences	Content	Teaching and Learning Strategies
The learner:  • identifies documents in the purchasing procedures.  • records and classifies materials.	<ul> <li>Key concepts of materials management</li> <li>Document used in materials management</li> <li>Materials purchasing procedures</li> <li>Classification of materials</li> </ul>	<ul> <li>Lead a discussion on documentation and purchase procedures.</li> <li>Task the learners to record and classify cost data in the cost ledger using (FIFO,</li> </ul>
<ul> <li>values materials</li> </ul>	<ul> <li>Recording of materials</li> </ul>	LIFO, and WAC

Competences	Content	Teaching and
		Learning Strategies
using the FIFO, LIFO, and WAC.	<ul> <li>Storekeeping and store systems</li> <li>Stock control techniques</li> <li>Stock valuation methods (FIFO, LIFO)</li> </ul>	

- Task the learners to prepare a purchases procedure and enter related transactions in the stores ledger cards.
- Give the learners exercise to computer stock values using the FIFO, and LIFO methods.

#### **Teaching and Learning Resources**

- Local purchases orders
- Goods received note
- Requisition forms
- Stock valuation forms

# **Sub-module 4: Accounting for Labour Costs**

Duration: 14 Hours

Competences	Content	Teaching and Learning Strategies
The learner:  applies time keeping and piece rate methods to determine labour costs.  describes causes of labour turnover.	<ul> <li>Determination of labour costs</li> <li>Time keeping methods</li> <li>Remuneration methods: (time rate, piece rate)</li> <li>Causes of labour turnover (controllable and uncontrollable causes).</li> </ul>	<ul> <li>Demonstrate         application of time         and piece rate         method of         computing cost of         labour.</li> <li>Guide the learners         in a discussion on         the causes of         labour turnover.</li> </ul>



• Task the learners to prepare time and piece rate records for costing purposes.

# **Teaching and Learning Resource**

Labour cost allocation rates

### **Sub-module 5: Overhead Costing**

Duration: 12 Hours

Competences	Content	Teaching and Learning
•		Strategies
The learner:  • identifies and explains key concepts of overheads.  • collect and classify overheads.  • prepare cost sheets to allocate/app ortion costs.	<ul> <li>Meaning of overheads</li> <li>Collection and classification of overheads</li> <li>Allocation and apportionment of overheads to cost centres</li> <li>Preparation of primary and secondary cost sheets (direct, step, repeated distribution and algebraic methods)</li> </ul>	<ul> <li>Guide the learners on identification and classification of overheads.</li> <li>Demonstrate the allocation/reapportionment of overheads in a secondary cost sheet (direct, step, repeated distribution and algebraic method).</li> </ul>
	algebraic methods)	

#### **Assessment Strategy**

• Give the learners tasks to account for overheads using basic apportionment approaches.

# **Teaching and Learning Resource**

Overhead allocation rates

### **Sub-module 6: Specific Order Costing**

**Duration: 8 Hours** 

Competences	Content	Teaching and Learning Strategy
The learner:  • identifies key concepts and characteristics of specific order costing.  • prepares cost sheets for job and batch arrangements.	<ul> <li>Definitions and key concepts of specific order costing:         <ul> <li>job costing</li> <li>batch costing</li> </ul> </li> <li>Characteristics of specific order and batch costing</li> <li>Preparing cost sheets for job and batch costing</li> </ul>	Guide the learners in a discussion on definition, characteristics and preparation of cost sheets in specific order costing.

#### **Assessment Strategies**

- i) Let the learners discuss the methods of accumulating costs under specific order methods.
- ii) Give the learners exercise to prepare cost sheets for job and batch costing.

#### **Teaching and Learning Resources**

- Samples of shopping lists
- Samples of cost sheets
- Calculator
- Weighing scale
- Stock requisitioning book
- Stocktaking book

#### **Suggested Reference**

Bhabatosh, B. (2006). Cost Accounting: Theory and practices, 12th ed. New Delhi, Prentice-Hall.

Saleemi N. A. (2005). Job Costing for Planning and Control of Services Nairobi, N. A. Saleemi Publishers..



# **NCIM215: Introduction to Marketing**

Duration: 45 Hours

#### **Module Overview**

This module introduces the learner to the basic principles and practices of marketing by which products and services are brought to the awareness of the existing and prospective buyers.

#### **Learning Outcomes**

By the end of this module, the learner should be able to:

- i) select, use and integrate communication skills to develop informative and persuasive adverts.
- ii) create awareness of the existing products/services to prospective customers.

# **Sub-module 1: Introduction to Marketing**

Duration:	05 Hours
Duration.	UD HUUIS

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>defines marketing and its concepts.</li> <li>analyses the philosophies of marketing.</li> <li>identifies the importance and challenges of marketing.</li> </ul>	<ul> <li>Concepts of marketing</li> <li>Philosophies of marketing</li> <li>Importance of marketing</li> <li>Challenges of marketing</li> </ul>	<ul> <li>Lead a brainstorming session to define marketing and its concepts.</li> <li>Lead a guided discussion with the learners on the philosophies of marketing.</li> <li>Group the learners to discuss the importance of marketing.</li> <li>Provide a case study depicting challenges encountered in marketing and task the learners to discuss the solutions to the problems.</li> </ul>

Assess the learners on the:

- importance of marketing.
- marketing philosophies.

# **Sub-module 2. Marketing Environment**

Duration 08 Hours

Competences	Content	Teaching and Learning Strategy
The learner:  • defines the marketing environment.  • analyses the nature of marketing environment.  • observes the micro and macro environment factors within which to operate.	<ul> <li>Definition of marketing environment</li> <li>Nature of the marketing environment:         <ul> <li>internal environment</li> <li>external environment</li> </ul> </li> <li>Micro and macro environment factors</li> </ul>	<ul> <li>Ask learners to define         Marketing         environment.</li> <li>Lead a group discussion of on the nature of the marketing environment.</li> <li>Guide the learners to brainstorm micro and macro environment factors.</li> </ul>

## **Assessment Strategy**

Give the learners assignments to discuss the nature of marketing environment.

# **Sub-module 3: Marketing Mix**

Duration 12 Hours

Competences	Content	Teaching and Learning Strategy
The learner:     defines the marketing mix.     applies the	<ul> <li>Meaning of marketing mix</li> <li>Marketing mix strategies (4Ps): <ul> <li>product strategy</li> </ul> </li> </ul>	<ul> <li>Let the learners brainstorm the meaning of marketing mix.</li> <li>Lead a guided</li> </ul>
marketing	- price strategy	discussion on the



Competences	Content	Teaching and
		Learning Strategy
mix to execute a sale.	<ul><li>place strategy</li><li>promotion</li><li>strategy</li></ul>	4 strategies of marketing mix.  • Demonstrate the operation of the marketing mix.

Assess the learners on the 4Ps of a marketing mix.

# **Sub-module 4. Service Marketing**

Duration 10 Hours

Competences	Content	Teaching and Learning Strategy
<ul> <li>The learner:</li> <li>defines service marketing.</li> <li>identifies characteristics of a service.</li> <li>creates a marketing system for services.</li> <li>differentiates between a service and a good.</li> <li>applies the service marketing mix in executing a sale.</li> </ul>	<ul> <li>Meaning of a service</li> <li>Characteristics of a service</li> <li>Importance of service marketing</li> <li>Difference between a service and a good</li> <li>Service marketing mix:         <ul> <li>people</li> <li>process</li> <li>physical evidence</li> </ul> </li> <li>Marketing a service</li> </ul>	<ul> <li>Task the learners to define service marketing.</li> <li>Demonstrate the characteristics of a service.</li> <li>Group the learners to discuss the importance of service marketing and task them to present in class.</li> <li>Develop a roleplay for the learners to act and practise marketing of a service.</li> </ul>

### **Assessment Strategy**

Task the learners to discuss the service marketing mix in executing a sale.

### **Sub-module 5: Market Segmentation**

**Duration: 06 Hours** 

Competences	Content	Teaching and Learning Strategies
The learner:  • observe the market segments for a product.  • describes the bases of	<ul> <li>Process of segmentation</li> <li>Bases/variables of segmentation</li> </ul>	<ul> <li>Illustrate the process of segmenting a market.</li> <li>Guide the learners on the importance of market</li> </ul>
<ul><li>market segmentation.</li><li>analyses the importance of market segmentation.</li></ul>	• Importance of segmentation	segmentation.

#### **Assessment Strategy**

Assess the learners on the process of segmenting a market.

#### **Sub-module 6. Marketing Management**

Duration 04 Hours

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>defines marketing management.</li> <li>applies the service marketing mix in executing a sale.</li> </ul>	<ul> <li>Definition of marketing management</li> <li>Importance of marketing management</li> </ul>	<ul> <li>Ask the learners to define marketing management.</li> <li>Lead a guided discussion on the importance of marketing management.</li> </ul>

#### **Assessment Strategy**

Task the learners to discuss the importance of marketing management.

- Marketing manuals
- Marketing magazines
- Electronic media
- Service marketing manuals
- Free publicity and promotional materials
- Marketing information systems manual



#### **Suggested Reference**

- Belch, G. E. (2011). Advertising and Promotion: An Integrated Marketing Communication Perspective, 9th ed. San-Diego, McGraw Hill.
- Cowell, D. W. (1994). The Marketing Services. London, Heinmann Professional Publishers.
- Jefkins, F. (2003). Introduction to Marketing, Advertising and Public Relations, 7th ed. London, Macmillan Education.
- Jefkins, F. (2004). The Marketing Concepts in the 21st Century, New edition. London, Maidenhead: McGraw-Hill Book Company.
- Kotler, P. & Keller, K. L. (2008). Marketing Management, 12th ed. Boston, Pearson Education Publishers.
- Armstrong, G. (2004). Marketing: An Introduction, 6th ed. Boston, Pearson Education Publishers.

# NCCF216: Real-Life Project 3

Duration: 60 Hours

#### **Module Overview**

This module is intended to enable the learner to improve his/her project operations and expand on his/her businesses. It shall involve application of social skills to add value to the project products/services so as to attract more customers.

#### **Learning Outcomes**

By the end of this project level, the learner should be able to:

- i) set strategies through which to partner with others and run an enterprise together as one or as agent.
- ii) work in a clearing and forwarding enterprise as a forwarder, port operator, airliner, warehouse keeper, importer or exporter.

#### **Generation of Value Addition to Products/Services**

Duration: 120 Hours

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>improves product/service quality.</li> <li>creates product/service distinction.</li> <li>offers favourable prices.</li> <li>cuts expenses.</li> <li>provides outstanding customer care services.</li> </ul>	Emphasis:  Product/serv ice quality  Uniqueness of products/ services  Cost management  Customer care	<ul> <li>Monitor the progress of the project.</li> <li>Supervise the use of assets.</li> <li>Guide the learners through practice to prepare interim reports for their projects.</li> </ul>

#### **Assessment Strategies**

Assess the learners on:

- i) quality of products/services provided.
- ii) customer care management



# **Detailed Module Description for Year 2 Semester 2**

## **NCCF 221: Warehousing and Port Organization**

Duration: 75 Hours

#### **Module Overview**

This Module introduces the learners to the process of maintaining records of the warehoused goods and equips them with the knowledge and skills of avoiding pilferage of cargo and maintains good condition of goods during storage and acknowledges better security to goods and good stowage to avoid deterioration

#### **Learning Outcomes**

By the end of this module, the learner should be able to:

- i) identify various types of warehouses.
- ii) comply with conditions for licensing bonded warehouse.
- iii) describe procedures for declaration and documentation of warehoused goods.
- iv) carry out stock taking of the warehoused goods.
- v) interpret and determine port tariffs and charges.
- vi) outline types of ports and their functions.

# **Sub-module 1: Introduction to Warehousing and Port Organization**

**Duration: 08 Hours** 

Competences	Content	Teaching and Learning Strategies
The learner:  • defines warehousing.  • identifies the types of warehouses.  • analyses the activities carried out in warehouses.  • describes the	<ul> <li>Meaning of warehousing</li> <li>Types of warehouses</li> <li>Activities carried out in warehouses</li> <li>Concepts of warehousing: <ul> <li>documentation</li> <li>port concept</li> </ul> </li> </ul>	<ul> <li>Let the learners brainstorm the meaning and types of warehouse.</li> <li>Lead the learners in a discussion on the activities carried out in warehouses.</li> <li>Play a video clip on warehousing and port</li> </ul>

Competences	Content	Teaching and Learning Strategies
different concepts of warehousing.  • identifies the types of port.  • examines the functions of ports.	<ul> <li>port         classification</li> <li>Port types</li> <li>Functions of ports</li> </ul>	organization for the learners to get an insight of what takes place in there.  • Group the learners and task them to discuss the different concepts of warehousing.  • Guides a discussion on functions of ports.

Task the learners to discuss the functions of ports in trade.

#### **Teaching and Learning Resources**

- Warehouse documentations
- Instruments and equipment
- Customs tariff book
- Videos clips

#### **Sub-module 2: Location of Warehouses**

Duration: 05 Hours

Competences	Content	Teaching and Learning Strategies
The learner:  • describes the physical location of warehouses.  • analyses the factors that influence the location of a warehouse.  • designs a layout of a warehouse to facilitate easy movement of goods.	<ul> <li>Physical location of a warehouse</li> <li>Factors considered for location of a warehouse</li> <li>Layout of warehouse facilities</li> <li>Movement of goods in a warehouse</li> </ul>	<ul> <li>Lead a guided discussion on the physical location of warehouses.</li> <li>Guide the learners to brainstorm the factors that influence the location of a warehouse.</li> <li>Guide the learners through practice to design a layout of a warehouse.</li> </ul>



Task the learners to:

- i) discuss the factors that influence the location of a warehouse.
- ii) design a suitable layout of a warehouse for particular goods.

#### **Teaching and Learning Resources**

Samples of warehouse layout

## **Sub-module 3: Warehousing Operations**

**Duration: 8 Hours** 

Competences	Content	Teaching and Learning Strategies
The learner:  • describes the entry of goods and order picking in a warehouse.  • identifies the security measures for a warehouse.  • processes the removal of goods from the warehouse.	<ul> <li>Guidelines for entry of goods in a warehouse</li> <li>Guidelines for order picking in a warehouse</li> <li>Security measures in the warehouse</li> <li>Removal of goods in a warehouse</li> </ul>	<ul> <li>Guide the learners on the procedures to follow for entry of goods and order picking in the warehouse.</li> <li>Task the learners to brainstorm the security measures necessary for a warehouse.</li> </ul>

### **Assessment Strategy**

Task the learners to discuss in groups the process of receiving and dispatching goods in and out of the warehouse.

- Sample guidelines on warehousing operations
- Goods received note
- Goods supplied note

### **Sub-module 4: Material Handling Equipment**

**Duration: 10 Hours** 

Competences	Content	Teaching and learning strategies
The learner:  • identifies the type of equipment used for handling materials in the warehouses.  • cares for and maintains the materials handling equipment.  • identifies the materials that should not be left in the open, but must be in-house.  • applies the manual and the automated systems of handling materials in the warehouse.	<ul> <li>Types of equipment for handling materials</li> <li>Maintenance of equipment</li> <li>Materials commonly inhouse</li> <li>Manual handling system</li> <li>Automated handling system</li> </ul>	<ul> <li>Lead a guided discussion on the types of equipment for handling materials in the warehouse.</li> <li>Guide the learners to practically demonstrate the care and maintenance given to the equipment used for handling materials in the warehouse.</li> <li>Let the learners brainstorm the materials that should be in-house.</li> <li>Take the learners to a nearby warehouse for a practical application of the manual and automated materials handling systems.</li> </ul>

# **Assessment Strategies**

Task the learners to:

- i) identify the types of material handling equipment.
- ii) demonstrate the operation of the manual and automated material handling systems.

- Manuals of material handling
- Types of manual and automated material handling equipment
- Manuals for material handling equipment



# **Sub-module 5: Maintaining the Safety and Quality of Stock**

Duration: 06 Hours

Competences	Content	Teaching and Learning Strategies
The learner:  • analyses the importance of controlling the safety and quality stock.  • identifies the methods of monitoring safety and quality of goods in warehouses.  • sets measures to mitigate the challenges of stock safety and quality control.	<ul> <li>Importance of stock safety and quality control</li> <li>Methods of controlling safety and quality of stock</li> <li>Challenges encountered in controlling safety and quality of stock in Uganda</li> </ul>	<ul> <li>Lead the learners in a discussion on the importance of stock safety and quality control.</li> <li>Tasks the learners to brainstorm the methods of monitoring safety and quality of goods.</li> <li>Guide the learners in a discussion on the challenges encountered in controlling safety and quality of stock.</li> </ul>

#### **Assessment Strategy**

Assign the learners to identify the importance of stock control.

#### **Teaching and Learning Resource**

Manuals of stock control

# **Sub-module 6: Handling Hazardous Goods**

Duration: 10 Hours

Competences	Content	Teaching and Learning Strategies
		<u> </u>
The learner:	<ul> <li>Meaning of</li> </ul>	<ul> <li>Let the learners</li> </ul>
<ul> <li>defines hazardous</li> </ul>	hazardous goods	brainstorm the
goods.	<ul> <li>Types of hazards</li> </ul>	meaning of
<ul> <li>identifies the types of</li> </ul>	<ul> <li>Classification of</li> </ul>	hazardous goods.
hazards.	hazardous goods	<ul> <li>Task the learners to</li> </ul>
<ul> <li>classifies hazardous</li> </ul>	<ul> <li>Precautions for</li> </ul>	identify and classify
goods.	the storage and	the types of
<ul> <li>identifies the</li> </ul>	distribution of	hazardous goods.

Competences	Content	Teaching and
		Learning Strategies
precautionary measures for storing hazardous goods and materials. • set measures for controlling hazardous materials.	hazardous goods • Control of hazardous materials	<ul> <li>Lead a guided discussion on classification of hazardous goods and material.</li> <li>Task the learners to brainstorm the precautions for the storage of hazardous goods and materials.</li> </ul>

Task the learners to identify and discuss precautions for storing hazardous goods and materials.

#### **Teaching and Learning Resources**

Guidelines on handling of hazardous goods and material

## **Sub-module 7: Stock Levels and Maintenance**

Duration: 10 hours

Duration: 10 hours		
Competences	Content	Teaching and Learning
		Strategies
The learner:	<ul> <li>Types of stock</li> </ul>	Lead a guided
<ul> <li>identifies the types of</li> </ul>	levels	discussion on types of
stock levels.	<ul> <li>Stock level</li> </ul>	stock levels and stock
<ul> <li>describes the</li> </ul>	controls used in	maintenance.
different stock level	storage systems	<ul> <li>Task the learners to</li> </ul>
controls used in	<ul> <li>Relevance of</li> </ul>	brainstorm the
storage systems.	controlling stock	different stock control
• justifies the	levels	used in storage
importance of	<ul> <li>Problems</li> </ul>	systems.
controlling stock	associated with	<ul> <li>Task the learners to</li> </ul>
levels.	overstocking and	brainstorm the
<ul> <li>analyses the</li> </ul>	understocking	relevance and
problems associated	<ul> <li>Computation of</li> </ul>	problems associated
with overstocking	stock levels	with controlling and
and understocking.	<ul> <li>Manual stock level</li> </ul>	overstocking.
<ul> <li>applies the manual</li> </ul>	card system	<ul> <li>Guide the learners to</li> </ul>



Competences	Content	Teaching and Learning Strategies
and computerized stock level control systems.	Computerized stock level system	compute stock levels.  • Demonstrate to the learners the use of manual and computerized stock level systems and task them to practise.

Task the learners to:

- i) discuss the stock level control systems applied in stores.
- ii) demonstrate the use of manual and computerized stock level control systems.

#### **Teaching and Learning Resources**

- Stock level cards
- Computers
- Guidelines on stock levels and maintenance

# **Sub-module 8: Stocktaking**

Duration: 08 Hours

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>defines stocktaking.</li> <li>applies various methods to evaluate stocks in the store.</li> <li>observes the procedure for carrying out stocktaking.</li> <li>identifies the documents used in stocktaking.</li> </ul>	<ul> <li>Meaning of stocktaking</li> <li>Methods of stocktaking</li> <li>Procedure of stocktaking</li> <li>Documents used in stocktaking</li> </ul>	<ul> <li>Let the learners brainstorm the meaning of stocktaking.</li> <li>Guide the learners in a practical demonstration of the methods used in stocktaking.</li> <li>Demonstrate the procedure followed in stocktaking.</li> <li>Guide the learners on the use of the documents for stocktaking.</li> </ul>

Assign the learners to illustrate and describe the process of stocktaking using specimen documents.

#### **Teaching and Learning Resources**

- Stocktaking sheets
- Stocktaking guidelines

# **Sub-module 9: Issue and Dispatch of Stock**

**Duration: 10 hours** 

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>analyses the concepts of issue and dispatch of stock.</li> <li>prepares the documents for issuing stock.</li> <li>determines the method for issuing stock.</li> <li>demonstrates the process of dispatching goods from the store.</li> <li>sets mitigation measures to control the challenges of issuing and despatching stock.</li> </ul>	<ul> <li>Concepts of issue and dispatch of stock</li> <li>Documents used in issuing stock</li> <li>Methods of issuing stock (FIFO and LIFO)</li> <li>Despatch of stock</li> <li>Challenges of issuing and despatching stock</li> </ul>	<ul> <li>Lead a guided discussion on the concepts of issue and dispatch of stock.</li> <li>Ask the learners to brainstorm the documents used in the store to issue stock.</li> <li>Demonstrate the methods of issuing stock.</li> <li>Illustrate the process of despatching stock.</li> <li>Lead the learners in a discussion on the challenges faced during issuing and despatching of stock.</li> </ul>

### **Assessment Strategy**

Group the learners and task them to role-play the different methods of issuing stock from the store.

- Materials issue and despatch forms
- Stock sheet



#### **Suggested References**

- Gunay, B. (2009). Fundamentals of Warehousing with Worked Examples. 2nd ed. Sandy, Authors online Ltd.
- ILT. (2001). Warehousing Management. New York Express Press.
- Martin, C. (2005). Logistics and Supply Chain Management: Creating Value adding Networks 3rd ed. Harlow, Financial Times/Prentice Hall.
- Lorange, P. (2009). Shipping Strategy: Innovating for Success. Cambridge, Cambridge University press.
- Taderera, F. (2010). The pillars of shipping and forwarding: Customs clearing code, Tariffs. Lambert Academic Publishing.

## **NCET222: Elements of Taxation**

Duration: 60 Hours

#### **Module Overview**

The module introduces the learner to the core aspects of tax systems in Uganda. It provides the learner with a foundation to prepare tax returns for individuals, businesses, and non-business tax payers.

#### **Learning Outcomes**

By the end of this module, the learner should be able to:

- i) carry out simple tax assessments.
- ii) apply the basic concepts of taxation to compute taxable income and liabilities.

#### **Sub-module1: Introduction to Taxation**

**Duration: 8 Hours** 

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>discusses the development of taxation in Uganda.</li> <li>justifies the purpose of taxation.</li> <li>applies the terms used in taxation.</li> <li>applies the principles of taxation.</li> </ul>	<ul> <li>Purpose of taxation</li> <li>Terms used in taxation</li> <li>Principles/canon s of taxation</li> </ul>	<ul> <li>Lead the learners in a discussion on the purpose and principles of taxation.</li> <li>Guide the learners on the application of tax principles.</li> </ul>

## **Assessment Strategy**

Give the learners exercise on the canons of taxation.

## **Teaching and Learning Resource**

Guiding principles on taxation



## **Sub-module 2: Tax Structure**

**Duration: 8 Hours** 

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>classifies taxes according to their categories.</li> <li>describes</li></ul>	<ul> <li>Uganda's tax structure</li> <li>Classification of taxes (direct and indirect)</li> <li>Operations of tax bodies</li> </ul>	<ul> <li>Let the learners discuss the classifications of taxes.</li> <li>Involve a tax official in the discussion on Uganda's tax structure.</li> <li>Demonstrate how tax bodies operate.</li> </ul>

## **Assessment Strategy**

Give the learners assignment to identify and discuss the types of taxes implemented by URA.

## **Teaching and Learning Resources**

Charts of Uganda's Tax structure

## **Sub-module 3: Taxable Income**

Duration: 16 Hours

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>identifies taxable income and their sources.</li> <li>computes employment, business and property income.</li> <li>distinguishes between exempt income and presumptive tax.</li> </ul>	<ul> <li>Definition of taxable income</li> <li>Sources of taxable income</li> <li>Computation of employment, business and property income</li> <li>Exempt income</li> <li>Presumptive tax</li> </ul>	<ul> <li>Task the learners to identify taxable incomes and their sources.</li> <li>Illustration the computation of employment, business and property incomes.</li> <li>Guided discussion on distinctions between exempt income and presumptive tax.</li> </ul>

## **Assessment Strategy**

Give the learners a test to compute tax rates for different incomes.

## **Teaching and Learning Resources**

- Income Tax Act, 1997
- Calculator
- Tax records

## **Sub-module 4: Tax and Non-Tax Revenues**

Duration 8 Hours

Competences	Content	Teaching and Learning Strategies
The learner:  • identifies the tax revenues.  • identifies the nontax revenues.  • analyses the importance of government revenues.	<ul> <li>Tax Revenues         (pay as you         earn, local         service tax).</li> <li>Non-tax         revenues (fees,         fines, penalties,         grants,         donations)</li> <li>Importance of         government         revenues</li> </ul>	<ul> <li>Guide the learners to identify tax and non-tax revenues.</li> <li>Lead a guided discussion on the importance of government revenues.</li> </ul>

## **Assessment Strategy**

Assess the learners on the importance of tax and non-tax revenues in Uganda.

## **Sub-module 5: Value Added Tax**

**Duration: 12 Hours** 

Competences	Content	Teaching and Learning Strategies
The learner:	<ul> <li>Meaning of</li> </ul>	<ul> <li>Involve a tax</li> </ul>
<ul> <li>defines the scope of</li> </ul>	VAT	official in the
VAT.	<ul> <li>Reasons for</li> </ul>	discussion on the
<ul> <li>describes the</li> </ul>	VAT	scope of VAT, the
registration and de-	<ul> <li>Types of</li> </ul>	registration and
registration process	VAT	de-registration



Competences	Content	Teaching and Learning Strategies
<ul> <li>for VAT.</li> <li>identify the tax rates charged on supplies.</li> <li>compute VAT.</li> <li>justify the penalties for tax invasion.</li> </ul>	<ul> <li>Advantages and disadvantag es of VAT</li> <li>Computation of VAT</li> </ul>	process for VAT and the penalties associated with tax invasion.  Let the learners compute the VAT on particular goods.

## **Assessment Strategy**

Give the learners exercise to compute VAT.

## **Teaching and Learning Resources**

- VAT registration forms
- VAT certificate

## **Sub-module 6: Taxation Process**

Duration: 8 Hours

Competences	Content	Teaching and Learning Strategies
The learner:  disclosures income returns for tax purposes.  registers business for value added tax.  follows recovery of tax charged on exempted goods.  analyses the effects of tax non- compliance.	<ul> <li>Disclosure         of income         returns</li> <li>Registratio         n and de-         registration         for VAT</li> <li>Tax         recovery</li> <li>Tax         offences         and         penalties</li> </ul>	<ul> <li>Lead the learners on a study tour to a revenue office to observe the filing of income returns and registration for VAT.</li> <li>Invite a revenue officer to guide the learners on the procedure for recovering wrongly charged taxes.</li> <li>Lead a guided discussion on the offences and penalties for tax evasion.</li> </ul>

## **Assessment Strategies**

Task the learners to:

- i) describe the VAT registration process.
- ii) discuss the offences and penalties for evading taxes.

## **Teaching and Learning Resources**

- Uganda tax guide, 2012.
- Calculator

## **Suggested Reference**

- Bahemuka, P. K. (2008). Income Tax in Uganda, 2nd ed. Kampala, Fountain Publishers Ltd.
- Mugume, C. (2006). Managing Taxation in Uganda. Kampala, Makerere University Printing Press.
- Tumuhimbise M. (2000). Introduction to Taxation in Uganda. Kampala, Makerere University Business School



## NCKS 223: Basic Kiswahili

Duration: 45 Hours

#### **Module Overview**

This module introduces the learner to the basic Kiswahili as used in the industry and by the general public. The learner shall be able to appreciate Kiswahili as the language spoken in the business community, and shall apply it in the day-to-day business dealings; communicating in any situation that arises in the course of conducting business.

#### **Module Outcomes**

By the end of the module, the learner should be able to:

- i) make simple expressions in Kiswahili.
- ii) count and construct coherent Kiswahili sentences.
- iii) understand, speak, read, and write basic Kiswahili.

#### **Sub-module 1: Introduction to Kiswahili**

**Duration: 4 Hours** 

Duracion, Triours		
Competences	Content	Teaching and
		<b>Learning Strategies</b>
The learner:      acknowledges the importance of learning and using Kiswahili language correctly greets elders, peers and the young at different times.      Introduces oneself.     makes introduction of oneself and other persons.	<ul> <li>Origin and spread of Kiswahili</li> <li>Importance of Kiswahili to Ugandans</li> <li>Greetings:         <ul> <li>at different times</li> <li>to elders, peers, the young</li> <li>to one person</li> <li>to many people</li> </ul> </li> <li>General Introduction of:         <ul> <li>oneself</li> <li>others</li> </ul> </li> </ul>	<ul> <li>Allow the learners to buzz over different greeting styles.</li> <li>Ask the learners to make self-introduction before the class.</li> </ul>

## **Assessment Strategies**

Assess the learners on the:

- i) importance of learning Kiswahili in the context of accounting and finance.
- ii) role-playing greeting of peers, elders and supervisors at different times; take note of their pronunciation and intonation.

## **Teaching and Learning Resources**

- The Internet
- Kiswahili dictionary

## **Sub-module 2: Definite Articles**

Duration: 06 Hours

Competences	Content	Teaching and Learning Strategies
The learner:  • makes correct use of the Kiswahili alphabet.  • pronounces Kiswahili verbs and names in the correct accent.  • states phrases in the correct tense.	<ul> <li>Vowels and consonants</li> <li>verbs and nouns</li> <li>Production of Kiswahili sounds/accent</li> </ul>	<ul> <li>Use tapes/compact disks for the learners to listen to word sounds and pronunciations.</li> <li>Guide the learners on the names of different places and common titles in the clearing and forwarding profession.</li> <li>Set out a number of Kiswahili vowels, verbs and nouns for the learners to practise their application.</li> <li>Use a tape recording to produce Kiswahili sounds for the learners to emulate.</li> </ul>

## **Assessment Strategies**

Assess the learners on:

- i) word pronunciation.
- ii) use of verbs and nouns.



## **Teaching and Learning Resources**

- Kiswahili dictionary
- Charts of vowels and consonants, verbs and nouns
- Audio recordings

## **Sub-module 3: Polite Language**

**Duration: 7 Hours** 

Competences	Content	Teaching and Learning Strategies
The learner:      expresses     appreciation to others.      makes requests for products, services, or places by names.      identifies people by their professional titles.	<ul> <li>Welcoming visitors</li> <li>Making requests</li> <li>Presenting menu</li> <li>Expressing appreciation</li> <li>Advertising of products</li> <li>Negotiating for better terms</li> <li>Asking for pardon</li> </ul>	<ul> <li>Organize a role-play in which the learners shall make simple expressions involving asking for a particular product, service, place or direction and appreciating for the assistance offered.</li> <li>The learners express themselves by asking for forgiveness for the wrong done.</li> </ul>

## **Assessment Strategies**

Task the learner to:

- i) role-play the receiving of clients and providing information on the available goods/services.
- ii) design and format a Kiswahili advert for any business.

#### **Teaching and Learning Resources**

- The Internet connection
- Kiswahili dictionary
- Samples of advertisements

## **Sub-module 4: Indefinite Articles**

**Duration: 6 Hours** 

Competences	Content	Teaching and Learning Strategies
The learner:      combines words     to construct     proper     sentences.      asks questions     and responds to     inquiries.      expresses likes     and dislikes.	<ul> <li>Introductory vocabulary</li> <li>Sentence pattern</li> <li>Questions and responses</li> <li>Expressing likes and dislikes</li> </ul>	<ul> <li>Guide the learners to use the indefinite article to construct sentences.</li> <li>Group the learners to role-play asking and answering questions related to clearing and forwarding services.</li> <li>Ask the learners to express their likes and dislikes in a role-play.</li> </ul>

## **Assessment Strategy**

Assess the learners on the construction of sentences in response to questions.

## **Teaching and Learning Resources**

Samples of:

- sentence patterns
- questions and answers
- likes and dislikes

#### **Sub-module 5: Numbers and Arithmetic**

Duration: 06 Hours

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>counts and numbers items using the cardinal and ordinal numbers.</li> <li>states the time, date, days and months correctly.</li> </ul>	<ul> <li>Counting cardinal numbers</li> <li>Counting ordinal numbers</li> <li>Time, dates, days, months</li> </ul>	<ul> <li>Lead the learners in the counting exercise.</li> <li>Guide the learners in stating time and dates.</li> <li>Ask the learners to make presentations of their dates of birth.</li> </ul>



## **Assessment Strategy**

Assign the learners to count using ordinal and cardinal numbers and to state different periods in Kiswahili.

## **Teaching and Learning Resources**

- Charts of numbers, dates and days
- Calendar
- Clock
- Mathematical symbols

## **Sub-module 6: Grammar and Syntax**

**Duration: 08 Hours** 

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>makes a logical flow of sentence construction.</li> <li>applies the singular and plural nouns in sentences correctly.</li> <li>applies correct Kiswahili tenses in sentence construction.</li> </ul>	<ul> <li>Basic sentence elements</li> <li>Sentence logic</li> <li>Singular and plural</li> <li>Tenses</li> </ul>	<ul> <li>Guide the learners to make sentences in Kiswahili using first person singular and first person plural.</li> <li>Let the learners demonstrate the application of different tenses in sentence construction.</li> </ul>

## **Assessment Strategies**

Give the learners exercises on the:

- way they arrange words in a sentence
- rule of singular and plural
- application of tenses

## **Sub-module 7: Professional Related Vocabulary**

**Duration: 08 Hours** 

Competences	Content	Teaching and
		Learning Strategies
The learner:	<ul> <li>Terminologies</li> </ul>	<ul> <li>Guide the learners</li> </ul>
<ul> <li>applies the</li> </ul>	used in clearing	to identify and
terminologies used	and forwarding	name the tools,
in clearing and	<ul> <li>Names of tools,</li> </ul>	materials, and
forwarding correctly.	materials, and	equipment used in
<ul> <li>identifies and names</li> </ul>	equipment used in	clearing and
the tools, materials,	clearing and	forwarding.
and equipment used	forwarding	<ul> <li>Ask the learners to</li> </ul>
in clearing and	<ul> <li>Professional titles</li> </ul>	research the
forwarding.	like: manager,	Kiswahili titles for
<ul> <li>refers to officers in</li> </ul>	cashier,	the staff that work
clearing and	storekeeper,	in clearing and
forwarding by their	forwarder,	forwarding.
titles.	supplier, insurer,	<ul> <li>Discuss with the</li> </ul>
<ul> <li>describes the tasks</li> </ul>	customer/client,	learners the tasks
performed by	etc.	performed by
different officials in	<ul> <li>Tasks performed in</li> </ul>	different clearing
clearing and	clearing and	and forwarding
forwarding.	forwarding	staff.

## **Assessment Strategy**

Assign the learners to write the titles and tasks performed by various professionals in public administration.

## **Teaching and Learning Resources**

- Kiswahili dictionary
- Charts tools, materials, and equipment used in public administration and management
- Audio CD packs
- Video tapes



## **Suggested References**

- Almasi, W. F. (2014). Swahili Grammar for Introductory and Intermediate Levels.
- Donavan, M. & Lutz, M. (2011) Swahili: A Complete Module for Beginners. 2nd ed. Dar-es-Salaam, Living Language Publishers.
- Maw, J. E. (2012). Swahili for Starters: A Practical Introductory and Intermediate Level.
- Perrot, D. V. (2010). Essentials of Business Kiswahili: A Teach Yourself Guide. Nairobi, Kenya Publications.
- Peter, M. W. (2006). Simplified Swahili New York, Longman Group.

# **NCCF 224: Principles of Insurance**

**Duration: 45 Hours** 

#### **Module Overview**

This module introduces the concept of insurance to the learner and equips him/her with knowledge and skills of preventing risks against cargo and finances; and helps him/er to mitigate the effects of these risks. It covers insurance policies, principles and general average.

#### **Learning Outcomes**

By the end of this module, the learner should be able to:

- i) identify various types of insurance policies.
- ii) describe procedures opening customs insurance policy.
- iii) carry out cargo insurance police.

#### **Sub-module 1: Introduction to Insurance**

Duration: 08 Hours

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>defines insurance.</li> <li>analyses the objectives of insurance.</li> <li>applies the correct terms used in insurance.</li> <li>justifies the need to insure businesses against risks.</li> <li>identifies the types of insurance.</li> </ul>	<ul> <li>Meaning of insurance</li> <li>Objectives of insurance</li> <li>Terms used in insurance</li> <li>Types of insurance</li> <li>Importance of insurance in business</li> </ul>	<ul> <li>Task the learners to brainstorm the meaning of insurance.</li> <li>Invite an insurer to guide the learners on the objectives of the different types of insurance and the terms used.</li> <li>Lead the learners in a discussion on the importance of insurance.</li> </ul>

## **Assessment Strategy**

Groups the learners and task them to discuss the importance of insurance in business.



## **Teaching and Learning Resources**

- Compendiums about insurance
- Insurance manuals

## **Sub-module 2: Marine Insurance**

Duration: 10 Hours

Competences	Content	Teaching and Learning
The learner:  • define marine insurance policies.  • identifies the types of marine insurance policies.  • analyses the characteristics of insurable contracts.  • examines the elements of marine insurance contracts.  • distinguishes between insurable contract and wagering contract.	<ul> <li>Marine insurance policy</li> <li>Types of marine insurance policies</li> <li>Characteristics of insurable contracts</li> <li>Elements of marine insurance contracts</li> <li>Differences between insurable contract and wagering contract</li> </ul>	<ul> <li>Tasks the learners to brainstorm the meaning of marine insurance.</li> <li>Lead a guided discussion on the types of marine insurance.</li> <li>Let the learners discuss in groups the characteristics of insurable contracts and the elements of marine insurance contract.</li> <li>Lead a brainstorming session on the differences between insurable contract and wagering contract.</li> </ul>

## **Assessment Strategies**

Give the learners a case study from which they should:

- i) analyse the characteristics of insurable contracts.
- ii) examine the elements of marine insurance contracts.

## **Teaching and Learning Resources**

- marine insurance manuals
- case studies on insurance contracts

## **Sub-module 3: Principles of Cargo Insurance**

Duration: 10 Hours

Competence	Content	Teaching and Learning Strategy
The learner observes the principles of cargo insurance.	<ul> <li>Insurable interest</li> <li>Utmost good faith</li> <li>Indemnity</li> <li>Subrogation</li> <li>Contribution</li> <li>Proximate cause</li> </ul>	Group the learners to discuss the different principles of cargo insurance and make classroom presentations.

## **Assessment Strategy**

Task the learners to discuss the principles of cargo insurance.

## **Teaching and Learning Resources**

Journal articles on principles of cargo insurance

## **Sub-module 4: Cargo Losses**

Duration: 09 Hours

Competences	Content	Teaching and Learning Strategies
The learner:  • identifies the types of cargo losses.  • analyses the circumstances under which cargo loss occurs.  • sets measures to mitigate occurrence of cargo loss.	<ul> <li>Type of cargo loss:         <ul> <li>partial loss</li> <li>total loss</li> <li>constructive loss</li> </ul> </li> <li>Circumstances under which cargo loss occurs</li> <li>Prevention of cargo loss</li> </ul>	<ul> <li>Group the learners to discuss the different cargo losses and make classroom presentations.</li> <li>Lead a guided discussion on the circumstances under which cargo losses occur.</li> <li>Lead a brainstorming session on the measures to control cargo loss.</li> </ul>

## **Assessment Strategy**

Task the learners to discuss the types of cargo loss and suggest mitigation measures.



## **Teaching and Learning Resources**

- Documentary on cargo losses
- Journal articles on cargo

## **Sub-module 5: General Average**

Duration: 08 Hours

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>defines general average.</li> <li>identifies the parties involved in general average.</li> <li>selects the method of settling issues of general average.</li> </ul>	<ul> <li>Meaning of general average</li> <li>Parties involved in the general average</li> <li>Methods of settling the general average</li> </ul>	<ul> <li>Lead the learners in a brainstorming session on the meaning of general average.</li> <li>Take the learners through a discussion on the parties involved in general average.</li> <li>Demonstrate the methods of settling issues of general average.</li> </ul>

## **Assessment Strategy**

Provide the learners with a case study from which they should advise the parties involved in the issues of general average.

## **Teaching and Learning Resource**

Cases on general average

## **Suggested References**

Paelinck, H. (2010). Reeds Dictionary Shipping and Marine Finance. Boston, Thomas Reed publications.

Brodie, P. (2006). Commercial Shipping Handbook  $2^{nd}$  ed. London, Lloyds of London press.

Wilson, J. (2010). Carriage of Goods by Sea 7th ed. Harlow, Person Education.

# **NCCF 225: Real-Life Project IV**

Duration: 60 Hours

#### **Module Overview**

The module equips the learner with skills required to prepare customs entry, shipping documents, prepare payment schedules, process release orders, warehousing, creation of firm, tracking and deliver cargo to the client.

## **Learning Outcomes**

By the end of this project level, the learner should be able to:

- i) prepare customs entry and shipping documents.
- ii) prepares cargo control processes.
- iii) design warehousing controls.
- iv) carry out tracking process.
- v) generate a report on the general project status and wind up the project.

## Winding-up of the Project

Duration: 120 Hours

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>designs appraisal forms.</li> <li>appraises the project.</li> <li>writes project report.</li> <li>makes presentation of the project(s) to UBTEB official.</li> </ul>	<ul> <li>Project appraisal</li> <li>Project report</li> <li>Presentation of the project</li> </ul>	<ul> <li>Guide the learners to develop project appraisal forms.</li> <li>Guide the learners on the format of the project report.</li> <li>Prepare the learners for presentation of their projects to UBTEB officials.</li> </ul>



# **NCCF 226: Internship/Industrial Training**

Duration: 240 Hours

#### Module Overview

This module provides the learner with opportunity for placement in organisations to have practical exposure to unfamiliar environments and critically assess existing practices in workplaces as he/she applies skills acquired in class in his/her career-related areas.

#### **Learning Outcomes:**

By the end of this practice, the learner should have:

- i) developed the interpersonal, communication and teamwork skills.
- ii) enhanced the work ethics and professionalism.
- iii) been talent-spotted by the organisation where he/she interned from.

Competences	Content	Teaching and Learning Strategies
<ul> <li>The learner:</li> <li>applies the concepts learnt in class to practically perform the assigned tasks in the organisation.</li> <li>identifies the challenges at the work place.</li> <li>adheres to the timeframe.</li> <li>writes an internship report following the guided format.</li> </ul>	<ul> <li>Purpose of the internship</li> <li>Placement procedures</li> <li>Internee activities</li> <li>Roles of supervisors</li> <li>Format of internship report</li> </ul>	<ul> <li>Guide the learners on the placement procedures.</li> <li>Lead a field visit to expose the learners to the working environment.</li> <li>Supervise the internees on the activities undertaken in their training.</li> <li>Guide the learners on the format of writing internship reports.</li> </ul>

## **Assessment Strategy**

Assign the learners to share their experiences and challenges with the visiting instructors to industries during the supervision.

## **Teaching and Learning Resources**

- Learners' identity cards
- Introductory letters
- Assorted tools and equipment
- Protective wears

## **Suggested References**

Ronnestad M. H. & Skovholt, T. M. (2001). Developing Practitioners. 5th ed. Howard, Anderson Publishing.

Studer, J. R. & Diambra, J. F. (2010). A Guide to Practicum & Internship for School Counsellors-in-training, 1st ed. London, Routledge.



## **Bibliography**

- Abrams E., Hide H., McKnight C., O'Sullivan J., Price J., Schiavone J.
- & Akumu, H. T. (2014). A Guide to Communication Skills .1st ed. Kampala
- Alizadeh, A. & Nomikos, N. (2009). Shipping Derivatives and Risk Management. Hampshire, Palgrave Macmillan.
- Almasi, W. F. (2014). Swahili Grammar for Introductory and Intermediate Levels
- Armstrong, G. (2004). Marketing: An introduction, 6th ed. Boston, Pearson Education publishers.
- Bahemuka, P. K. (2008). Income Tax in Uganda, 2nd ed. Kampala, Fountain Publishers, Ltd.
- Baker, T. (2002). Dealing with Customs and Excise; Administration, Appeals, Disputes and Investigation, Tolley Publishers.
- Baker, T. (2002). Dealing with Customs and Excise; Administration, Appeals, Disputes and Investigation, Tolley Publishers.
- Bakibinga, D. (2003). Partnership Law in Uganda. Kampala, Professional Publisher and Consultant Ltd..
- ----- (2006). Law of Contract in Uganda. Kampala, Professional Publisher and Consultant Ltd.
- Baluch, I. (2005). Transport Logistics: Past, Present and Predictions. Dubai mining Communication.
- Bazi, M., Baguma, I. & Anjoga, H. (2007). Unmasking Information Communication Technology, 1st ed. Kampala, Uganda.
- Belch, G. E. (2011). Advertising and Promotion: An integrated Marketing Communication Perspective, 9th ed. San-Diego, McGraw Hill.
- Bhabatosh, B. (2006). Cost Accounting: Theory and Practices. 12th ed. New Delhi, Prentice-Hall.
- Birungi, P. & Mutenyo. (2001). Principles of Economics. Kampala, Uganda.
- Brodie, P. (2006). Commercial Shipping Handbook 2nd ed. London: Lloyds of London press.
- Brychan, T., Miller, C. & Lyndon, M., (2011). Innovation and Small Businesses, Vol.1. London. Book Boon Publishers.

- Chester L. W. and Vanneman, E. (1983). Business Communications. London, Edward Amold.
- Cowell, D. W. (1994). The Marketing Services. London, Heinmann Professional Publishers.
- David, E. (2011), Computing Explorations in Language, Logistic and Machines. University of Virginia.

  D
- Donavan, M. & Lutz M. (2011). Swahili: A Complete Module for Beginners. 2nd ed. Dar-es-Salaam, Living Language Publishers.
- Duska, R. F. (2007). Contemporary Reflections on Business Ethics, Vol. 23. Springer Boston.
- Elliott, B. & Elliott, J. (2007). Financial Accounting and Reporting,6th ed. London, Financial Times Prentice Hall.
- Essel, R. D. & Howard, C.G. (2011). Principles of Business Law, 4th ed. New Jersey, Pearson Prentice Hall Inc.
- Essel, R. D. & Howard, C. G. (2011). Principles of Business Law, 4th ed. New Jersey, Pearson Prentice Hall Inc.
- Wood, F. & Sangster (2018). Business Accounting 1, 14th ed. Pearson Publishers.
- Frankel, E. C. (2010). The World Shipping Industry. Oxford Shire, Rutledge.
- Greg, B. (2006). Six Sigma for Small Business. Texas, Entrepreneur Press.
- Gunay, B. (2009). Fundamentals of Warehousing with Worked Examples. 2nd ed. Sandy, Authors online Ltd.
- Halbert, T. & Ingulli, E. (2003). Law and Ethics in Business Environment, 4th ed. New York, South-Western Publishing Company.
- Harold, K. (2010). Project Management: A Practical Planning and Implementation Guide. Nairobi, CBPS Publisher & Distributors..
- Harvey, J. (1997). Modern Economics. London, MacMillan Education Publishers.



- Jason, W. (2006). The Project Management Life Cycle: A Complete Step by Step Method for Initiating, Planning, Executing and Closing a Project Successfully. New York, McGraw Hill Publishing Company Ltd.
- Jefkins, F. (2003). Introduction to Marketing, Advertising and Public Relations, 7th ed. London, Macmillan Education.
- Jefkins, F. (2004). The Marketing Concepts in the 21st Century, New edition. London, Maidenhead: McGraw-Hill Book Company.
- Jennings, A. R. (2008). Financial Accounting, 10th ed. London, DP Publications Ltd.
- Kerzner, H. (2002). Project Management: A System Approach to Planning, Scheduling & Controlling; 2nd ed. California, CBP Publishing Company.
- Komunda, B. M. (2005). Business Communication Skills (2nd Ed). Kampala, Mukono Printing and Publishing Company.
- Komunda, B. M, (2005). Business Communication Skills, 2nd ed. Kampala, Mukono Printing and Publishing Company.
- Kotler, P. & Keller, K. L. (2008). Marketing Management, 12th ed. Boston, Pearson Education publishers.
- Koutsoyiannis, A. (1979). Modern Micro Economics, 2nd ed. New Delhi, MacMillan Education Ltd.
- Kuratko, (2008).The Emergence of Entrepreneurship Education: Development, Trends and Challenges. (9th Edition)
- Lewis, J. P. (2004). Project Planning Schedule and Control: A Hands-on Guide to Bringing Projects in on Time and on Budget. New Delhi, New Age International (P) limited, Publishers.
- Lipsey G. R. (1999). Introduction to Positive Economics, 12th ed. Boston, The Addison-Wesley Publishers.
- Lorange, P. (2009). Shipping Strategy: Innovating for Success. Cambridge, Cambridge University press.
- Makomboti, W. (1996). East African Freight Forwarding Guide. 4th ed. Nairobi. Kenya.
- Maw, J. E. (2012) Swahili for Starters: A Practical Introductory and Intermediate Level.

- Michael, E. P. & Mark, R. K. (2006). Strategy and Society: the Link between Competitive Advantage and Social Responsibility. Harvard Business Review.
- Moya, M. & Nyeko, S. (2009). Information and Communication Technology in Business,1st ed.
- Mugume, C. (2006). Managing Taxation in Uganda. Kampala, Makerere University Printing Press.
- Nelson, P. (2000). "Reengineering Fleet Management" TRB Transportation Research E-Circular E-C013.
- Paelinck, H. (2010). Reeds Dictionary Shipping and Marine Finance. Boston, Thomas Reed publications.
- Perrot, D. V. (2010). Essentials of Business Kiswahili; A Teach Yourself Guide. Nairobi, Kenya Publications.
- Peter, M. W. (2006). Simplified Swahili. New York, Longman Group Publications.
- Ronnestad M. H. & Skovholt, T. M., (2001). Developing Practitioners. 5th ed. Howard, Anderson Publishing.
- Saleemi N. A. (1991). Economics simplified. Northampton, Edward Elgar Publishing Ltd.
- ----- (2005). Job Costing for Planning and Control of Services. Nairobi, N. A. Saleemi Publishers.
- ----- (1997). Electronic Data Processing Simplified. Nairobi, N.A. Saleemi Publishers.
- ----- (2010). Financial Accounting Simplified. London, Champman & Hall.
- Srivastava, S. B. (2001). A Practical Guide to Industrial Entrepreneurs. New Delhi, Sultan Chand & Sons.
- Ssentamu, J. D. (2010). Basic Economics for East Africa: Concepts, Analysis and Applications. Kampala, Fountain House publishers.
- Stanwick, P. (2013). Understanding Business Ethics, 2nd ed. Auburn, Auburn University printing and publication.



- Stickney, C. P. & Weil, R. L. (2008). Financial Accounting: An Introduction to Concepts, Methods and Uses. Mason, South-Western College
- Studer, J. R. & Diambra, J. F. (2010). A Guide to Practicum & Internship for School Counsellors-in-training, 1st ed. London, Routledge.
- Taderera, F. (2010). The Pillars of Shipping and Forwarding: Customs Clearing Code, Tariffs. Lambert Academic publishing.
- Tayebwe, B. M. (2007). Basic Economics, Kampala, Uganda.
- Tumuhimbise, M. (2000). Introduction to Taxation in Uganda. Kampala, Makerere University Business School.
- Wardrope, W. J. & Bayless, M. L. (2009). Oral Business Communication; Instructions in Business Schools: Journal of Education for Business. Florida, Pearson's publishing.
- William, M. E. & Edward F. R. (2008). "A Stakeholder Theory of Modern Corporation: Kantian 2 Ethical Theory of Business; N J: Prentice Hall.
- Wilson, J. (2010). Carriage of Goods by Sea, 7th ed. Harlow, Person Education.
- Wulf, T. (2005). Constructivist Approaches for Teaching Computer Programming. In Proceedings of the 6th Conference on Information Technology Education. USA.

## **Appendices**

## **Appendix 1: Internship Training Guidelines**

The guidelines below should be followed during internship training:

- i) It starts at the end of the 2nd semester of Year 2
- ii) It takes a minimum of 2 months
- iii) It is carried out at the world of work located in any part of Uganda, including the training institutions.
- iv) The training institution has the duty of budgeting for internship training, securing funds/ money from parents, the learners or sponsors and explaining to the learners what they are expected to do; finding placements for the learners and posting them, supervising and assessing the learners during industrial training/internship.

## **Industrial/Internship Training Supervision**

- i) There should be a world of work or field or industry supervisor and an academic supervisor from the training institution.
- ii) The academic supervisor visits the learner at least once. During these visits, the academic supervisor interacts with the learner, field supervisor and visits the attachment site or workplace as she/he carries out the assessment.

## **Internship Training Assessment**

Marks for assessment should be divided into three as follows:

i) Assessment by field supervisor 50%ii) Assessment by academic supervisor 30%iii) Field attachment report 20%

All the above assessment should be carried out for one to pass internship training and be considered competent to compete for jobs in the labour market.

**Note:** The institutions should submit the list of internship placements for the candidates with contacts in order for the examination board to carry out its external supervision and verification.



# Appendix II: Internship Assessment Form for Work Supervisor

Na	Name of institution Name of firm				
Na	Name of learnerSignature				
Re	Registration Name of supervisor				
Sig	Signature Date.				
	Area of Assessment	Marks	Score	Area of Improvement	
A	Attendance (percentage of days and times within the days present)	5			
В	Work Performance Involvement	30			
	1. Co-operation with other staff	5			
	2. General ability to use various equipment, machines and tools in the firm	10			
	3. Flexibility-willingness to learn from various sections in the firm	7			
	4. Job planning	8			
C	Initiative and Innovations	15			
	1. Problem-solving	8			
	2. New ideas on improvement for efficiency of performance or operations	7			
D	Time Management	5			

	1.	Time management	1	
	2.	Leaving at specified break-off or stoppage time	1	
	3.	Meeting deadlines on assignments given by supervisors	3	
E	Disc	cipline and Safety	15	
		ervation		
	1.	Use of right materials for right job	4	
	2.	Obeying instructions	4	
	3.	Proper handling of equipment and materials	2	
	4.	Ability to practise safety measures at the workplace	3	
	5.	Knowledge of the first aid procedures in case of accident	2	
F	Pra	ctical Skills	20	
	1.	Ability to put into practice training instructions from supervisors	4	
	2.	Ability to relate theoretical knowledge with practical applications	4	
	3.	Proper use of manuals and interpretation of instructions	4	



	tı e m	bility to carry out roubleshooting on quipment, (put right nistake in work or nishing)	4	
	e m	bility to maintain quipment (clean and naintain tools and vorkplace)	4	
G	(ot	meral Remarks ther assessment at scretion of assessor)	5	

The assessment shall be carried out as indicated in each area then the total marks obtained shall be computed out of 50%.

# Appendix III: Internship Assessment Form for Academic Supervisor

Na Re	me c gistr	f learneration	Name		
	Are	ea of Assessment	Marks	Score	Area of Improvement
A	lea	endance (was the rner at the work ce?)	5		
В	Und	derstanding of ks	21		
	1.	Did the learner provide weekly summary of work performed?	2		
	2.	How did the learner describe the tasks performed?	4		
	3.	How was the learner able to explain why tasks were being done in a particular way?	3		
	4.	How did the learner explain problems experienced when carrying out the work and how they were solved?	3		
	5.	How did the learner explain the knowledge and skills acquired at	2		



	the institute that enabled him/her to perform?		
	6. How did the learner describe the new knowledge and skills gained?	3	
	7. How did the learner explain the relationship with the co-workers and supervisors and how the plans to improve or maintain it?	2	
	8. How did the learner relate the internship tasks to the classroom training?	2	
С	General Remarks (Other assessment at discretion of examiner)	4	
Total mark		30	

The assessment shall be carried out as indicated in each area and then the total marks obtained shall be computed out of 30%.

# **Appendix IV: Field Attachment Report and Guide for Internship**

The report should be written in English and contain the following to be assessed as shown:

No	Contents		Maximum Score
1	Cove	r page:	1 mark
	i)	Name of institution	
	ii)	Name of department	
	iii)	Name of learner and year of study	
	iv)	Place of internship	
	v)	Period of internship e.g. July-September 2010	
	vi)	Academic and field supervisor's signatures	
2	Ackr	nowledgements	0.5 marks
	i)	Acknowledge all assistance during field training	
	ii)	Acknowledge assistance during report writing	
3	Exec	utive summary or abstract	2 marks
	i)	To include statement of the most practical work carried out	
	ii)	Challenges	
	iii)	Conclusions	
4	Tabl	e of contents	0.5 marks
	1	show the content of the report and page numbers where a first occur	
5	List of figures		0.5 marks
	i)	All figures in the report should have a number and a caption	



	ii) Figures should be numbered according to the chapters where they occur for example; Figure 4.1, to refer to first Figure in chapter 4		
	iii)	The pages where the figures occur should be shown in the list of figures	
6	List of tables		0.5 marks
	i)	All tables in the report should have a number and a heading	
	ii)	Tables should be numbered according to the chapters where they occur for example; Table 2.1, to refer to first table in Chapter 2	
	iii)	The pages where the tables occur should be shown in the list of tables	
7	List of acronyms or abbreviations		0.5 marks
	Acro thei		
8	Introduction		2 Marks
	i)	Location and description of place of field attachment	
	ii)	Objectives of field attachment	
	iii)	Structure, organisation	
	iv)	Tasks carried out by the place attached to e.g. if District Local Government describe its role in society	
9	Mai	n body of the report	8 marks
	i)	Description of work carried out	
	ii)	Duties and responsibilities assigned and how they were carried out	
	iii)	New knowledge and skills gained	
	iv)	Relationship with other staff and supervisor	
	v)	Problems experienced and how they were handled	
10	Con	clusions	1mark

	A brief summary objectives		
11	Recommendatio	1.5 marks	
	i) For impro problems ex	oving internship, usually derived from experienced	
	, .	ement of work output at the place of work ided if allowed by the field supervisor)	
12	References		1 mark
	i) Design stan	dards and guidelines used during training	
	ii) Books and i	nternet materials used	
	Kyalikisa R	of referencing must be used for example (2010), "Effect of window net on the f Malaria," Journal Health Construction, Vol. 3-127	
13	Appendices		1 mark
	i) Drawings		
	ii) Photograph	s, etc.	
Tota	Total mark		



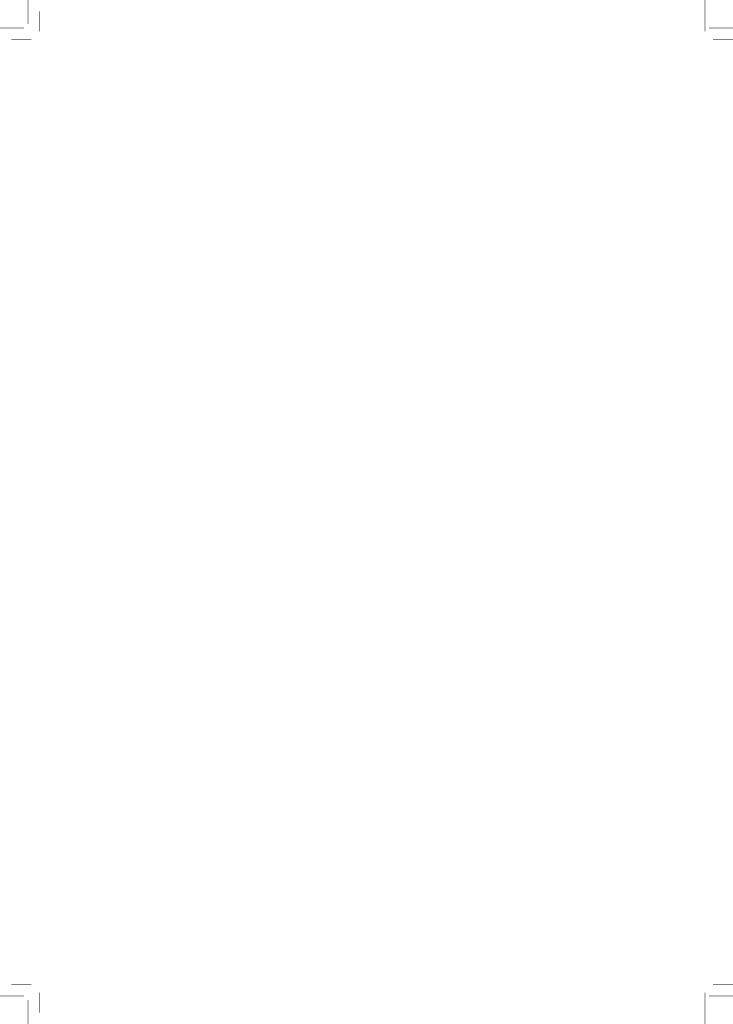
# **Appendix 5: Cost Estimates for National Certificate in Clearing and Forwarding (NCSW)**

## Learner's Items/Requirements for the Programme

TOOL	
Computer/laptop	
Reams of paper	
Box files	
Note books	
Office glue	
Masking tape/cell tape	
Hand washing soap	
Hand towels	
Safety pins	
Nose masks	
Overall	
Safety shoes	
Hand gloves	
Pens	
Document files	
Paper clips	
Calculators	
Pencils	
Rulers	

# **Items/Requirement for the Training Institution**

Sideboard
Brooms
Fire extinguishers
Stationery
First aid box
Credit card reader
Stapling machine
Staples
Staple remover
Clearing stamp
Stamp pad
Computer desk tops
Filing cabins
Participants' register
Video camera
Office chairs
Front office desk
Printer
Wall clock
Transport vans









National Curriculum Development Centre , P.O. Box 7002, Kampala. www.ncdc.go.ug