



**NATIONAL
CERTIFICATE IN
ACCOUNTING
AND FINANCE**

NCAF

Teaching Syllabus







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A product of the National Curriculum Development Centre for
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Foreword

Government of Uganda through the National Curriculum Development Centre, under the Ministry of Education and Sports embarked on reviewing the Business, Technical and Vocational curricula to make it competence based as advocated for by the BTVET Strategic Plan (2011 – 2020) of “Skilling Uganda”. Government emphasis has been placed on provision of knowledge, skills and work attitudes for majority of Ugandans with a view of improving service delivery and increasing productivity citizens.

To ensure quality and standards across the country, the Ministry through National Curriculum Development Centre (NCDC) and in partnership with the various institutions that had developed individual curricula took up the responsibility of harmonising the curricula materials for all institutions both private and public. Government further streamlined all post Ordinary level programmes to two years, with the aim of equating such qualifications to the Advanced Certificate of Education to allow for progression and in accordance with the recommendations of the Government White Paper (1992).

The harmonisation of this curriculum was premised on the current labour market demands, making it learner centred, and competence based. It focuses on core tasks and continuous assessments, with each semester involving execution of a real life project that makes the graduate competent in the field of work. It aims at making Business, Technical, Vocational and other Tertiary Institutions the Centres of excellence for skills development which will result in greater trade, industrialisation, and development of our country.

The increasing business demands with increasing enterprises established daily in the economy, require acquisition of financial and accounting knowledge and skills to facilitate learners in successfully monitoring and managing their businesses through making appropriate financial decisions. As long as businesses are established, knowledge of accounting and finance will always be required, therefore, the Accounting and Finance course is aimed at equipping learners with skills of managing businesses efficiently thorough sound business decision making, understanding how to record business transactions, how to prepare final accounts, where to

source for funding and how to tell whether the business is making profit or not among others.

The Accounting and Finance program is one of the programmes that support achievement of Government's goal of employment creation. When well implemented, it is expected to enable learners to perfect their professional attitudes towards innovation and self-employment. As Minister responsible for the provision of education, I endorse the National Certificate in Accounting and Finance as the official curriculum to be taught by all institutions engaged in offering a certificate in Accounting and Finance in Uganda.



Hon. Janet K. Museveni

First Lady and Minister for Education and Sports

Acknowledgement

National Curriculum Development Centre (NCDC) extends her appreciation to all panel members who participated in developing this syllabus for National Certificate in Accounting and Finance. Great thanks go to the following institutions that provided participants who worked tirelessly to make better the curriculum for skills development:

The Ministry of Education and Sports, Uganda Colleges of Commerce (UCCs), Uganda National Examinations Board (UNEB), the Directorate of Education Standards (DES), Universities, and the various institutions under the UGAPRIVI umbrella.

Special thanks go to Uganda Business and Technical Examinations Board (UBTEB) for the financial support that enabled the successful review and harmonisation of the various curricula, as well as their contributions towards the implementation policies.

The consultants are greatly applauded for the guidance provided during the development of the professional profiles. Special thanks go towards each and every individual who has worked behind the scenes to ensure successful completion of this curriculum.

We shall always be grateful for your ideas, time and efforts offered towards the design of this National Curriculum.



Grace K. Baguma

Director

National Curriculum Development Centre

List of Acronyms

CAO	Chief Administrative Officer
CAS	Current Awareness Services
CBET	Competence Based Education and Training
CD	Compact Disc
CGPA	Cumulative Grade Point Average
CH	Contact Hours
CPU	Central Processing Unit
CTF	Curriculum Task Force
CU	Credit Units
DES	Directorate of Education Standards
DVD	Digital Versatile Disc
FVH	Field Visit Hours
GDP	Gross Domestic Product
GNP	Gross National Product
GP	Grade Point
GPA	Grade Point Average
JVC	Junior Vocational Certificate
LAM	Local Area Network
MOES	Ministry of Education and Sports
NCAF	National Certificate in Accounting and Finance
NCBE	Letter code for Introduction to Business Ethics
NCBS	Letter code for Elements of Business Statistics
NCCA	Letter code for Computer Applications Skills
NCCS	Letter code for Basic Communication Skills
NCDC	National Curriculum Development Centre
NCEA	Letter code for Elements of Auditing
NCEC	Letter code for Elements of Cost Accounting
NCED	Letter code for Entrepreneurship Development
NCET	Letter code for Elements of Taxation
NCIM	Letter code for Introduction to Marketing
NCKS	Letter code for Basic Kiswahili
NCPA	Letter code for Public Sector Accounting
NCPE	Letter code for Principles of Economics

NCPM	Letter code for Public Sector Management
NGO	Non-Governmental Organisation
NP	Normal Progress
NPMO	Non-profit Making organisations
NPV	Net present Value
PBP	Pay Back Period
PH	Practical Hours
PP	Probationary Progress
PSA	Public Sector Accounting
PSM	Public Sector Management
RAM	Random Access Memory
ROM	Read – Only Memory
SME	Small scale and Medium Enterprises
SWOT	Strength, Weaknesses, Opportunities, and Threats
TH	Training Hours
UBTEB	Uganda Business and Technical Examinations Board
UCCs	Uganda Colleges of Commerce
UCE	Uganda Certificate of Education
UGAPRIVI	Uganda Association of Private Vocational Institutions
UNEB	Uganda National Examinations Board
UPF	Uganda Police Force
UPS	Uninterrupted Power Supply
URA	Uganda Revenue Authority
VAT	Value Added Tax
WAN	Wide Area Network

Introduction

This National Certificate in Accounting and Finance (NCAF) curriculum is aimed at producing Accounts Assistants who are relevant to the industry and world of work. It is learner-centred and competence-based, emphasises acquisition of skills through practical teaching and execution of projects.

The curriculum is in line with the BTVET Act (2008), the BTVET Strategic Plan of “Skilling Uganda” and the Uganda Vision 2040 that advocates for middle income earning.

The modules offered in this syllabus have been packaged in a manner that will enable learners to attain particular skills needed to perform tasks at the different levels of their respective stages of study. The competences that a learner is expected to acquire are clearly spelt out for every module in each semester and year of study.

There are core modules of; Bookkeeping, Business ethics, Cost accounting, Entrepreneurship, Business ethics, Financial Accounting, and Business finance that are aimed at equipping learners with the soft skills, knowledge and techniques for effective management of business assets.

Modules of; Communication skills, Computer Applications, Marketing, and Basic Kiswahili are aimed at enhancing the learner’s communication, report writing, and presentation skills.

Internship, which comes at the end of each academic year, is aimed at bridging the gap between institutional-based training and the world of work.

A professional profile was developed which is an amalgamation of the various tasks from which these modules were arrived at. This led to an educational concept which focuses on the assessment criteria, contributions of learners, teachers, and administrative staff towards education.

The skills to be acquired will enhance the learners’ confidence and abilities to participate effectively in income generating activities, not only as members of the business fraternity, but also as creative citizens dealing

with issues emanating from the works that impact on their own and other people's lives.

When effectively implemented, this curriculum will produce graduates with knowledge and skills to:

- i. Record business transactions in the books of accounts
- ii. Compute business profits/losses
- iii. Prepare payrolls
- iv. Manage business finances
- v. Source for business finances
- vi. Start up their own small scale businesses

General Guidelines and Regulations for Implementing the NCAF Curriculum

Programme Title

The programme shall be called National Certificate in Accounting and Finance abbreviated as NCAF.

Duration of the Programme

The National Certificate in Accounting and Finance is a full time course taught in **two** academic years. Each academic year will consist of two semesters composed of 17 weeks of which 15 weeks shall be for training and continuous assessments and 2 weeks for final examinations.

The CBET system caters for free exit before completion of the programme once the learner obtains reasonable skills to enable him/her do something 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 a 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 Accounting and Finance course on meeting any of the following minimum qualifications:

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

The candidate should be a holder of Uganda Certificate of Education (UCE) 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 Accounting and Finance is based on a semester system which is modularised. During the training, continuous assignments shall be carried out as a CBET requirement. Each module contains sub-modules that will help the learner to understand how to perform the core tasks through:

- Applied knowledge,
- Practical involvement, and
- Professional attitude.

Learners will also have to operate real life projects every semester to put into practice the knowledge and skills acquired from the classroom.

Prospects for National Certificate in Accounting and Finance

NCAF graduates may opt to further their education and improve on their skills by offering a diploma and or degree in Accounting and Finance or any other related programme of one's choice.

Assessment Criteria

a) Each module shall be assessed out of 100 marks as follows:

- | | |
|--------------------------|-----|
| • Continuous assessments | 40% |
| • Final examinations | 60% |

b) Continuous assessments

These shall be either individual based or group assignments. They will consist of:

- i. Classroom exercises and presentations
- ii. Assignments
- iii. Tests
- iv. Practical work
- v. Project execution and Internship.
- vi. Case study analyses

- c) There shall be final examinations within the last **two** weeks of every semester set and conducted by UBTEB.
- d) A candidate shall be considered to have acquired a competence on performing tasks required in the labour market. One must have attended **at least 75%** of each module lessons and done both continuous assessments and end of semester final examinations.
- e) Continuous assessment shall be handled by the facilitators at the training institutions and verified by UBTEB officials.

Real Life Projects

This involves a combination of subject knowledge, process skills and transferable abilities. Learners have to apply classroom knowledge and skills proactively in a real-life context for an extended period of time to produce an article or provide a service outside classroom time. At the end of every semester a learner should have a visible real life project on the ground 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 may be considered for project assessment:

Innovation and creativity	10 marks
Customer care	10 marks
Neatness	10 marks
Record keeping	05 marks
Health and safety observation	10 marks
Actual performance	30 marks
Final product	25marks
TOTAL	100 marks

Internship

Every student must get a placement for Internship to be done at the end of the second academic year. 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, shops, supermarkets, media houses, hotels, a restaurant, libraries, hospital, schools etc.

- i. An industrial 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 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 course with at least 2.0 Cumulative Grade Point Average (CGPA) in each of the modules shall be awarded a classified "**National Certificate in Accounting and Finance**" by Uganda Business and Technical Examinations Board (UBTEB).

A learner who completes the course and does not attain at least 2.0 (GPA) in some modules shall be awarded a "**Competence Class Certificate**" by UBTEB for the modules passed. The competence class Certificate shall enable the learner to have a specialised upgrading and employment since

he/she will have attained some useful competences and skills to perform in the specialised field.

On completion of year one, a learner may on request be given a statement of results by the UBTEB indicating the grades obtained in each module.

Module Credits and the Weighing 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/ 2 tutorial or practical hours/field visits hours.
- 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) Hence a module weighted 2 CU would take 30 contact hours, 3 CU would take 45 contact hours 4 CU, would have 60 contact hours, and 75 contact hours for a module with 5 CU. No module will have less than 2 CUs or more than 5 CUs.

Grading of Modules

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	B	4.0
65-69	C+	3.5
60-64	C	3.0
55-59	D+	2.5
50-54	D	2.0
0 - 49	F	0

Cumulative Grade Point Average (CGPA)

The certificate awarded to a learner shall be graded based on the Cumulative Grade Point Average (CGPA) score.

Computation of the CGPA

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

- i. 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 Accounting and Finance 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 a student shall be classified as normal, probationary, or stay put.

a) Normal progress

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

b) Probationary progress

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

Retaking a Module

- i) Retaking will 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 a supplementary

examination or test set for any retake but a learner will 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.

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 any 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 should bear in mind that he/she has to complete the course within duration of **five (5)** years from the time of enrolment and registration into the programme.

Educational Prospects for NCAF Graduates

Graduates of NCAF may advance in education to improve on their skills and competences. This can be by enrolling for:

- i. Diploma programmes such as National Diploma in Accountancy (NDA), National Diploma in Business Administration (NDBA), National Diploma in Business Management (NDBM), or any other of one's choice.
- ii. Degree programmes such as Bachelor in Business Administration (BBA), Bachelor in Accounting and Finance (BAF) or any other.
- iii. Professional programmes such as Association of Chartered Certified Accountants (ACCA), Certified Public Accountants (CPA), Certified Financial Analyst (CFA)

Academic Load

A Certificate programme shall carry a maximum of 25 Credit Units per semester.

No semester should have more than **seven** modules/assessment units including project work.

Final Examinations Paper Format

Depending on the respective module examination paper formats the questioning techniques to be applied should seek for the candidate's ability to remember comprehend, apply, analyse, synthesise, and evaluate conditions. All questions should be guiding 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 Code	Examination Format
NCBK111: Bookkeeping NCCS112: Basic Communication Skills NCPM113: Principles of Management NCBE114: Introduction to Business Ethics NCBS115: Elements of Business Statistics	Each paper shall consist of seven questions and the candidate shall be required to answer any five marked out of 100% . All questions shall carry equal marks of 20 each. The questioning techniques to be applied should seek for the candidate's ability to remember, comprehend, apply, analyse, synthesise and evaluate conditions. Duration shall be <i>two and half hours.</i>
NCAF116: Real Life Project 1	The real life project shall consist of continuous assessment marks. UBTEB shall verify the authenticity of the awarded marks from the completed projects and learners' participation through presentations. The tasks to be performed should seek for the candidates' ability to remember, comprehend, apply, analyse, synthesise and evaluate conditions. The total duration of the project assessment shall be the period during the 15 weeks of teaching in an academic year of study.

Paper Name and Code	Examination Format
Year 1 Semester 2	
<p>NCAF121: Introduction to Financial Accounting NCBF122: Elements of Business Finance NCPE123: Principles of Economics NCED125: Elements of Entrepreneurship Development</p>	<p>Each paper shall consist of seven questions and the candidate will be required to answer any five. All questions shall carry equal marks. The questioning techniques to be applied should seek for the candidate's ability to remember, comprehend, apply, analyse, synthesise and evaluate conditions. Duration shall be two and half hours.</p>
<p>NCCA124: Computer Applications</p>	<p>The paper shall consist of Four practical questions set from any three computer packages: of the syllabus. A candidate will be required to answer any two. A print out of the practical outputs together with the softcopies of all files used will be sent to UBTEB. The duration of this examination shall be three hours.</p>
<p>NCAF126: Real Life Project</p>	<p>The real life project shall consist of continuous assessment marks. UBTEB shall verify the authenticity of the awarded marks from the completed projects and learners' participation through presentations. The tasks to be performed should seek for the candidates' ability to remember, comprehend, apply, analyse, synthesise and evaluate conditions. The total duration of the project assessment shall be the period during the 15 weeks of teaching in an academic year of study.</p>

Paper Name and Code	Examination Format
Year 2 Semester 1	
NCPM211: Introduction to Public Sector Management NCBL212: Introduction to Business Law NCEC214: Elements of Cost Accounting NCIM215: Introduction to Marketing	Each paper shall consist of seven questions and the candidate will be required to answer any five. All questions shall carry equal marks. The questioning techniques to be applied should seek for the candidate's ability to remember, comprehend, apply, analyse, synthesise and evaluate conditions. Duration shall be two and half hours .
NCAF213: Fundamentals of Computerized Accounting	The paper shall consist of Three practical questions set from the computerised accounting packages: of Pastel, QuickBooks and Tally. A candidate will be required to answer any two in duration of three hours .
NCAF216: Real Life Project	The real life project shall consist of continuous assessment marks. UBTEB shall verify the authenticity of the awarded marks from the completed projects and learners' participation through presentations. The tasks to be performed should seek for the candidates' ability to remember, comprehend, apply, analyse, synthesise and evaluate conditions. The total duration of the project assessment shall be the period during the 15 weeks of teaching in an academic year of study.

Paper Name and Code	Examination Format
Year 2 Semester 2	
NCPA221: Fundamentals of Public Sector Accounting NCET222: Elements of Taxation NCEA224: Elements of Auditing	Each paper shall consist of seven questions and the candidate will be required to answer any five. All questions shall carry equal marks. The questioning techniques to be applied should seek for the candidate's ability to remember, comprehend, apply, analyse, synthesise and evaluate conditions. Duration shall be two and half hours .
NCKS223: Basic Kiswahili	The paper shall consist of two examinations; Paper 1 and 2 Paper 1 will consist of two sections A and B Section A will comprise one (1) compulsory question of 20 marks involving listening and speaking skills. The question will be recorded information to be played to the candidates after which they will write down the answers to the questions that will follow in the question paper provided. Section B shall consist of 5 (five) questions and the candidate will be required to answer any 3 (three) to be taken to UBTEB for marking. Each of these questions shall be marked out of 20 marks. Paper 2 will consist of several oral questions where a candidate will

Paper Name and Code	Examination Format
	<p>directly interface with the examiner and answer the questions in about 15 minutes while the marks are recorded. The paper will carry a total of 40 marks.</p>
NCAF225: Real Life Project	<p>The real life project shall consist of continuous assessment marks. UBTEB shall verify the authenticity of the awarded marks from the completed projects and learners' participation through presentations. The tasks to be performed should seek for the candidates' ability to remember, comprehend, apply, analyse, synthesise and evaluate conditions. The total duration of the project assessment shall be the period during the 15 weeks of teaching in an academic year of study.</p>
NCAF226: Internship	<p>Internship shall be assessed by three (3) supervisors: One field supervisor, One academic supervisor, and UBTEB The assessment guidelines to be followed are provided in the appendix.</p>

Professional Profile for NCAF

This section describes the professional profile of the National Certificate in Accounting and Finance, the various job titles and the related tasks that can be performed by the graduates of NCAF.

Main Job Titles and Tasks for NCAF

Job Title	Duty	Tasks
Accounts Clerk	Manage petty finances	<ol style="list-style-type: none"> 1. Make payments 2. Receive payments 3. Post entries 4. Manage a safe 5. Carry out banking 6. Write a petty cash book 7. Perform cash and bank reconciliation 8. Prepare cash flow statements
	Compute business profits/ losses	<ol style="list-style-type: none"> 1. Prepare debtors accounts 2. Acknowledge payments 3. Follow up payments 4. Prepare payments 5. Reconcile accounts 6. Calculate discounts 7. Calculate taxes 8. Prepare control accounts 9. Follow up due incomes and expenses 10. Prepare Asset registers 11. Maintain a liability schedule 12. Calculate provision and reserves
Payroll Clerk	Duty	Tasks
	Prepare payroll	<ol style="list-style-type: none"> 1. Compute basic pay 2. Calculate allowances and deductions 3. Generate a payment schedule 4. Prepare pay slips 5. Write salary cheques 6. Prepare salary reports 7.

Bookkeeper	Duty	Tasks
	Record business transactions	<ol style="list-style-type: none"> 1. Prepare Journals and cashbooks 2. Compile adjustments 3. Compile tax & employee returns 4. Prepare trading , profit & loss accounts 5. Prepare a balance sheet 6. Calculate basic accounting ratios

Focus of Training

The training for NCAF should emphasise the following aspects of learning:

- i) Competence Based Education and training (**CBET**)
- ii) Modularisation of programmes
- iii) Practical assignments and tests
- iv) Entrepreneurship development
- v) Integrated education (Knowledge, Application, Skills and attitude)
- vi) Health, Safety and Environmental considerations
- vii) Sports, Clubs and Social interactions
- viii) Disability and gender consideration
- ix) Sustainability of professional practices, general and specialised code of conduct
- x) Internship
- xi) Real life project implementation

Roles of 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. Below are some of the roles of learners, teachers, and administrative staff:

Role of Learners

A learner must seriously take into consideration that learning requires great commitment. Their roles include among others to:

- i) participate fully in class work and assignments.

- ii) be resourceful in group and personal research.
- iii) seek guidance.
- iv) learn to communicate - oral presentation, report writing and development of personal interactive skills.
- v) learn to solve problems she/he has never faced before (initiation and innovation).
- vi) participate in community-based real life projects.
- vii) serve as ambassadors of the institution to the world of work.
- viii) learn to work independently and as part of a team.
- ix) keep time and manage oneself and other people effectively.
- x) participate in sports, social and guild activities.
- xi) participate in environment, health, safety and security awareness as well as preservation activities.
- xii) practice leadership roles.
- xiii) develop practical and entrepreneurship skills to enable them start up projects on their own.
- xiv) maintain discipline in and outside the institution.

Role of Teaching Staff

These are facilitators of the teaching and learning process. Their roles 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, 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 internship 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 report writing.
- xiv) carry out interdisciplinary activities.
- xv) guide learners on the effectiveness of the module.
- xvi) demonstrate ethical roles.
- xvii) identify learning materials for students.
- xviii) update learners on the developments and requirement standards of the industry.

Role of Administrative Staff

The Institute administrative staff coordinates the running of the institution and plays various roles in the implementation of the training syllabi. Such roles 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.
- iii) link the institution with the government, world of work and other stakeholders.
- iv) support and facilitate teaching and learning.
- v) keep custody of college property (inventories).
- vi) admit learners to the institution.
- vii) maintain and uphold the good image of the institution.
- viii) ensure high academic standards of the institution.
- ix) arrange for graduations and regular meetings of alumni.
- x) maintain ethical and moral conduct.
- xi) ensure a safe and conducive learning environment.
- xii) provide learners with adequate materials.
- xiii) allow and facilitate inter-institutional activities.
- xiv) ensure co-curricular activities and implementation.
- xv) appraise staff performance.
- xvi) ensure the security of learners and their property.
- xvii) ensure discipline among staff and learners.
- xviii) recommend staff for promotion or disciplinary action.

Learning Environment

For successful implementation of NCAF syllabus, a conducive learning environment has to 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 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/ 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 taken into consideration.

Teaching and Learning Methods

The teaching and learning methods in this syllabus are just samples. It is at the teacher's discretion to apply any other methods deemed suitable to the classroom setting. The type of methods selected should be guided by the competences to be acquired by the learner. The teacher is encouraged to use a variety of methods in a lesson to make it more interesting and practical. Examples of some of the teaching/learning methods include:

1. Discussion

a) Group Discussions

Learners discuss issues in groups. This methodology enables knowledge/information to come from the learners rather than from the teacher. It promotes teamwork and allows all learners to have an opportunity to give their opinions and ideas; and also stimulates their interest as they learn from each other.

Guidelines for using group discussion method:

- i) Group learners
- ii) Give clear instructions to learners as to what each group should do.
- iii) Assign task(s) to each group.
- iv) Give instructions on the pattern to be followed by learners when discussing to ensure that each individual in the group contributes.
- v) Monitor the group discussions to ensure that the social skills development takes place.
- vi) Assign responsibilities to learners for positions of Chairperson, Secretary, Timekeeper, etc. for effective group dynamics.
- vii) Learners discuss issues raised in the task with the guidance of the facilitator
- viii) Learners agree on the issues to be presented.
- ix) Group presentations and general discussions.
- x) Summary of agreed class points.

b) Guided discussions

Guidelines for using guided discussion method:

- i) The facilitator leads the discussion and acts as the chairperson/secretary.
- ii) Give clear instructions to learners as to what they should do.
- iii) Learners discuss issues raised in the task with the guidance of the facilitator
- iv) Learners agree on the issues.
- v) Summarize the session by drawing on the main points.

2. Case Study

This method 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 develop analytical skills.

3. Brainstorming

This is a way of obtaining as many views as possible from the learners in a short time. The learners should be guided 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

- i) Encourage as many ideas as possible.
- ii) Criticisms of ideas should not be allowed.

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 one cannot conduct effective training like when it's raining.

The teacher asks 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. The teacher's 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, product to learners. A demonstration can be carried out by the teacher 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, add value by engaging learners in an educational or informative manner.

The method provides learners with an opportunity to physically interact with a practitioner and motivates them to develop an entrepreneurial attitude.

9. Role Play

This method is where learners are presented with a situation they are expected to explore by acting out the roles of those represented in this situation. The 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. The players should try to behave naturally during the presentation.

The facilitator:

- i) Observes when the presentation 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 the learners to link the school situation with the reality in the communities or world of work.

11. Field Attachment

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

Summary of the Programme Structure for NCAF

National Certificate in Accounting and Finance program will run for two academic years and each year is divided into two semesters as follows:

Year 1: Semester 1

CODE	MODULE NAME	LH	PH	CH	CU
NCBK111	Bookkeeping	30	60	60	4
NCCS112	Basic Communication Skills	30	30	45	3
NCPM113	Principles of Management	60	30	75	5
NCBE114	Introduction to Business Ethics	30	30	45	3
NCBS115	Elements of Business Statistics	60	30	75	5
NCAF116	Real Life Project	15	90	60	4
Total		225	270	360	24

Year 1: Semester 2

CODE	MODULE NAME	LH	PH	CH	CU
NCAF121	Introduction to Financial Accounting	60	30	75	5
NCBF122	Elements of Business Finance	60	30	75	5
NCPE123	Principles of Economics	30	30	45	3
NCCA124	Computer Applications	30	60	60	4
NCED125	Elements of Entrepreneurship Development	40	40	60	4
NCAF126	Real Life Project 2	-	120	60	4
TOTAL		220	310	375	25

Year 2 Semester 1

CODE	MODULE NAME	LH	PH	CH	CU
NCPM211	Introduction to Public sector management	30	30	45	3
NCBL212	Introduction to Business Law	30	30	45	3
NCAF213	Fundamentals of Computerized Accounting	30	90	75	5
NCEC214	Elements of Cost Accounting	40	40	60	4
NCIM215	Introduction to Marketing	40	40	60	4
NCAF216	Real Life Project 2	-	120	60	4
TOTAL		170	350	345	23

Year 2 Semester 2

CODE	MODULE NAME	LH	PH	CH	CU
NCPA221	Fundamentals of Public Sector Accounting	60	30	60	4
NCET222	Elements of Taxation	40	40	60	4
NCKS223	Basic Kiswahili	30	30	45	3
NCEA224	Elements of Auditing	40	30	60	4
NCAF225	Real Life Project	-	120	60	4
NCAF226	Internship (2 months)	20	220	60	4
TOTAL		160	470	345	23

Detailed Module Description for Year 1 Semester 1

NCBK111: Bookkeeping

Duration: 60 Hours

Module Overview

This module introduces learners to the theories and practices of bookkeeping with emphasis on the framework and procedures of recording classifying and summarising business transactions. Learners will acquire knowledge and understanding of bookkeeping concepts and apply the generally accepted accounting principles to their day - to - day business scenarios. It mainly involves recording of transactions and preparation of 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: <ul style="list-style-type: none"> • differentiates between forms of accounting. • describes the activities and elements in the accounting cycle. 	<ul style="list-style-type: none"> • Definition of Bookkeeping • Distinction between Bookkeeping and Accounting • Forms of Accounting: <ul style="list-style-type: none"> - Financial Accounting - Cost Accounting 	<ul style="list-style-type: none"> • Let learners brainstorm on the differences between Bookkeeping and Accounting. • Lead a guided discussion on the different forms of accounting.

Competences	Content	Teaching and Learning Strategies
<ul style="list-style-type: none"> identifies the users and uses of accounting information. applies accounting concepts, bases and standards. 	<ul style="list-style-type: none"> Management Accounting Accounting Cycle Importance of Accounting information Users and uses of accounting information Accounting Concepts, Bases, and Standards 	<ul style="list-style-type: none"> Assign learners to identify users and uses of accounting information. Demonstrate the application of accounting concepts, bases and standards.

Assessment Strategies

Assign learners to:

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

Teaching and Learning Resources

Financial Reporting Conceptual framework

Sub-module 2: Business Transactions and Source Documents

Duration: 8 Hours

Competences	Content	Teaching and Learning Strategies
<p>The learner:</p> <ul style="list-style-type: none"> classifies the business transactions. identifies the source documents to be used for each form of business transaction. prepares source documents for the business. 	<ul style="list-style-type: none"> Types of business transactions Types of source documents Preparation of source documents 	<ul style="list-style-type: none"> Lead a guided discussion on the types of transactions made by businesses. Task learners to look for copies of business source documents and discuss their purposes in class. Illustrate the preparation of different source documents.

Assessment Strategy

Ask 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

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • classifies journals according to their purposes. • prepares journals using source documents information. • justifies the importance of using journals. 	<ul style="list-style-type: none"> • Meaning of journal • Classification of journals • Preparation of journals • Importance of journals 	<ul style="list-style-type: none"> • Illustrate the preparation of different journals. • Give learners exercise to prepare journals.

Assessment Strategies

Task learners to:

- classify journals according to their purposes.
- 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 style="list-style-type: none"> • Concept of double entry • Double Entry Rules • Meaning of a ledger • Classification of ledger accounts • Source documents • Preparation of ledger accounts • Balancing ledger accounts 	<ul style="list-style-type: none"> • Illustrate the concept of double entry system of bookkeeping. • Let learners identify the source documents used in business and discuss their purposes. • Demonstrate the recording of business transactions. • Guide learners in the balancing of ledger accounts.

Assessment Strategy

Give 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: <ul style="list-style-type: none"> • categorises a cashbook as a book of original/prime entry (journal) as well as a principle book 	<ul style="list-style-type: none"> • Cashbook as a book of original or prime entry (Cash Receipts and Cash Payments Journal). • Cashbook as a ledger book (with debit and credit sides taking on 	<ul style="list-style-type: none"> • Let learners discuss the purpose of preparing cashbooks for the business. • Guide learners on the types of

Competences	Content	Teaching and Learning Strategies
of accounts (ledger). <ul style="list-style-type: none"> identifies different types of cashbooks records transactions in cashbooks. prepares a petty cashbook following the imprest system. 	double entry) <ul style="list-style-type: none"> 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 	cashbooks. <ul style="list-style-type: none"> Provide learners with information from which to prepare different cashbooks. Demonstrate the preparing of a petty cashbook using imprest system.

Assessment Strategy

Assess 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: <ul style="list-style-type: none"> identifies the purpose/uses of a trial balance. prepares a trial balance. 	<ul style="list-style-type: none"> Meaning of trial balance Purpose/uses of a trial balance Preparation of trial balance Errors detected and not detected by trial balance 	<ul style="list-style-type: none"> Guide learners on the purpose of a trial balance. Let learners prepare a trial balance from a given set of information.

Assessment Strategies

Give 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

Competences	Content	Teaching and Learning Strategies
<p>The learner:</p> <ul style="list-style-type: none"> • defines elements of financial statements. • prepares trading profit or loss account and balance sheet using different formats. • interprets the balance sheet equation. 	<ul style="list-style-type: none"> • Elements of financial statements (incomes, expenses, gross profit/loss, net profit/loss, assets, liabilities and capital) • Trading Account and determination of Gross Profit or Gross Loss • Profit and Loss Account and the determination of Net Profit or Net Loss • Combined Trading, Profit and Loss Account • Accounting Equation and the Balance Sheet • Balance Sheet and determination of financial position 	<ul style="list-style-type: none"> • Guide learners in classifying financial information into elements of financial statements. • Demonstrate the preparation of financial statements • Task learners to prepare final accounts and balance sheet using different formats.

Assessment Strategy

Task 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
The learner: <ul style="list-style-type: none"> explains the importance of bank reconciliation prepares a bank statement identifies the discrepancies between a cashbook and a bank statement. adjusts the cashbook. reconciles the cashbook and the bank statement by preparing a bank reconciliation statement. 	<ul style="list-style-type: none"> The need for bank reconciliation Posting bank transactions in the bank statement Comparing the cashbook and the bank statement (practical) Causes of differences between the cashbook and the bank statement Adjusting or amending the cashbook Preparation of bank reconciliation statement starting with: <ul style="list-style-type: none"> Adjusted cashbook balance Cashbook balance Bank Statement Balance Bank overdraft 	<ul style="list-style-type: none"> Demonstrate the process of identifying discrepancies using a cashbook and a bank statement. Guide learners to correct the cashbook and prepare bank reconciliation statements.

Assessment Strategies

Give 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 Materials

- Cash Deposit slips
- Cheques Deposit slips
- Withdrawal forms
- Cheques
- Cashbooks
- Bank statements

Suggested Reading Materials

Frank wood & Sangster (2018). Business Accounting 1. 14th edn: Pearson Publishers.

Jennings, A.R. (2008). Financial Accounting. 10th edn. London, DP Publications Ltd.

Saleemi, N.A. (2010). Financial Accounting Simplified. London, Champman & Hall.

Elliott, B. & Elliott, J. (2007). Financial Accounting and Reporting. 6th edn. 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.

NCCS112: Basic Communication Skills

Duration: 45 Hours

Module Overview

The module provides learners with an opportunity to develop skills of communication and get along with others through reading, writing, speaking, listening, and interpreting of body language. Learners will acquire skills needed perform business work such as welcoming clients, consulting, giving the necessary advice and making simple reports.

Learning Outcomes

By the end of this module students 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: <ul style="list-style-type: none"> • defines communication. • identifies the importance of communication in business. • classifies the categories of communication. • applies the different forms of communication. 	<ul style="list-style-type: none"> • Meaning of communication • Importance of communication • Classification of communication (Internal and External) • Forms of communication (Formal and Informal) 	<ul style="list-style-type: none"> • Lead learners to brainstorm on the definition of communication • Brainstorm on the importance of communication • Lead guided discussion on types and forms of communication • Demonstrate to learners the forms of communication.

Assessment Strategy

Task 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 Learning Strategies
<p>The learner:</p> <ul style="list-style-type: none"> • applies the correct grammar in speeches. • spells words correctly. • constructs sentences with the right tenses. • pronounces words correctly. 	<ul style="list-style-type: none"> • Parts of speech (nouns, pronouns, verbs, adverbs, adjectives, conjunctions and interjections) • Spellings • Tenses • Pronunciation 	<ul style="list-style-type: none"> • Guide a discussion on the parts of speech. • Give exercises on spellings of words. • Organise a tutorial for tenses and pronunciations.

Assessment Strategies

- Give learners tasks to construct sentences using nouns, verbs, adverbs, and pronouns.
- Task learners to apply different tenses to construct meaningful sentences.
- Task 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
<p>The learner:</p> <ul style="list-style-type: none"> • describes the elements of communication. • develops the communication channel. 	<ul style="list-style-type: none"> • Elements of communication process • Channels of communication 	<ul style="list-style-type: none"> • Illustrate to learners the communication process. • Illustrate the channels of

Competences	Content	Teaching and Learning Strategies
<ul style="list-style-type: none"> identifies barriers to effective communication identifies solutions to the barriers to effective communication 	<ul style="list-style-type: none"> Barriers to effective communication Solution to the barriers of communication 	communication. <ul style="list-style-type: none"> Task learners to suggest ways of overcoming barriers to communication.

Assessment Strategies

Task learners to describe:

- the communication process.
- the barriers to effective communication.

Sub-module 4: Written Communication

Duration: 10 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> writes business correspondences. writes reports. prepares memos. 	<ul style="list-style-type: none"> Business letters Curriculum vitae Applications Business reports Memorandum Notices 	<ul style="list-style-type: none"> Guide learners on how to write business letters, notices, Memos and reports. Let learners practise written communication.

Assessment Strategy

Give 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: <ul style="list-style-type: none"> justifies the importance of oral communication organises meetings negotiates for better business terms makes effective public speeches. 	<ul style="list-style-type: none"> Importance of oral communication Meetings Negotiations Public speeches 	<ul style="list-style-type: none"> Use a video recording reflecting conduct of meetings. Organise role plays for learners to demonstrate meetings and negotiations. Organise debates for learners to practice making public speeches.

Assessment Strategies

Let learners:

- i) discuss the roles of a Chairperson and a secretary to a meeting
- ii) make class presentations on the conduct of meetings and business negotiations.
- iii) task learners to demonstrate conducting a meeting by role playing

Teaching and Learning Resources

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

Sub-module 6: Non-verbal Communication

Duration: 06 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> applies non-verbal communication to express feelings. interprets the non-verbal communication made by others 	<ul style="list-style-type: none"> Types of non- verbal communication <ul style="list-style-type: none"> - Body language - Facial expressions - Gestures - Postures Eye contact Advantages and 	<ul style="list-style-type: none"> Use a video recording reflecting different non-verbal communications. Organise role plays in which learners should

Competences	Content	Teaching and Learning Strategies
correctly. <ul style="list-style-type: none"> analyses the advantages and disadvantages of non-verbal communication. 	disadvantages of non-verbal communication	emulate different non-verbal communication styles.

Assessment Strategy

Ask 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 style="list-style-type: none"> justifies the importance of effective listening. listens effectively. identifies the causes of poor listening skills. 	<ul style="list-style-type: none"> Importance of listening Barriers to effective listening 	<ul style="list-style-type: none"> Organise a video show on listening behaviour. Conduct role-plays on the listening modes.

Assessment Strategy

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

Teaching and Learning Resources

- Video clip
- Audio recorder

Suggested References

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

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

NCPM113: Principles of Management

Duration: 75 Hours

Module Overview

This module will equip the learner with skills in management practices; emphasising the functions of motivating, planning, organising, leading, and controlling. It aims at providing the learner with fundamental skills of working with and through other people by coordinating activities in order to accomplish set goals.

Learning Outcome

By the end of this course, learners should be able to demonstrate managerial skills to coordinate and integrate work activities with the use of human, machine and material resources.

Sub- module 1: Introduction to Management

Duration: 9 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • defines management. • identifies characteristics of good management. • performs the managerial roles. 	<ul style="list-style-type: none"> • Definition of Management • Characteristics of good management • Managerial roles 	<ul style="list-style-type: none"> • Lead a guided discussion on the purpose and characteristics of management. • Task learners to identify the major roles of a business manager.

Assessment Strategy

Assign learners to discuss and make presentations on the roles of Managers

Teaching and Learning Resource

Managerial code of conduct

Sub-module 2: Types of Management

Duration: 10 Hours

Competences	Content	Teaching and Learning Strategy
The learner: <ul style="list-style-type: none"> describes the different management styles. exhibits the different types of management skills. 	<ul style="list-style-type: none"> Management by objectives Management by walking around Result oriented management 	Demonstrate the different management styles.

Assessment Strategy

Give learners assignments to research on the different types of management styles and make classroom presentations.

Teaching and Learning Resource

Internet connection

Sub-module 3: Planning

Duration: 12 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> justifies the purpose of planning. plans how to run the organisation. describes principles and procedure of planning. identifies benefits and limitations of planning. 	<ul style="list-style-type: none"> Purpose of planning Types of plans Principles of effective planning Planning procedure Benefits and Limitations of planning 	<ul style="list-style-type: none"> Illustrate the steps of planning. Ask learners to draft plans for their future businesses. Let learners discuss the benefits and limitations of planning.

Assessment Strategies

Assign learners to:

- discuss the importance of planning in organizations.
- develop a simple plan for a chosen activity.

Teaching and Learning Resources

Sample business plans

Sub-module 4: Organising

Duration: 12 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> justifies the purpose of organising. identify the types of organisations. draws the organisational structures. sets measures to mitigate challenges in organising. 	<ul style="list-style-type: none"> Importance of Organizing at Work place Types of organisations Organisational structure Challenges in Organizing 	<ul style="list-style-type: none"> Discuss with learners the purpose of organising. Illustrate the organisational structure. Let learners discuss the challenges of organising.

Assessment Strategies

- i) Give learners a test on the importance of organising at a workplace.
- ii) Task learners to come up with an organisational structure of a selected form of organisation.

Teaching and Learning Resources

Samples of organisational structures

Sub-module 5: Staffing

Duration: 10 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> defines staffing. sets the procedure for acquiring new staff. observes the importance of 	<ul style="list-style-type: none"> Procedure for staffing (Recruiting and selection, Induction, Motivation Importance of 	<ul style="list-style-type: none"> Illustrate the procedure for obtaining staff in an organisation. Guide a discussion on the importance of staffing at a work

Competences	Content	Teaching and Learning Strategies
staff at a work place. • sets mitigation measures to challenges in staffing.	staffing at a Work place • Challenges in staffing	place. • Guide a brainstorming session on the challenges in staffing

Assessment Strategies

Give learners:

- i) assignment to describe the process of staffing.
- ii) task learners to identify indicators of a motivated staff and non-motivated staff.

Teaching and Learning Resources

- Staff recruitment guidelines
- Written interviews

Sub-module 6: Leadership

Duration: 12 Hours

Competences	Content	Teaching and Learning Strategies
The learner: • analyses the purpose of leading. • describes the leadership styles. • exhibits the qualities of a good leader. • describe the challenges of leading.	• Definition of Leadership • Importance of Leading at a Work place • Leadership Styles • Qualities of a good leader • Challenges of Leading	• Tasks learners to define leadership • Lead a guided discussion on the importance of leadership. • Lead a brainstorming session on qualities of a good leader. • Demonstrate the different leadership styles for learners to emulate. • Lead a guided discussion on the challenges faced in leadership.

Assessment Strategy

Give learners a test on the qualities of a good leader.

Sub-module 7: Controlling

Duration: 10 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • defines controlling • analyses the importance of controlling at work place. • identifies the challenges of controlling work activities. 	<ul style="list-style-type: none"> • Meaning of controlling • Importance of controlling at workplace • Challenges of controlling 	<ul style="list-style-type: none"> • Let learners brainstorm on the meaning of controlling. • Lead a discussion on the importance of controlling at workplace. • Let learners discuss in groups the challenges of controlling work activities.

Assessment Strategy

Give learners a test on the importance of controlling at work place.

Suggested References

Balunywa, W. (2007). *Handbook of Business Management*. Kampala. The Rising Sun Publishers.

Harold Koontz, Heinz, Mark V Cannice, *Management*, 13th edn: McGraw Hill

Koontz and O'Donnell. *Principles of Management*, 10th edn: Mc. GrawHill Book Company.

Navleen Kaur (2012) principles and Practices of Management, Think Tanks Biyani Group of Colleges.

Peter, F. Drucker. *The Practice of Management*. Madras, Allied Publishers Pvt. Limited.

S.M.S Abuthahir Ali (2014). *Management Theory and Practice*. New Delhi, Nmims Global access School for continuing Education.

Thomas N Duening, John M Ivancevich Biztantra (2009). *Management Principle and Guidelines*.

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, a learner will 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) appreciates acceptable moral behaviour in business dealings.

Sub-module 1: Concepts of Business Ethics

Duration: 9 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • describes the basic concepts of business ethics. • exhibits ethical code. • complies with the ethical rules and policies of business. • discusses the importance of business ethics. 	<ul style="list-style-type: none"> • Meaning of ethics • Ethical code • Ethical policies • Compliance with ethical rules • Importance of business ethics 	<ul style="list-style-type: none"> • Demonstrate the ethical code. • Assign learners to identify the importance of business ethics.

Assessment Strategies

- i) Let learners research on the required business ethics and share their findings in class through a guided discussion.
- ii) Assess learners on how they view their roles in cases of business ethics.

Sub-module 2: Organisational Ethics

Duration: 10 Hours

Competences	Content	Teaching and Learning Strategies
<p>The learner:</p> <ul style="list-style-type: none"> • analyses organisational ethics. • describes money laundering. • follows ethical principles. • safeguards ethics. • controls corporate crime. • observes professional ethics. 	<ul style="list-style-type: none"> • Ethical principles • Professional ethics • Ethical safeguards • Corporate social responsibility 	<ul style="list-style-type: none"> • Guide learners about the ethical principles. • Demonstrate to learners the professional ethics. • Ask learners to discuss in groups the measures to safeguard ethical behaviour.

Assessment Strategy

Test learners on the importance of business ethics.

Teaching and Learning Resources

Sample institutional codes of ethics

Sub-module 3: Managerial Ethics

Duration: 10 Hours

Competences	Content	Teaching and Learning Strategies
<p>The learner:</p> <ul style="list-style-type: none"> • justifies the concept of ethical leadership. • makes ethical decisions. • identifies subordinates' ethical issues. • exercises social responsibility. • observes corporate governance. 	<ul style="list-style-type: none"> • Ethical issues in business • Ethical leadership • Ethical decision-making • Ethical conflicts and dilemmas. • Social responsibility 	<ul style="list-style-type: none"> • Demonstrate ethical leadership. • Invite a businessman to guide learners on ethical behaviour in business. • Guide learners on how to handle subordinates' ethical issues.

Assessment Strategies

Task learners to write a report on how to monitor ethical behaviour within a business and make presentations.

Teaching and Learning Resources

Sample institutional codes of ethics

Sub-module 4: Unethical Behaviour

Duration: 16 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • defines unethical behaviour. • analyses unethical issues relating to business. • sets mitigation measures to control unethical behaviours in business. 	<ul style="list-style-type: none"> • Meaning of unethical behaviour • Recognising unethical behaviour • Fraud in business • Corruption • Conflict of interest. • Organisational violence. • Consequences of unethical behaviour. • Controlling unethical behaviour 	<ul style="list-style-type: none"> • Let learners brainstorm on what they understand by un-ethical behaviour • Let learners role-play unethical behaviours and how they can be minimised. • Create a case study on unethical behaviour and let learners analyse it to identify un-ethical behaviour

Assessment Strategy

Let learners write a report on the mitigation measures to control unethical behaviour.

Suggested References

- Duska,R.F., (2007). Contemporary Reflections on Business Ethics, Vol 23; Springer – Boston.
- Halbert, T. & Ingulli, E., (2003). Law and Ethics in business environment, 4th edition; South-Western Publishing Company – New York.
- Stanwick, P., (2013). Understanding business ethics, 2nd Edition; Auburn University printing and publication – Auburn

NCBS 115: Elements of Business Statistics

Duration: 75 Hours

Module Overview

This module will introduce the learner to elementary statistical concepts providing them with a quantitative foundation in various statistical techniques applicable to real life business situations. It will help to develop the learner's ability to conduct investigations and discover relationships between variables.

Learning Outcome

By the end of this sub-module, learners should be able to apply statistical concepts to make sound business decisions.

Sub-module: 1. Introduction to Statistics

Duration: 10 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • defines statistics. • identifies the uses and limitations of statistics. • determines the key statistical concepts and applies them in business. • differentiates the types of statistics. 	<ul style="list-style-type: none"> • Meaning of statistics, uses, limitations • Key statistical concepts • Statistical application in business • Types of statistics 	<ul style="list-style-type: none"> • Lead a brainstorming session on the meaning of statistics, the uses and limitations • Lead a discussion on the key statistical concepts. • Group learners and task them to discuss the application of statistics in business • Lead a brainstorming session on the types of statistics

Assessment Strategy

Task learners to discuss the uses of statistics in a business and present to the rest of the class

Sub-module 2: Data

Duration: 14 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> differentiates between quantitative and qualitative data. determines the importance of data collection differentiates the types of data applies the data collection procedure to obtain data. presents data in tabular, graphical, diagrammatical and pictorial forms. 	<ul style="list-style-type: none"> Meaning of data Types of data: Primary and Secondary Data collection procedure, tools and techniques. Classification of data Presentation of data (Frequency distribution, Tabulation, Graphical, Pictorial) 	<ul style="list-style-type: none"> Lead a guided discussion on quantitative and qualitative data. Lead a brainstorming session on the importance of data collection. Lead a discussion on primary and secondary data. Group learners and task them to develop data collection tools and send them to the field to collect the data. Guide learners on how to apply statistics to process data. Illustrate the diagrammatical presentation of data.

Assessment Strategies

- i) Task learners to discuss the difference between quantitative and qualitative data.
- ii) Task learners to collect data and present it in tabular, graphical, diagrammatical and pictorial form.

Teaching and Learning Resources

Frequency distribution tables, graphs

Sub-module 3: Measures of Central Tendency

Duration: 16 Hours

Competences	Content	Teaching and Learning Strategies
<p>The learner:</p> <ul style="list-style-type: none"> • defines measures of central tendency. • calculates the mean, mode and median of a given data. • compares the measures of central tendency to solve statistical problems. 	<ul style="list-style-type: none"> • Introduction to measures of Central tendency • Mean (definition, use and calculation) • Median (definition, use and calculation) • Mode (definition, use and calculation) • Comparison of mean, median and mode 	<ul style="list-style-type: none"> • Task learners to discuss the measures of central tendency. • Illustrate the calculation of Mean, Median and Mode for the learners to practice.

Assessment Strategy

Give learners tasks to compute the mean, mode and median of a given set of data and analyse their findings.

Teaching and Learning Resources

- Mathematical table
- Calculator

Sub-module 4: Measures of Dispersion

Duration: 14 Hours

Competence	Content	Teaching and Learning Strategies
<p>The learner computes the measures of dispersion.</p>	<ul style="list-style-type: none"> • Concepts of dispersion • The range • Variance • Deviation 	<ul style="list-style-type: none"> • Illustrate the operation of measures of dispersion. • Let learners compute the measures of dispersion.

Assessment Strategy

Give learners tasks to compute the range, variance, and deviation of a given set of data.

Teaching and Learning Resources

- Mathematical table
- Calculator

Sub-module 5: Probability Analysis

Duration: 12 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • analyses the concepts of probability. • applies the addition and multiplication rules of probability in business situations. • predicts the occurrence of business events using probability theories. 	<ul style="list-style-type: none"> • Meaning of probability. • Rules of probabilities: additions, multiplication • Probability of events: <ul style="list-style-type: none"> - Mutually exclusive - Independent - Conditional - Complementary 	<ul style="list-style-type: none"> • Let learners experiment probabilities by tossing dice, coins or picking cards. • Demonstrate the different concepts of probability and allow learners to analyse the outcomes of the tosses. • Illustrate the probability of events for the learners to practise.

Assessment Strategy

Give learners practical exercise to demonstrate the probability events.

Teaching and Learning Resources

Coins, dice, cards

Sub-module 6: Sampling Mechanism

Duration: 09 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • determines the nature and scope of sampling 	<ul style="list-style-type: none"> • Nature and scope of sampling • Methods of sampling: <ul style="list-style-type: none"> - Simple random 	<ul style="list-style-type: none"> • Lead a guided discussion sampling theory. • Demonstrate

Competences	Content	Teaching and Learning Strategies
theory <ul style="list-style-type: none"> • applies methods of sampling in data collection. 	sampling <ul style="list-style-type: none"> - Stratified - Cluster - Quota, - Systematic 	sampling methods of data collection for the learners to practise.

Assessment Strategy

Assess learners on the different sampling methods.

Teaching and Learning Resources

- Graph paper theories
- Scientific calculator
- Mathematical tables
- Coins
- Dice
- Play cards
- Specimen questionnaires
- Coloured chalk

Suggested References

- Brenson, L. (2011). Basic Business Statistics Concepts and Applications. 12th edn. New Jersey, Pearson Publisher.
- Kapoor, V.K. (1998). Problems and Solutions in Statistics. New Delhi, Sultan Chand & Sons.
- Saleemi N.A. (2010). Business Mathematics and Statistics Simplified. 4th edn. Nairobi, Saleemi Publications.
- Saleemi N.A. (2010). Quantitative Techniques Simplified. London, Chapman & Hall.
- Sancheti, D.C. (2005). Statistics: Theory, methods and applications. New Delhi, Sultan Chand & Sons.
- William, F. (2008). An Introduction to Probability Theory and its Applications. 3rd edn. Oklahoma, Athena Scientific Publishers.

NCAF116: Real Life Project 1

Duration: 60 Hours

Module Overview

The module will introduce learners to real-life activities that will spark off their lookout for business opportunities and develop their skills to plan and work in a real-life context to build employable skills.

Learning Outcome

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

Project Identification and Planning

Duration: 60 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • carries out a feasibility study. • identifies a project. • determines the initial capital required. • draws the budget. • mobilises project resources. 	<ul style="list-style-type: none"> • Feasibility study • Identification of business opportunities • Capital estimation • Budgeting • Mobilisation of sources 	<ul style="list-style-type: none"> • Ask learners to carry out feasibility studies and identify problems within their communities which they can transform into business opportunities. • Guide learners to make budgets for the identified projects and mobilise resources.

Sample Projects

A learner shall chose an affordable project that exposes him/her to business dealings such as:

- Canteen
- Mobile money outlets
- Stationery
- Jewelleries
- Food kiosks
- Snacks and beverages

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

Suggested References

- Harold, K., (2010). Project Management: A Practical Planning and Implementation Guide. Nairobi CBPS Publisher & Distributors.
- Jason, W., (2006). The Project Management Life Cycle: A Complete Step by Step Methodology 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 edn: 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 Modules Description for Year 1 Semester 2

NCAF121: Introduction to Financial Accounting

Duration: 75 Hours

Module Overview

This Module builds on the fundamental principles and practices of accounting that were learnt in bookkeeping. It provides an in-depth knowledge and practical skills to compute profits and losses of a business after taking into consideration the accruals and prepayments.

Learning Outcomes

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

- i) correct accounting errors.
- ii) prepare financial statements with adjustments.

Sub-module 1: End of Year Adjustments

Duration: 20 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • makes adjustments for prepayments, accruals, provisions, and reserves. • journalize adjustments. 	<ul style="list-style-type: none"> • Prepayments • Accruals or outstanding expenses/incomes • Depreciation: <ul style="list-style-type: none"> - Definition of depreciation - Recording depreciation - Methods for calculating depreciation (Straight line and Reducing balance) 	<ul style="list-style-type: none"> • Brainstorm with learners on identification of adjustments. • Guide learners on how to adjust accounts using a journal. • Let learners prepare

Competences	Content	Teaching and Learning Strategies
<ul style="list-style-type: none"> prepares adjusted accounts balance. updates the trial balance. 	<ul style="list-style-type: none"> Bad debts Provisions (doubtful debts and depreciation) Journalizing adjustments Preparation of adjusted accounts Preparation of adjusted trial balance 	<ul style="list-style-type: none"> accounts for prepayments, accruals, and provisions. Illustrate the preparation of accounts with adjustments.

Assessment Strategies

Assess learners on the adjustments for:

- i) prepayments.
- ii) accruals.
- iii) provisions.

Teaching and Learning Resources

- Textbooks
- Accounting
- Journals
- YouTube slides
- Financial statements from archives

Sub-module 2: Correction of Errors

Duration: 12 Hours

Competences	Content	Teaching and Learning Strategies
<p>The learner:</p> <ul style="list-style-type: none"> identifies errors and classifies them. corrects errors using a journal and ledger. 	<ul style="list-style-type: none"> Types of accounting errors Identification of errors Journalizing corrected errors Updating ledger accounts and trial balance Preparation of Suspense Account 	<ul style="list-style-type: none"> Lead a guided discussion on the types of accounting errors. Guide learners through the process of identifying errors and the need to correct them. Demonstrate the correction of errors using journals and ledgers.

Assessment Strategy

Assess learners on the correction of errors using a journal and ledger.

Teaching and Learning Resources

Accounting journals, YouTube slides, financial statements from archives

Sub-module 3: Financial Statements with Adjustments

Duration: 12 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> prepares adjusted income statement prepares adjusted balance sheet. 	<ul style="list-style-type: none"> Preparation of the income statement Preparation of the balance sheet 	<ul style="list-style-type: none"> Illustrate the preparation of income statement with adjustments Give learners tasks to prepare final accounts with adjustments.

Assessment Strategy

Assess learners on recording adjustments in the ledger and income statements and balance sheet.

Teaching and Learning Resources

- Source documents
- Templates of prepared journal and ledger records
- Financial statements
- Accounting manuals

Sub-module 4: Introduction to Partnership Accounting

Duration: 10 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> defines the nature of 	<ul style="list-style-type: none"> Nature of partnership business 	<ul style="list-style-type: none"> Lead a discussion on how a partnership

Competences	Content	Teaching and Learning Strategies
partnership business. <ul style="list-style-type: none"> • forms a partnership business • prepares the partners' accounts. • prepares financial statements of a partnership business. 	<ul style="list-style-type: none"> • Formation of partnership business • Preparation of partners' accounts • Preparation of appropriation account • Balance sheet of a partnership 	business is formed. <ul style="list-style-type: none"> • Demonstrate the preparation of partnership accounts. • Assign learners to prepare different partnership accounts.

Assessment Strategy

Assess learners on the preparation of partnership accounts

Teaching and Learning Resources

- Partnership Act
- Articles and memorandum of association
- Ledger books

Sub-module 5: Accounts of Non-profit Making Organisations

Duration: 12 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • describes non-profit organisations. • differentiates between accounts of profit and non-profits organisations. 	<ul style="list-style-type: none"> • Nature of non-profit making organisations • Differences between accounts of profit and non-profit organisations • Sources of income for non-profit 	<ul style="list-style-type: none"> • Lead a discussion on the types of Non-profit making organization with examples. • Demonstrate the preparation of Income and Expenditure a/c for

Competences	Content	Teaching and Learning Strategies
<ul style="list-style-type: none"> identifies the sources of income for non-trading organisations. prepares accounts for non-profit making organisations. 	making organizations <ul style="list-style-type: none"> Preparation of Financial statements for non-profit making organizations 	non-profit making organisations. <ul style="list-style-type: none"> Assign learners to prepare accounts for non-profit making organisations.

Assessment Strategies

- Let learners describe non-profit organisations and their sources of income.
- Task learners to prepare accounts for non-trading organisations from a given set of transactions.

Teaching and Learning Resources

- Ledger books
- List of non-profit making organisations
- Accounts of NPMOs

Sub-module 6: Control Accounts

Duration: 9 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> defines control account. identifies the types of control accounts. analyses the need for preparing control accounts. prepares control accounts. 	<ul style="list-style-type: none"> Meaning of control account Types of control accounts Importance of control accounts Preparation of Debtors/Sales ledger control account Preparation of Creditors/Purchases ledger control account 	<ul style="list-style-type: none"> Lead a discussion on the meaning and types of control accounts. Demonstrate the preparation of control accounts Task learners in groups to prepare control accounts from specimen sales and purchases ledger.

Assessment Strategy

Task learners to prepare control accounts from a given set of transaction or specimen of sales and purchases ledger.

Teaching and Learning Resources

- Ledger books
- Calculator
- Ruler

Suggested References

Frank wood & Sangster (2009). Business Accounting 1. 12th edition. London, Pitman Publishers.

Jennings, A.R. (2008). Financial Accounting (10th Ed). London, DP Publications Ltd.

Saleemi, N.A. (2010). Financial Accounting Simplified. London, Chapman & Hall.

NCBF122: Elements of Business Finance

Duration: 75 Hours

Module Overview

The module provides learners with skills to manage business finances. It involves making careful investment decisions and proper allocation of capital funds in order to create wealth.

Learning Outcomes

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

- i) budget for the business financial needs.
- ii) secure funds for the business
- iii) control funds and business supplies.

Sub-module1: Concepts of Business Finance

Duration: 9 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • defines finance • analyses the objectives for acquiring business finance. • justifies the importance of financial management. 	<ul style="list-style-type: none"> • Meaning of finance • Objectives of business finance • Functions of a financial manager • Importance of financial management 	<ul style="list-style-type: none"> • Lead a guided discussion on the objectives of business finance. • Use a case study to show learners the importance of proper management of business finance.

Assessment Strategies

Give learners:

- i) exercise on the functions of a financial manager.
- ii) assignment on the importance of financial management.

Learning and Teaching Resources

Financial management guidelines

Sub-module 2: Value and Return for Money

Duration: 12 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> observes the concept of time preference of money. computes the present and future values of money. 	<ul style="list-style-type: none"> Time preference for money Present value for money Future value for money 	<ul style="list-style-type: none"> Lead a guided discussion on the time preferences for money. Illustrate the computation of time values for money.

Assessment Strategy

Give learners exercises to compute the Present and Future Values for money

Sub-module 3: Sources of Business Finance

Duration: 12 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> identifies the sources of business financing. controls the use of business funds. computes cost of capital 	<ul style="list-style-type: none"> Short-term sources of finance Long-term sources of finance Cost of Capital Fund utilisation 	<ul style="list-style-type: none"> Lead a guided discussion on the sources of business finance. Illustrate the computation for cost of capital. Task learners to conduct research on the best way to utilise business finance.

Assessment Strategy

Assess learners on the sources of business finance.

Sub-module 4: Investment Decision

Duration: 14 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • defines Investment. • discusses importance of capital budgeting decision. • describes the capital budgeting process. • applies the Techniques of investment appraisal. 	<ul style="list-style-type: none"> • Nature of the Investment • Importance of the capital budgeting decision • The capital budgeting process • Techniques of investment appraisal (PBP & NPV) • Computation of the NBP and NPV 	<ul style="list-style-type: none"> • guided discussion on the importance of capital budgeting decision. • illustrates the capital budgeting process. • guides learners to appraise investments.

Assessment Strategy

Test learners on investment appraisal using Pay Back Period (PBP) and Net Present Value (NPV)

Teaching and Learning Resources

- Samples of budgets
- Calculator

Sub module 5: Working Capital Management

Duration: 16 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • defines working capital. • appreciates the importance of working capital. • identifies the determinants of working capital. • evaluates working capital financing 	<ul style="list-style-type: none"> • Meaning of working capital • Importance of working Capital • Determinants for Working Capital • Working Capital Financing • Management of Cash • Management of 	<ul style="list-style-type: none"> • Let learners brainstorm on the concept of working capital. • Group learners to discuss the: <ul style="list-style-type: none"> - Importance of working capital - Determinants of working - Management of

Competences	Content	Teaching and Learning Strategies
alternatives. • sets measures for managing cash, inventory and accounts receivables.	Inventory • Management of accounts receivables • Computation of working capital	Cash, Inventory and Accounts receivables • Demonstrate the computation of working capital.

Assessment Strategy

Give learners exercises to make a presentation on the importance of working capital, and determinants of working capital financing

Sub-module 6: Dividend Decision

Duration: 12 Hours

Competences	Content	Teaching and Learning Strategies
The learner: • identifies types of dividends. • justifies the importance of dividends to the firm. • calculates the amount of dividends made.	• Types of dividends • Importance of dividends to the firm • Computation of dividends	• Guide a discussion on the types and importance of dividends to the firm. • Guide learners through practice to compute the dividends.

Assessment Strategy

Assess learners on the importance, and types of dividends.

Suggested References

Campsey, B. J, Bringham, E. D., (1995). Introduction to Business Finance. Illinois, Dryden Publishers.

Maheshwari, S.N.; (2004). Financial Management Principles and Practice. 9th edn: Delhi, Sultan Chand & Sons ltd.

Kabali, M., (2008). Basic Financial Management and Policy.

NCPE123: Principles of Economics

Duration: 45 Hours

Module Overview

This module introduces the learner to micro and macroeconomics concepts and practices that 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 functions, 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: <ul style="list-style-type: none"> • makes choice basing on the resources available. • analyses the prevailing economic systems. • sets measures to deal with economic problems. 	<ul style="list-style-type: none"> • Definition of Economics • Importance of studying economics • Fundamental economic problems of man (i.e. scarcity, choice, opportunity cost & Production Possibility Frontier) • Economic questions • Economic systems • Positive versus normative Economics • Microeconomics versus macroeconomics 	<ul style="list-style-type: none"> • Let learners brainstorm on the importance of economics. • Guide a discussion on the economic problems and on how they affect customer decision making. • Discuss with learners the different types of economics.

Assessment Strategy

Give learners exercise to identify the economic problems and suggest mitigation measures.

Teaching and Learning Resources

- Economic reports
- Newspapers
- Journals

Sub-module 2: Price Theory

Duration: 4 Hours

Competences	Content	Teaching and Learning Strategies
<p>The learner:</p> <ul style="list-style-type: none"> • identifies the factors that affect demand and supply of a commodity. • determines the equilibrium point of demand and supply. • analyses the responsiveness of quantity demanded or supplied to changes in price. • analyses the concept of price mechanism. 	<ul style="list-style-type: none"> • Concepts of demand and supply. • Demand function, schedule and curves • Supply function, schedule and curves • Determination of Equilibrium Price and Quantity (graphical and numerical) • Price Mechanism 	<ul style="list-style-type: none"> • Lead a guided discussion on the factors that affect demand and supply of a commodity. • Illustrate: <ul style="list-style-type: none"> - Graphically the equilibrium point of the demand and supply. - The concepts of elasticity of demand and supply - The concept of price mechanism.

Assessment Strategies

Task learners to:

- prepare the demand and supply schedules.
- draw the demand and supply curves.
- 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: <ul style="list-style-type: none"> • analyses the trends of consumer behaviour. • relates the utility theories to the prevailing consumer behaviour. • draws graphically the budget line of the consumer. 	<ul style="list-style-type: none"> • Cardinal utility theory • Ordinal utility theory • Budget line of the consumer 	<ul style="list-style-type: none"> • Demonstrate how the Cardinal and Ordinal theories of economics can be applied in a Ugandan economic system. • Guide learners on how to determine a graphical budget line of a consumer.

Assessment Strategies

Task learners to research, in groups, on the assumptions of the cardinal and ordinal utility theories, and how they relate to the economic conditions in Uganda. Let them present their findings in class.

Sub-module 4: Production Theory

Duration: 7 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • identifies the types, stages and factors of production. • classifies tasks in the production process • determines the cost of production. 	<ul style="list-style-type: none"> • Types of production (Direct and Indirect) • Stages of production • Factors of production • Specialisation and division of labour 	<ul style="list-style-type: none"> • Guide learners to brainstorm on the types, stages, and factors of production. • Task learners to compute cost of production. • Illustrate the graphical representation of economies and diseconomies of scale. • Let learners discuss in

Competences	Content	Teaching and Learning Strategies
<ul style="list-style-type: none"> describes the economies and diseconomies of scale. determines location, revenue and profit of the firm. 	<ul style="list-style-type: none"> Costs of production Economies and diseconomies of scale Location of a firm Theory of revenue and profit 	<p>groups the factors to consider when selecting location of a firm.</p> <ul style="list-style-type: none"> Let learners visit their community and propose the best businesses that can be established in the community giving a justification.

Assessment Strategies

Assess learners on the following:

- 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

- Journals
- YouTube Slides

Sub-module 5: Market Structures

Duration: 4 Hours

Competences	Content	Teaching and Learning Strategies
<p>The learner:</p> <ul style="list-style-type: none"> describes the operations of market structures. determines the equilibrium of different market structures. identifies market structures in an economy. 	<ul style="list-style-type: none"> Perfect competition Monopolistic competition Monopoly Oligopoly 	<ul style="list-style-type: none"> Illustrate the equilibrium level of a market's operations using cost and revenue curves. Divide learners in groups to discuss advantages and disadvantages of different market structures.

Assessment Strategy

Assess learners on the different market structures.

Teaching and Learning Resources

- Economic reports
- Newspapers
- Journals
- YouTube slides

Sub-module 6: National Income

Duration: 6 Hours

Competences	Content	Teaching and Learning Strategies
<p>The learner:</p> <ul style="list-style-type: none"> • computes the level of national income. • justifies the uses and limitations of measuring national income. • analyses the inflows and outflows of a nation's income. • compares national income and the standard of living. • computes and interprets the price indices. • computes the equilibrium level of the nation's income. • appreciates the need to invest and save income. 	<ul style="list-style-type: none"> • Definition of National Income, • Approaches to the measurement of National Income • Circular flow of income • Uses of National Income statistics , (GDP, GNP, Per Capita Income) • Problems faced in compiling national income statistics 	<ul style="list-style-type: none"> • Illustrate how National income figures are measured. • Lead a guided discussion on the importance of National income statistics. • With the help of a case study, let learners discuss the problems encountered in measuring national income figures. • Illustrate the Circular Flow of income. • Give learners tasks o compute price indices.

Assessment Strategy

Task learners 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: <ul style="list-style-type: none"> • defines money. • identifies the functions of money. • describes the functions of a central bank • operates as a banking agent • uses e-banking to run business. 	<ul style="list-style-type: none"> • Definition of money, functions, qualities of good • money • Functions of Commercial banks • Functions of a Central bank • Emerging trends in banking <ul style="list-style-type: none"> - Agent-banking - E-banking - Mobile money banking 	<ul style="list-style-type: none"> • Guide learners to discover the qualities and functions of money from their daily experiences. • Invite a bank official to give a public lecture on the functions of Commercial and Central banks. • Group learners to discuss the non-banking financial organisations. • Demonstrate the e-banking process using e-banking application on a mobile phone • Visit with learners an agent banking outlet to have an experience of the banking function.

Assessment Strategy

Assess learners on:

- features and characteristics of good money.
- functions of commercial and central banks.
- e-banking.
- assess a written report by learners on their visit to a banking outlet.

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: <ul style="list-style-type: none"> • identifies the types of inflation. • analyses the causes and effects of inflation. • sets measures to mitigate inflation. 	Types of inflation <ul style="list-style-type: none"> • Causes of inflation • Effects of inflation • Controlling inflation 	<ul style="list-style-type: none"> • Lead a discussion on the types of inflation. • Group learners to discuss the causes and effects of inflation. • Let learners brainstorm on the ways of controlling inflation.

Assessment Strategies

- Task learners to conduct a research on issues that give rise to inflation.
- Let learners have class presentations on the control of inflation in an economy.

Teaching and Learning Resources

- Inflation rate charts
- Price list charts
- Receipts

Sub-module 9: International Trade

Duration: 6 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • applies the terms used in international trade correctly. • justifies the importance of international trade. • analyses the problems of trading internationally. 	<ul style="list-style-type: none"> • Importance of International Trade • Problems of international trade. • Terms used in International trade • Restrictions to International Trade • Need for foreign aid 	<ul style="list-style-type: none"> • Guide learners on the importance of international trade. • Lead a guided discussion on the problems a country like Uganda may encounter when it gets involved in international trade.

Assessment Strategies

Assess 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, Uganda.
- Harvey, J., (1997). Modern Economics. London, MacMillan Education Publishers.
- Koutsoyiannis, A., (1979). Modern Micro Economics. 2nd edn. New Delhi, MacMillan Education Ltd.
- Lipsey G. R., (1999). Introduction to Positive Economics. 12th edn; 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.
- Tayebwa, B. M. (2007). Basic Economics. Kampala, Uganda.

NCCA124: Computer Applications

Duration: 60 Hours

Module Overview

This module introduces the learner to the use of computers. It will provide the learner with basic knowledge and skills to familiarise with the use and working of computers using different modern information communication technologies. He/she will acquire hands-on experience in Microsoft office applications such as Word processing, Spreadsheets, Database applications, publication and the use of internet resources; that will enable them to digitally access, process, store, and disseminate information.

Learning Outcome

By the end of the module, the learner should be able to use and manipulate a computer to prepare documents and search web based information from the Internet.

Sub-module 1: Introduction to Computer

Duration: 8 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> identifies the origin of a computer. describes the types of computers describes the components of a computer. boots and shuts a computer. identifies the computer hardware. identifies the computer software, 	<ul style="list-style-type: none"> Origin of computer Types of computers Components of a computer Starting a computer, Closing down the computer Computer Hardware Computer Software; (Video card, network cards, ROM, RAM, cameras, 	<ul style="list-style-type: none"> Lead a guided discussion on the origin of computers. Display components of a computer for learners to identify their functions. Guide learners through practice to start and close a computer. Demonstrate the use of the different components of a computer. Let learners demonstrate the removal and replacement of computer RAMS. Guide learners to use the keyboard to manipulate the typing techniques.

Competences	Content	Teaching and Learning Strategies
<ul style="list-style-type: none"> • observes the need for computers. • identifies the dangers of using computers. • provides safety and security of a computer. 	processors) <ul style="list-style-type: none"> • Importance of a computer. • Dangers of using computers, • Safety and Security of a computer 	<ul style="list-style-type: none"> • Lead a guided discussion on the uses and dangers of computers. • Guide learners through practice to implement the safety and security measures of a computer.

Assessment Strategy

Assign 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
The learner: <ul style="list-style-type: none"> • classifies the computer operating systems. • describes the operation of the computer system. • identifies the benefits of using the 	<ul style="list-style-type: none"> • Types and classification of operating systems. • Functions of an operating system. • Benefits of operating Systems • Installation of windows 	<ul style="list-style-type: none"> • Assign learners to research on the types and classifications of operating systems and make class presentations. • Lead a guided discussion on computer operating system and its functions. • Guide learners through a discussion on types,

Competences	Content	Teaching and Learning Strategies
computer operating systems. <ul style="list-style-type: none"> installs and uninstalls windows operating system, application software and other support programmes. 	operating system and application software	classification and benefits of computer operating system. <ul style="list-style-type: none"> Demonstrate the procedure of installing and uninstalling operation system and other support computer programmes.

Assessment Strategy

Task learners to install and uninstall the computer operating system.

Teaching and Learning Resources

Computers with installed operating system

Sub-module 3: Desktop Main Menu

Duration: 6 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> locates the desktop start menu. creates desktop 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. 	<ul style="list-style-type: none"> Start Menu Applications menu Working with the desktop background and screen saver. Icons, files and folders Manipulating open windows; resizing, maximizing, minimizing task pane, and tiling windows. 	<ul style="list-style-type: none"> Guide learners through practice to locate desktop start menu. Guide learners through practice to create desktop background and screen saver from default settings. Demonstrate the application of various icons on desktop and allow learners to practice. Demonstrate the resizing, minimizing and maximizing of open windows.

Assessment Strategy

Task learners to create desktop background and screen saver from default settings.

Teaching and Learning Resources

- Functioning computers
- Monitors/screens
- Power

Sub-module 4: Word Processing

Duration: 12 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • starts, creates or opens a word window. • works with texts and manages files. • uses word menus to typeset and edit documents • formats documents • saves documents to different storage media. 	<ul style="list-style-type: none"> • Starting, creating and opening a Word window • Working with texts • Word menus for document editing; e.g. copy, paste, cut • Saving a Word document • Formatting a page, document, and paper size • Working with tables • Working with drawings, clipart and pictures 	<ul style="list-style-type: none"> • Guide learners to open new documents and work with texts to manage files. • Guide learners through practice to use Word menus for document editing; e.g. copy, paste, cut. • Guide learners through demonstrations and practise to save a document in different formats and to a storage media, e.g. flash disc. • Demonstrate the formatting of a page and documents for learners to practice.

Assessment Strategy

Task learners 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
The learner: <ul style="list-style-type: none"> installs a printer to the computer. describes the procedure followed when printing documents. inserts tonner in the printer. prints documents scans documents. observes security and safety precautions printing copying, and scanning documents. 	<ul style="list-style-type: none"> Installing a printer Working with printer cartridges and toners Printing documents Scanning documents and pictures Safety, security and health precautions when printing, scanning and copying documents. 	<ul style="list-style-type: none"> Guide learners through practice to install the printer to a computer. Guide learners on the insertion of tonners into a printer. Demonstrate the printing of a document. Guide learners through practice to scan and copy documents. Guide learners to observe security and safety precautions when printing and scanning documents.

Assessment Strategy

Task learners to type, print and/or scan/copy documents.

Teaching and Learning Resources

- Working computers
- Power source
- Printer
- Scanner
- Tonner/Cartridge

Sub-module 6: Microsoft Excel

Duration: 8 Hours

Competences	Content	Teaching and Learning Strategies
<p>The learner:</p> <ul style="list-style-type: none"> • 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 style="list-style-type: none"> • Creating an excel document. • Entering data to a spreadsheet, editing and formatting a datasheet • Using formulas and functions • Creating/plotting charts and graphs from excel data values • Inserting tables to excel worksheet • Printing a spreadsheet 	<ul style="list-style-type: none"> • Guide learners through practice to create excel documents. • Give learners tasks to enter data in excel sheets. • Guide learners through practice to calculate using excel formulae. • Demonstrate the insertion of tables, charts, and graphs in excel documents.

Assessment Strategy

Task learners to enter data in excel sheets and apply the formulae for addition and multiplication to calculate figures, thereafter task them to print the document

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: <ul style="list-style-type: none"> connects to an internet website surfs information from the internet, downloads and saves information from the internet 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 style="list-style-type: none"> The Internet, Web Browsers Opening a website; website address. Internet surfing and search engines Saving information from the Internet, downloading files, music, pictures to the computer Electronic mail <ul style="list-style-type: none"> Creating email account E-mail folders and attachments Attaching documents to outgoing email Downloading email attachment Formatting mail Searching mail Health, safety and security precautions when using the Internet and email. 	<ul style="list-style-type: none"> Demonstrate the connections to internet websites. Guide learners through practice to browse information from the internet. Guide learners to save downloaded information. Demonstrate the creation of an e-mail account and password. Give learners tasks to write and send messages through e-mails, with an attachment. Lead a guided discussion on the security, safety and health practices to be observed when using the internet and e-mail.

Assessment Strategies

Task learners to:

- i) open e-mail addresses.
- ii) write and send to each other electronic mails with attachments.

Teaching and Learning Resources

- Computers
- Internet connections

Sub-module 8: Basic Networking

Duration: 8 Hours

Competences	Content	Teaching and Learning Strategies
<p>The learner:</p> <ul style="list-style-type: none"> connects to wireless and cable networks. communicates through the LAN and WAN troubleshoots simple network connection problems. connects a printer to a network. 	<ul style="list-style-type: none"> Introduction to computer networking Types of network; WAN (Wide Area Networks), LAN (Local Area Network) Types of communication media; cables, wireless, optic fibres Connecting a computer to a network. Troubleshooting simple connection problems. Connecting and configuring a printer to a network 	<ul style="list-style-type: none"> Lead a guided discussion on the types of networks. Guide learners to connect to both cable and wireless networks. Demonstrate the procedure of networking and allow learners to practice Demonstrate the installation and disconnection of a network computer and modem. Guide learners to troubleshoot network problems.

Assessment Strategy

Ask learners 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, Uganda.
- Moya, M. and Nyeko, S. (2009). *Information and Communication Technology in business*, 1st Edition.
- Saleemi, N.A. (1997). *Electronic data processing simplified*. N.A Saleemi Publishers, Nairobi, Kenya.

NCED125: Elements of Entrepreneurship Development

Duration: 60 Hours

Module Overview

The module will 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 make the learner develop a positive career attitude towards entrepreneurship as a means of making a living. It covers units concerning 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, learners 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
<p>The learner:</p> <ul style="list-style-type: none"> • defines entrepreneur and entrepreneurship. • observes the qualities of an entrepreneur. • identifies the types of entrepreneurs and what they do. • justifies the roles of entrepreneurs in the community. • describes entrepreneurship process. • identifies the barriers to entrepreneurship development. 	<ul style="list-style-type: none"> • Entrepreneur and entrepreneurs hip • Characteristics /qualities of an entrepreneur • Types of entrepreneurs • Roles of an entrepreneur. • Entrepreneurs hip process. • Barriers to entrepreneurs hip development. 	<ul style="list-style-type: none"> • Let learners brainstorm on the differences between entrepreneur and entrepreneurship. • Let learners discuss in groups the qualities of a good entrepreneur and make presentations. • Lead a guided discussion on the types and roles of entrepreneurs in the community. • Illustrate the process followed by entrepreneurs to create business. • Guide learners on the barriers to entrepreneurship development.

Assessment Strategy

Task learners to discuss in groups, the characteristics and qualities of a good entrepreneur

Sub-module 2: Creativity and Innovation

Duration: 10 Hours

Competences	Contents	Teaching and Learning strategies
<p>The learner:</p> <ul style="list-style-type: none"> • distinguishes between creativity and innovation. • demonstrates the characteristics of a creative person. 	<ul style="list-style-type: none"> • Distinction between Creativity and innovation • Characteristics of a creative person • Types of 	<ul style="list-style-type: none"> • Let learners brainstorm on the differences between creativity and innovation. • Task learners to research on the characteristics of

Competences	Contents	Teaching and Learning strategies
<ul style="list-style-type: none"> • analyses the types and causes of innovation. • identifies barriers to creative and innovative thinking. • justifies the benefits of innovation to small businesses. • generates business ideas for setting up a business. 	innovation <ul style="list-style-type: none"> • Causes of innovation • Characteristics of innovative people • Barriers to creative and innovation thinking. • Benefits of innovation to small business. • Sources of business ideas 	creative and innovative persons basing on a personality in Uganda. <ul style="list-style-type: none"> • Lead a guided discussion on the barriers to creative thinking. • Group learners to discuss the benefits of innovation in business and make classroom presentations. • Guide a brainstorming session on the sources of business ideas.

Assessment Strategies

- Task learners to discuss in groups barriers to creativity and how to overcome them.
- Task learners to prepare a power point presentation on the characteristics of an innovative person.

Sub-module 3: Business Opportunities

Duration: 8 Hours

Competences	content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • identifies business opportunities. • screens business opportunities to select the most appropriate. • analyses the forms of businesses. • sets up a business based on the 	<ul style="list-style-type: none"> • Identifying business opportunities • Screening business opportunities • Forms of business ownership (Sole proprietorship and partnership) 	<ul style="list-style-type: none"> • Assign learners to identify business opportunities in their communities. • Let learners make presentation of the identified business opportunities so as to screen out the most viable ones. • Let learners discuss the requirements for starting up a

Competences	content	Teaching and Learning Strategies
analysis and decisions made. <ul style="list-style-type: none"> looks out for causes of businesses success/failure. 	<ul style="list-style-type: none"> Establishing a business Reasons for success / failure of businesses 	business. <ul style="list-style-type: none"> Lead a guided discussion on the forms of business ownership.

Assessment Strategies

- i) Let learners discuss the different forms of business ownership.
- ii) Task learners to give the causes of business success and failure.

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

Duration: 10 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> identifies the sources of business idea. analyse the characteristics of SMEs and their sources of capital. analyses the challenges faced by SMEs and the remedies to the challenges. 	<ul style="list-style-type: none"> Definition of SME Sources of business ideas Characteristics of small and medium scale enterprises Sources of capital for small and medium scale enterprises. Importance of small and medium scale businesses. Challenges faced by small scale businesses in Uganda. Remedies to the challenges 	<ul style="list-style-type: none"> Lead a discussion on the sources of business ideas. Let learners brainstorm on the characteristics of small and medium scale enterprises. Lead a guided discussion on the sources of capital for small and medium scale enterprises. Let learners research on the challenges faced by small and medium scale enterprises and suggest remedies to the challenges identified.

Assessment Strategies

- i) Take learners for a field study on the importance and challenges faced by Small and medium enterprises.
- ii) Task learners to make a presentation on the challenges faced by small scale enterprises and suggest remedies to the challenges identified in class.

Teaching and Learning Resources

- Newspapers
- Business magazines

Sub-module 5: Business planning

Duration: 10 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • makes a business plan. • justifies the importance of a business plan. • identifies the challenges involved in making a business plan. • observes the role of government in entrepreneurship development. 	<ul style="list-style-type: none"> • Structure of a business plan • Uses of a business plan • Challenges of planning a business. • Government role in entrepreneurship development. 	<ul style="list-style-type: none"> • Illustrate to learners the different structures of a business plan. • Ask learners to draw a business plan for their projects. • Let learners make classroom presentations on the challenges encountered in preparing a business plan. • Lead a guided discussion on the role of government in entrepreneurship development.

Assessment Strategy

Task learners to prepare a simple business plan for the business opportunity identified.

Teaching and Learning Resources

- Newspapers
- Business magazines

Sub-module 6: Managing a Business

Duration: 10 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> scans the environment within which to run a business. identifies the risks involved in managing a business. sets measures to sustain competition in business. promotes implementation of the business plans. 	<ul style="list-style-type: none"> Business environment Business risks Sustaining competitiveness of a business Leadership and motivation in a business Implementing a business plan 	<ul style="list-style-type: none"> Lead a discussion on how to manage a business in a changing environment. Invite an industrialist to guide learners on the risks involved in business and how to sustain competitiveness. Demonstrate the best leadership styles for learners to emulate.

Assessment Strategies

Task learners to:

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

Teaching and Learning Resources

Videos on leadership styles

Sub module 7: Entrepreneurship Ethics

Duration: 6 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> appreciates the importance of entrepreneurship ethics. identifies the roles of ethics in 	<ul style="list-style-type: none"> Introduction to entrepreneurs hip ethics Importance of entrepreneurs hip ethics Ethical 	<ul style="list-style-type: none"> Guide group discussions on the importance and roles of ethics in entrepreneurship. Guide a brainstorming

Competences	Content	Teaching and Learning Strategies
<p>entrepreneurship.</p> <ul style="list-style-type: none"> describes the ethical challenges facing entrepreneurs. identifies solutions to ethical challenges. 	<p>challenges facing entrepreneurs.</p> <ul style="list-style-type: none"> Solution to ethical challenges. 	<p>session on ethical challenges facing entrepreneurs and how to overcome them.</p>

Assessment Strategy

Task learners to discuss in groups the importance and role of ethics in entrepreneurship and there after let them present their findings to the entire class.

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; BookBoon Publishers – London.

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

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

Srivastava S.B.; (2001). A practical guide to industrial entrepreneurs; Sultan Chand & Sons - New Delhi.

Timmons, J. A & Spinelli, S. (2003). New Venture Creation and Entrepreneurship for the 21st century, 6th Edition, McGraw- Hill – Boston

NCAF126: Real Life Project 2

Duration: 60 Hours

Module Overview

The module will develop the learner's skills and abilities to create awareness for the goods/services of the started project. This will involve implementing the plans created in project 1 as the business runs. 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 transactions are emphasised.

Learning Outcomes

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

- apply classroom knowledge proactively in a real life income generating activity.
- promote the goods/services.
- sell and deliver goods/services to customers satisfactorily.

Project Implementation

Duration: 60 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • creates awareness of the nature of business. • provides the required goods/service. • records the transactions following the accounting principles. 	<ul style="list-style-type: none"> • Creating awareness • Acquiring stock • Maintaining records • Managing a project 	<ul style="list-style-type: none"> • Encourage learners to record every business transaction. • Discuss with learners how to manage business. • Check on how learners handle customers.
Sample Projects <ul style="list-style-type: none"> • Canteen • Mobile money outlets • Stationery • Jewelleries • Kiosks 		

Detailed Module Description for Year 2 Semester 1

NCPM211: Introduction to Public Sector Management (PSM)

Duration: 60 Hours

Module Overview

This module will provide learners with knowledge and skills to work in public sectors and be able to observe the policies, governance and ethics required in managing the public sector

Learning Outcomes

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

- i) apply relevant theories of public sector management to tackle business problems and challenges.
- ii) deliver services to the community.

Sub-module 1: Nature and Scope of Public Sector Management

Duration: 10 Hours

Competences	Content	Teaching/Learning Strategies
The learner: <ul style="list-style-type: none"> • identifies the roles of public sectors in Uganda. • justifies the purpose of public sector management. • draws a public sector management framework. • executes public services. 	<ul style="list-style-type: none"> • Roles of public sector in Uganda • Purpose of public sector management • Public sector management framework • Services rendered by Public sector 	<ul style="list-style-type: none"> • Discuss with learners the roles of public sectors in Uganda. • Let learners draw the management framework for public sectors.

Assessment Strategy

Let learners discuss in groups the roles of public sectors in Uganda and submit a report.

Teaching and Learning Resources

- Newspapers
- Business magazines

Sub-module 2: Public and Private Sectors

Duration: 12 Hours

Competences	Content	Teaching and Learning Strategies
<p>The learner:</p> <ul style="list-style-type: none"> • distinguishes between public sector and private sector. • distinguishes between traditional and modern sector management. • observes the terms and conditions of public sector employment. 	<ul style="list-style-type: none"> • Nature of Public and private sectors • Traditional and modern public sector management • Political executive • Legislature and public service 	<ul style="list-style-type: none"> • Ask learners to distinguish between public and private sectors. • Lead a discussion to relate the traditional public sector management styles to the modern public sector management.

Assessment Strategy

Give learners group work to discuss different categories of public sectors and make class presentations.

Teaching and Learning Resource

The statute on public and private sector

Sub-module 3: Service Delivery

Duration: 14 Hours

Competences	Content	Teaching and Learning Strategies
<p>The learner:</p> <ul style="list-style-type: none"> • identifies the roles of government agencies. 	<ul style="list-style-type: none"> • Role of Central Government Agencies 	<p>Invite a District Speaker to guide learners on roles</p>

Competences	Content	Teaching and Learning Strategies
<ul style="list-style-type: none"> executes the traditional service delivery mechanisms. adheres to the modern means of service delivery. adheres to the changes in the structures and processes of public sectors. 	<ul style="list-style-type: none"> Traditional means of service delivery in public sector Modern means of service delivery in public sector Public sector reforms in Uganda 	of Central government agencies and service delivery in public sectors

Assessment Strategy

Task learners to research about the modern means of service delivery in public sectors of Uganda and make a report.

Teaching and Learning Resources

- Computer
- Fax machines
- Telephones

Sub-module 4: Management Decision-Making

Duration: 14 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> applies set strategies for decision-making in public sectors. establishes a benchmark for good <i>governance</i> at individual <i>sector</i> level. detects challenges in public sector management. identifies mitigation measures of conflict of interest in public sectors. 	<ul style="list-style-type: none"> Approaches to management decision-making Governance in public sector units Challenges to public sector management Managing conflicts of interest in the public sector 	<ul style="list-style-type: none"> Hold tutorials in which a guest speaker will direct learners on how governance in public sectors is done. Let the guest speaker guide learners how to manage conflict in public sectors.

Assessment Strategies

In groups, task learners to discuss how public sector units are governed and make a presentation, highlighting the challenges that are met during public sector management.

Teaching and Learning Resources

- Guidelines to managing public sector
- Guidelines to conflict management

Sub-module 5: Contemporary Issues in Public sector management

Duration: 10 Hours

Competences	Content	Teaching and Learning Strategy
The learner: <ul style="list-style-type: none"> • practises preparation of horizontal public sector structures. • adheres to the international public management policies. 	<ul style="list-style-type: none"> • Horizontal public sector structures • International public sector management 	<ul style="list-style-type: none"> • Guide learners on how to prepare horizontal and international structures for public sectors.

Assessment Strategy

Task learners to identify key challenges faced by leaders in public sector organisations.

Teaching and Learning Resources

- PPDA Regulations and Guidelines
- Public Administrations Act
- Public Sector Employment and Management Act
- Public sector reports

Suggested References

David, J., (2006). Public-Sector Management: Thinking Government, 2nd Edition; Edward Elgar Publishing Ltd - Toronto.

McKevitt D. & Lawton A., (2012). Public Sector Management: Theory, Critique and Practice; SAGE publications ltd – Los Angeles.

Kearney R. & Berman E., (1999). *Public Sector Performance: Management, Motivation and Measurement*. Florida, Westview Press.

Lane J.E. (2000). *The Public Sector: Concepts, Models and Approaches*. 3rd edn: Los Angeles, SAGE Publications Ltd.

Wiley, J. (2013). *Public Sector and Development: International Journal of Management Research and Practice*. Charlotte, John Wiley & Sons, Inc.

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 will provide the learner with basic knowledge about the court systems and his/her jurisdictions, terms of agreements in trade and how to settle commercial disputes.

Learning Outcomes

By the end of this module, learners 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
The learner: <ul style="list-style-type: none"> • defines business law. • explains the purpose of law. • identifies classes of law. 	<ul style="list-style-type: none"> • Definition; Nature of law • Purpose of the law • Sources of law in Uganda • Classification of law 	<ul style="list-style-type: none"> • Teacher tasks learners to define business law. • Teacher leads Brainstorm session about purpose of law. • Guided discussion on classification of law.

Assessment Strategy

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

Teaching and Learning Resources

- 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
The learner: <ul style="list-style-type: none"> illustrates the legal procedures followed in handling business issues. describes the composition of the different courts and the powers of their jurisdictions. 	<ul style="list-style-type: none"> Court system and hierarchy Composition and jurisdiction of different courts 	<ul style="list-style-type: none"> Let learners brainstorm on the powers and jurisdiction of each court. Invite a court magistrate to give a talk to learners on the procedure followed in handling cases.

Assessment Strategy

Give 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: <ul style="list-style-type: none"> describes the legal persons in eyes of law. analyses the capacity of legal persons to enter into contracts. 	<ul style="list-style-type: none"> Legal persons Capacity of persons to enter into legal relations: <ul style="list-style-type: none"> Minors Married women Persons of unsound mind Unincorporated bodies (sole proprietorship, partnership, associations) Citizenship/nationality and domicile 	<ul style="list-style-type: none"> Lead a discussion on the legal persons and their capacities to contract. Task learners to identify the unincorporated bodies and their operations. Let learners distinguish between nationality and domicile.

Assessment Strategies

Task 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 laws
- Children's law

Sub-module 4: Law of Contract

Duration: 12 Hours

Competences	Content	Teaching and Learning Strategies
<p>The learner:</p> <ul style="list-style-type: none"> • defines a contract • analyses the importance of contract. • identifies the forms and types of contracts. • observes the exclusion clauses of a contract. • executes the essential elements of a valid contract. • discharges the contract following the recommendations by law. • sets mitigation measures for breach of contract. 	<ul style="list-style-type: none"> • Definition and nature of a contract • Purpose and importance of the contract • Forms of contracts • Exclusion clauses • Essential elements of a valid contract • Discharge / termination of a contract • Remedies for breach of a contract 	<ul style="list-style-type: none"> • Task Learners to define the term contract. • Guide learners to identify the importance of signing a contract. • Lead learners in a brainstorming session in • Groups to discuss the elements of a valid contract. • Use a case study to guide learners on the factors that lead to breach of a contract. • Lead a guided discussion on the circumstances under which a contract may be terminated.

Assessment Strategies

Test learners on:

- Forms of contracts
- Exclusion clauses
- The essentials of a valid contract
- The remedies for breach of contract

Teaching and Learning Resources

Samples of cases

Sub module 5: Laws of Agency

Duration: 4 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • defines agency • identifies the types of agents. • creates agency relationship. • executes the duties of a principal / agent. • appointments and remunerations of an agent 	<ul style="list-style-type: none"> • Definition of an agency • Types of agents • Creation of agency • Rights and duties of the principal and agent. • Appointment remuneration and termination of an agent 	<ul style="list-style-type: none"> • Group learners to role play a Principal-Agent relationship. • Lead a guided discussion on the types of Agents in the law of agency. • Task learners to research on the appointment, remuneration and termination of agency.

Assessment Strategy

- Task learners to discuss how agents are created and present to the entire class their findings.
- Test 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
<p>The learner:</p> <ul style="list-style-type: none"> • selects the method for solving disputes. • follows the right procedures to resolve disputes. • solves disputes without going to court. 	<ul style="list-style-type: none"> • Methods of dispute resolution • Procedure of dispute resolution • Alternative dispute resolution 	<ul style="list-style-type: none"> • Give learners dispute cases to analyse and make class presentations. • Let learners demonstrate understanding of dispute resolution through role-plays.

Assessment Strategies

Let 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 Resources

Samples of cases

Suggested References

- Bakibinga, D. (2006). Law of Contract in Uganda. Kampala Professional Publisher and Consultant ltd.
- Essel, R.D. & Howard, C.G., (2011). Principles of Business Law, 4th edn; New Jersey, Pearson Prentice Hall Inc.

NCAF213: Fundamentals of Computerised Accounting

Duration: 75 Hours

Module Overview

The module will equip the learner with basic computerised accounting knowledge and skills to process accounting information digitally. The learner will apply accounting software to record, process and store business transactions.

Learning Outcomes

By the end of this module, the learner should be able to generate financial statements using Pastel, Tally, and Quick Books.

Sub-module1: Concepts of Accounting Software

Duration: 7Hours

Competences	Content	Teaching and Learning strategies
The learner: <ul style="list-style-type: none"> identifies features of the selected accounting software. justifies the purposes of computerised accounting. analyses the benefits and limitations of accounting software. 	<ul style="list-style-type: none"> An over view of pastel, tally and quick books Purpose of computerised accounting Benefits and limitations of accounting software 	<ul style="list-style-type: none"> Demonstrate how to apply the accounting software. Let learners discuss the benefits and limitations of accounting software.

Assessment Strategy

In groups, task learners to apply concepts of accounting in the Computerised environment

Teaching and Learning Resource

Computer set

Sub-module 2: Creating Source Documents

Duration: 12 Hours

Competence	Content	Teaching and Learning Strategy
The learner creates different source documents using accounting software.	<ul style="list-style-type: none"> • Credit Notes • Receipts • Deposit slips • Cheques • Vouchers (Purchase and Sales) • Purchases/sales Invoice 	<ul style="list-style-type: none"> • Illustrate the preparation of source documents. • Let learners develop different source documents and make class presentations of what they have developed.

Assessment Strategy

Task learners to prepare different source documents and submit in soft copies

Teaching and Learning Resources

Sample of source documents

Sub-module 3: Journalising Transactions

Duration: 10 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • transfers records from source documents to journals. • records opening balances for assets, capital and liabilities. • draws the sales and purchases journals to record customers' and suppliers' information. 	<ul style="list-style-type: none"> • Linking Source Documents to Journals • Recording Opening balances for assets, liabilities, and capital • Recording customer/ supplier information 	<ul style="list-style-type: none"> • Illustrate the link between source documents and Journals. • Learners create sales and purchases journals.

Assessment Strategy

Provide specimen from which learners will prepare journals.

Teaching and Learning Resources

Sample of computerised journal

Sub-module 4: Creating Accounts

Duration: 16 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> posts transactions from the journals to the ledgers. draws a cash book. designs a payroll. extracts a trial balance. corrects the accounting errors. reconciles the cashbook with the bank statement records. banks on-line. 	<ul style="list-style-type: none"> Posting to Ledger accounts Posting receipts and payments to the cashbook Designing a payroll Drawing a trial balance Correcting errors Reconciling cash book and bank statement records E-Banking 	<ul style="list-style-type: none"> Provide learners with transactions to post to ledger accounts. Let learners prepare and record transactions in the cash book. Guide learners on how to design a pay roll. Illustrate the recommended way of correcting errors. Demonstrate banking on-line.

Assessment Strategies

Give learners:

- i) Assignment to record transactions in ledger accounts
- ii) Exercise to construct a cashbook from a given set of transactions.
- iii) Homework in groups to design a pay-roll.

Teaching and Learning Resources

- Sample of a pay roll
- Receipts
- Bank statement

Sub module 5: Accounting Errors

Duration: 12 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> corrects the accounting errors. reconciles the cashbook with the bank statement records. 	<ul style="list-style-type: none"> Correcting errors Reconciling cashbook and bank statement records 	Guide learners on how to correct accounting errors using an accounting package.

Assessment Strategies

Task learners to:

- i) correct accounting errors using an accounting package.
- ii) reconcile a cashbook and a bank statement.

Teaching and Learning Resources

- Computer
- Accounts with errors

Sub-module 6: Managing Stock Records

Duration: 10 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> designs the local purchases order. fills the goods received note. designs the stock record card. 	<ul style="list-style-type: none"> Local purchases order Goods received note Stock record cards 	<ul style="list-style-type: none"> Illustrate how to make stock records. Let learners prepare the different stock documents.

Assessment Strategy

Task learners to prepare different stock management documents

Teaching and Learning Resources

Specimen of:

- stock record cards
- local purchase orders
- goods received notes

Sub-module 7: Final Accounts

Duration: 8 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> prepares the income statement with software applications. generates a balance sheet. 	<ul style="list-style-type: none"> Income statement Balance sheet 	<ul style="list-style-type: none"> Illustrate the development of an income statement. Guide learners to generate the balance sheet with software.

Assessment Strategy

Give learners assignments to prepare computerised income statement and balance sheet.

Teaching and Learning Resources

- Accounting manuals
- Computer set

Suggested References

- Marshall B.R., (2011). Accounting Information Systems. 12th edn: London, Prentice Hall.
- Elmasri, R., (2010). Fundamentals of Database Systems. 6th edn; Delhi, Vikas Publishing House.
- Nagpur, M. (2009). Computerized Accounting. Revised Edition: Maharashtra, Vision Publications.
- Yacht, C. (2012). Computer Accounting Essentials. 2nd edn; Berkshire, McGraw-Hill.
- Donna, K., (2011). Computer Accounting with Quick Books: 11th edn; Irwin, Mcgraw Hill.
- Fardon, M., (2012). Computerised Accounting Tutorial. 2nd edn: Macgraw Hill.

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 will 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 course, the learner should be able to:

- i) demonstrate knowledge and skills of elementary cost control.
- ii) prepare material, 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: <ul style="list-style-type: none"> • defines cost accounting. • compares Cost Accounting with Financial and Management Accounting. • identifies the purpose and limitations of Cost accounting. 	<ul style="list-style-type: none"> • Definition of Cost Accounting • Comparison of Cost accounting with financial accounting and management accounting. • Costing Concepts and Principles • Purpose of Cost Accounting. • Limitations of Cost Accounting 	<ul style="list-style-type: none"> • Lead learners in a group discuss on the purpose and limitations of Cost accounting. • Task learners to identify differences between Cost accounting and other branches of accounting.

Assessment Strategy

Assess learners on the concepts and purpose of Cost Accounting

Teaching and Learning Resources

Guidelines to costing of materials

Sub-module 2: Classification of Costs

Duration: 8 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> classifies costs. segregates costs between variable and fixed costs. 	<ul style="list-style-type: none"> Purpose of Cost Classification Classification of costs according to: <ul style="list-style-type: none"> Behaviour Nature Function Association with the product Planning and Control Decision Making Favourability and Normality. Segregation of semi-variable costs using the high-low method. 	<ul style="list-style-type: none"> Guide learners in a discussion on the classification and segregation of costs. Ask learners to give examples on the different classes of costs based on the explanation provided.

Assessment Strategy

Assess learners on the classification and segregation of costs.

Teaching and Learning Resource

Chart of cost classification

Sub-module 3: Materials Management

Duration: 12 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> identifies documents in the purchasing procedures. records and classifies materials. values materials using the FIFO, LIFO, and WAC. 	<ul style="list-style-type: none"> Key concepts of materials management Document used in materials management Materials purchasing procedures Classification of Materials Recording of materials Storekeeping and store systems Stock Control Techniques Stock Valuation Methods (FIFO, LIFO) 	<ul style="list-style-type: none"> Lead a discussion on documentation and purchase procedures Task learners to record and classify cost data in the cost ledger using (FIFO, LIFO, and WAC)

Assessment Strategies

- i) Task learners to prepare a purchases procedure and enter related transactions in the Stores ledger cards.
- ii) Give learners exercise to compute stock values using the FIFO and LIFO methods.

Teaching and Learning Resources

- Goods received note
- Requisitions
- Goods issued note
- Weighing scale
- Samples of shopping lists

Sub-module 4: Accounting for Labour Costs

Duration: 14 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • applies time keeping and piece rate methods to determine labour costs. • describes causes of labour turnover. 	<ul style="list-style-type: none"> • Determination of Labour costs • Time keeping methods • Remuneration methods: (Time rate, Piece Rate) • Causes of Labour Turnover (Controllable and Uncontrollable Causes). 	<ul style="list-style-type: none"> • Demonstrate application of time and piece rate method of computing cost of labour. • Guide learners in a discussion on the causes of labour turnover.

Assessment Strategies

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

Teaching and Learning Resources

- Clock
- Payment slips

Sub-module 5: Overhead Costing

Duration: 12 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> identifies and explains key concepts of overheads. collects and classify overheads. prepares cost sheets to allocate/apportion costs. 	<ul style="list-style-type: none"> Meaning of Overheads Collection and classification of Overheads Allocation and Apportionment of Overheads to Cost Centres Preparation of primary and secondary cost sheets (direct, step, repeated distribution and algebraic methods). 	<ul style="list-style-type: none"> Guide learners on the identification and classification of overheads. Demonstrate the allocation/re-apportionment of overheads in a secondary cost sheet (direct, step, repeated distribution and algebraic method).

Assessment Strategy

Task learners to absorb overheads using basic apportionment approaches.

Teaching and Learning Resources

- Guidelines for apportioning costs
- Calculator

Sub-module 6: Specific Order Costing

Duration: 8 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> identifies key concepts and characteristics of specific 	<ul style="list-style-type: none"> Definitions and key concepts of specific order costing: <ul style="list-style-type: none"> Job Costing Batch Costing 	<ul style="list-style-type: none"> Guide learners in a discussion on definition, characteristics and

Competences	Content	Teaching and Learning Strategies
order costing. • prepares cost sheets for job and batch arrangements	• Characteristics of specific order and batch costing • Preparing cost sheets for job and batch costing	preparation of cost sheets in specific order and batch costing.

Assessment Strategies

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

Teaching and Learning Resources

- Samples of cost sheets
- Calculator
- Stocktaking and requisition book
- Score cards
- Bin cards
- Employee time card
- Stock ledgers
- BEP charts
- Electronic calculators

Suggested References

- Bhabatosh, B. (2006). Cost Accounting: Theory and Practises. 12th edition; 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

The 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 learners 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

Competences	Content	Teaching and Learning Strategy
The learner: <ul style="list-style-type: none"> • defines marketing and its concepts. • analyses the philosophies of marketing. • identifies the importance and challenges of marketing. 	<ul style="list-style-type: none"> • Concepts of marketing • Philosophies of marketing • Importance of marketing • Challenges of marketing 	<ul style="list-style-type: none"> • Lead a brainstorming session to define marketing and its concepts. • Lead a guided discussion with the learners on the philosophies of Marketing. • Group the learners to discuss the importance of Marketing. • Provide a case study depicting challenges encountered in marketing and task learners to discuss the solutions to the problems.

Assessment Strategies

Assess learners on the following:

- i) The importance of marketing
- ii) The marketing philosophies

Teaching and Learning Strategies

Guidelines to marketing

Sub-module 2: Marketing Environment

Duration: 08 hours

Competences	Content	Teaching and Learning Strategy
The learner: <ul style="list-style-type: none"> defines the marketing environment analyses the nature of marketing environment observes the Micro and Macro environment factors within which to operate. 	<ul style="list-style-type: none"> Definition of marketing environment Nature of the marketing environment: <ul style="list-style-type: none"> Internal environment External environment Micro and macro environment factors 	<ul style="list-style-type: none"> Ask learners to define marketing environment. Lead a group discussion on the nature of the marketing environment. Guide learners to brainstorm the Micro and Macro environment factors.

Assessment Strategy

Task learners to discuss the nature of marketing environment in groups

Teaching and Learning Strategies

Video shows on marketing

Sub-module 3: Marketing Mix

Duration: 12 Hours

Competence	Content	Teaching and Learning Strategy
The learner: <ul style="list-style-type: none"> defines the marketing mix. applies the marketing mix to execute a sale. 	<ul style="list-style-type: none"> Meaning of marketing mix Marketing mix strategies (4Ps). <ul style="list-style-type: none"> Product strategy Price strategy Place strategy Promotion strategy 	<ul style="list-style-type: none"> Let learners brainstorm the meaning of marketing mix. Lead a guided discussion on the 4 strategies of marketing mix. Demonstrate the operation of the marketing mix.

Assessment Strategy

Assess learners on the 4Ps of a marketing mix.

Teaching and Learning Strategies

- Price lists
- Market places
- Sample products
- Free publicity and promotional materials.

Sub-module 4: Service Marketing

Duration: 10 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • defines service marketing. • identifies characteristics of a service. • creates a marketing system for services. • differentiates between a service and a good. • applies the service marketing mix in executing a sale. 	<ul style="list-style-type: none"> • Meaning of a service • Characteristics of a Service • Importance of service marketing. • Difference between a service and a good • Service Marketing Mix: <ul style="list-style-type: none"> - People - Process - Physical evidence • Marketing a service 	<ul style="list-style-type: none"> • Task learners to define service marketing • Demonstrate the characteristics of a service. • Group learners to discuss the importance of service marketing and task them to present in class • Develop a role-play for the learners to act and practice marketing of a service.

Assessment Strategy

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

Teaching and Learning Strategies

- Electronic media
- Service marketing manuals
- Marketing information systems manual

Sub-module 5: Market Segmentation

Duration: 06 Hours

Competences	Content	Teaching and Learning Strategies
<p>The learner:</p> <ul style="list-style-type: none"> observes the market segments for a product. describes the bases of market segmentation. analyses the importance of market segmentation. 	<ul style="list-style-type: none"> Process of segmentation Bases/variables of segmentation Importance of segmentation 	<ul style="list-style-type: none"> Illustrate the process of segmenting a market. Guide learners on the importance of market segmentation.

Assessment Strategy

Assess learners on the process of segmenting a market.

Sub-module 6: Marketing Management

Duration: 04 Hours

Competence	Content	Teaching and Learning Strategies
<p>The learner:</p> <ul style="list-style-type: none"> defines marketing management. applies the service marketing mix in executing a sale (similar to blue highlight above). 	<ul style="list-style-type: none"> Definition of marketing management. Importance of marketing management. 	<ul style="list-style-type: none"> Ask learners to define marketing management. Lead a guided discussion on the importance of marketing management.

Assessment Strategy

Task learners to discuss the importance of marketing management.

Teaching and Learning Strategies

- Marketing manuals
- Marketing magazines
- Electronic media

Suggested References

Belch, G.E., (2011). Advertising and Promotion: An Integrated Marketing Communication Perspective. 9th edn; 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 edn; London, Macmillan Education.

Jefkins, F., (2004). The Marketing Concepts in the 21st Century. New edn; Maidenhead: London, McGraw-Hill Book Company.

Kotler, P. & Keller, K. L., (2008). Marketing Management; 12th edn: Boston, Pearson Education Publishers.

Armstrong, G. (2004). Marketing: An Introduction. 6th edn; Boston, Pearson Education Publishers.

NCAF216: Real Life Project Level 3

Duration: 60 Hours

Module Overview

This project level will enhance learners' skills to add value to the products/services in order to compete favourably.

Learning Outcome

By the end of this project level, the learner should be able to set up strategies through which to remain in business despite the availability of competition.

Generation of Value Addition to Products/Services

Duration: 60 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> improves product/service quality. creates product distinction. offers favourable prices. cuts expenses. provides outstanding customer services. 	Emphasis: <ul style="list-style-type: none"> Product/service quality Uniqueness of products/services Cost management Customer care 	<ul style="list-style-type: none"> Monitor the project progress. Supervise the use of assets. Let learners prepare interim financial statements for their projects.
Sample Projects Designing adverts Production of product manuals Brochures and flyer Render services such as typing and printing		

Detailed Modules Description for Year 2 Semester 2

NCPA221: Fundamentals of Public Sector Accounting (PSA)

Duration: 60 Hours

Module Overview

This module consists of basic accounting practices and finance that relates to public service. The aim of the module is to equip the learner with basic competences in establishing and maintaining accounts for central and local governments.

Learning Outcomes

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

- i) prepare financial statements for the public sector.
- ii) keep accounts of public concerns.

Sub-module 1: Introduction to Public Sector Accounting

Duration: 8 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • discusses the history and development of public sector accounting. • appreciates the nature and objectives of government accounting. • describes the legal regulatory framework. 	<ul style="list-style-type: none"> • Meaning of public sector accounting. • Nature and objectives of Public sector accounting • Legal regulatory framework. 	<ul style="list-style-type: none"> • Lead the learners to discuss the historical development of public sector accounting in Uganda. • Task learners to research on the legal and regulatory framework of public sector accounting in Uganda.

Assessment Strategy

- i) Let learners discuss in groups the importance of public sectors accounting in Uganda.
- ii) Task learners to make a presentation on the legal and regulatory framework on public sector accounting in Uganda.

Teaching and Learning Resource

PPDA Act

Sub-module 2: Private and Public Sector Accounting

Duration: 14 Hours

Competence	Content	Teaching and Learning Strategies
The learner demonstrates understanding of the basic elements of public and private sector accounting by listing the differences.	<ul style="list-style-type: none"> • Principles and basis of government accounting and financial instruments. • Government accounting system 	Ask the students to produce a word processed listing of the basic elements and distinction between private sector accounting.

Assessment Strategy

Give learners group work to discuss difference between public sector accounting and private sector accounting.

Teaching and Learning Resources

- Financial instruments
- Accounting manuals for local government
- Government standing orders

Sub-module 3: Sources of Government Revenue and Expenditure

Duration: 10 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> identifies the sources of government revenue and expenditure procedures for Government. demonstrates the process of recording revenue and expenditure in the Departmental Vote Expenditure Allocation Book. 	<ul style="list-style-type: none"> Sources of government revenue, expenditures warrant, and departmental expenditure allocation book Relevant documents and books kept in public sector accounting 	<ul style="list-style-type: none"> Ask the students to list various sources of government revenue, expenditures warrant, etc. Display to students relevant documents and books of accounts to be kept by Central and Local Governments.

Assessment Strategy

Task learners to identify and list government expenditures and sources of revenue.

Teaching and Learning Resources

- Cashbooks
- Bank statements
- PPDA guidelines

Sub-module 4: Budget Techniques at all Tiers of Government.

Duration: 14 Hours

Competence	Content	Teaching and Learning Strategies
The learner prepares different types of budget in the public	<ul style="list-style-type: none"> Types and techniques of government budgeting, Budget preparation 	<ul style="list-style-type: none"> Lead the students to identify types and techniques of budgeting in public sector with specific examples on central and

Competence	Content	Teaching and Learning Strategies
sector using various techniques.	including cash budget's with worked examples.	Local Government. <ul style="list-style-type: none"> Using a spreadsheet, illustrate the process of receipts and recurrent and capital expenditure.

Assessment strategy

Task learners to prepare a simple budget.

Teaching and Learning Resources

Examples of government budgets

Sub-module 5: Government Financial Control System

Duration: 14 Hours

Competence	Content	Teaching and Learning Strategy
The learner analyses the functions of various government committees e.g. Public Account Committee, Auditor General, CAO.	<ul style="list-style-type: none"> Meaning of financial control. Responsibilities of finance officers of government 	Guide the students to list the functions of various committees and commissions responsible for control.

Assessment Strategy

Let learners discuss in class the responsibilities of Government accounting officers.

Teaching and Learning Resources

- Local Government Financial and Accountability Regulations
- Treasury Accounting Instructions
- Published audited statements
- Finance and Accountability Act
- Accounting manuals for local government
- Government standing orders

Suggested References

Adams R.A., (2010). *Public Sector Accounting & Finance Made Simple*. 2nd edn; Calgary, Venture Publishing Inc.,

Jacobs J.F., (2010). *Budgeting and Budgetary Control for Public Sectors*. Canada, Centre of Science and Education.

Rowan, H.J., (2000). *Public Sector Accounting*. London Prentice Hall.

Spencer, M. & Pegler, (1991). *Public Sector Accounting and Finance*. New York, Pitman Publishing.

NCET222: Elements of Taxation

Duration: 60 Hours

Module Overview

The module introduces learners to the basic aspects of tax systems in Uganda. It provides learners with a foundation to prepare tax returns for individual, business 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
The learner: <ul style="list-style-type: none"> • discusses the development of taxation in Uganda. • justifies the purpose of taxation. • applies the terms used in taxation. • applies the principles of taxation. 	<ul style="list-style-type: none"> • Purpose of taxation • Terms used in taxation • Principles/ canons of taxation 	<ul style="list-style-type: none"> • Lead learners in a discussion on the purpose and principles of taxation. • Guide learners on the application of tax principles.

Assessment Strategy

Tax learners to conduct a research on the canons of taxation and write a report.

Teaching and Learning Resource

Uganda Tax Guide, 2012

Sub-module 2: Tax Structure

Duration: 6 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> classifies taxes according to their categories. describes Uganda's tax structure. describes how tax bodies operate. 	<ul style="list-style-type: none"> Uganda's tax structure Classification of taxes (direct and indirect) Operations of tax bodies 	<ul style="list-style-type: none"> Let learners discuss the classifications of taxes. Invite a tax official in the discussion on Uganda's tax structure. Demonstrate how tax bodies operate.

Assessment Strategy

Task learners to identify and discuss the types of taxes implemented by URA

Teaching and Learning Resources

- Tax structure
- Uganda Tax Guide, 2012.
- Income Tax Act

Sub-module 3: Taxable Income

Duration: 16 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> identifies taxable income and their sources. computes employment, business and property income. distinguishes 	<ul style="list-style-type: none"> Definition of taxable income. Sources of taxable income Computation of: <ul style="list-style-type: none"> Employment income, Business income, Property 	<ul style="list-style-type: none"> Task learners to identify taxable incomes and their sources. Illustrate the computation of employment, business and property income. Guide a discussion on distinctions

Competences	Content	Teaching and Learning Strategies
between exempt income and presumptive tax.	income. <ul style="list-style-type: none"> • Exempt income. • Presumptive tax. 	between exempt income and presumptive tax.

Assessment Strategy

Task learners to compute tax rates for different incomes from a given set of transactions.

Teaching and learning Resources

- Uganda Tax Guide, 2012.
- Income Tax Act

Sub-module 4: Tax and Non Tax Revenues

Duration: 10 Hours

Competence	Content	Teaching and Learning Strategy
The learner distinguishes between tax revenue and non-tax revenue.	<ul style="list-style-type: none"> • Tax Revenues (Pay as you earn, Local Service tax) • Non Tax Revenues (Fees, Fines, Penalties, Grants, Donations) 	Guided discussion on distinction between tax revenue and non-tax revenue.

Assessment strategy

Assess learners on the tax revenues and non-tax revenues in Uganda

Sub-module 5: Value Added Tax

Duration: 12Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • defines the scope of VAT. • describes the registration and de- 	<ul style="list-style-type: none"> • Meaning of VAT • Reasons for VAT in Uganda • Types of VAT 	<ul style="list-style-type: none"> • Involve a tax official in the discussion on the scope of VAT, the registration and

registration process for VAT. <ul style="list-style-type: none"> identifies the tax rates charged on supplies. computes VAT. justifies the penalties for tax invasion. 	<ul style="list-style-type: none"> Advantages and disadvantages of VAT Computation of VAT 	de-registration process for VAT and the penalties associated with tax invasion. <ul style="list-style-type: none"> Let learners compute the VAT on particular goods.
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Assessment Strategy

Task learners to compute VAT on selected goods.

Teaching and Learning Resource

VAT Certificate

Sub-module 6: Taxation Procedure

Duration: 8 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> demonstrates the filing of revenue returns analyses the procedure for registering for VAT. adheres to VAT regulations. 	<ul style="list-style-type: none"> Disclosure/ filing of returns of income Registration and de-registration for VAT Tax Recovery Tax offences and penalties 	<ul style="list-style-type: none"> Guide a study tour to a revenue department to witness filing of income returns. Illustrate the registration exercise for VAT.

Assessment Strategy

Ask learners to describe the VAT registration process.

Teaching and learning Resources

- Uganda Tax Guide, 2012.
- Income Tax Act
- Calculator

Suggested References

Bahemuka, P.K., (2008). *Income Tax in Uganda*. 2nd edn: Kampala, Fountain Publishers,

Income Tax Act, 1997.

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.

NCKS223: Basic Kiswahili

Duration: 45 Hours

Module Overview

This module introduces the learner to the basic Kiswahili used in the industry and by the general public to carry out daily business. It also enables the learner to carry out his/her profession in any part of East Africa where Kiswahili is the major language of communication.

Learning Outcomes

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

- i) make simple expressions in Kiswahili.
- ii) count in Kiswahili.
- iii) construct coherent Kiswahili sentences.
- iv) communicate in Kiswahili while transacting business.

Sub-module 1: Introduction to Kiswahili

Duration: 4 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • 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 style="list-style-type: none"> • Origin and spread of Kiswahili • Importance of Kiswahili to Ugandans • Greetings <ul style="list-style-type: none"> - At different times - To elders, peers, the young - To one person - To many people • General Introduction <ul style="list-style-type: none"> - Of oneself - Of others 	<ul style="list-style-type: none"> • Allow learners to buzz over different greeting styles. • Ask learners to make self-introductions before the class. • Let learners role play greeting each other in Kiswahili .

Assessment Strategies

Assess learners on the:

- i) importance of learning Kiswahili in the context of accounting and finance.

- ii) let learners role play greeting of peers, elders and supervisors at different times and take note of their pronunciation and intonation.

Sub-module 2: Definite Articles

Duration: 06 Hours

Competences	Content	Teaching and Learning Strategies
<p>The learner:</p> <ul style="list-style-type: none"> • makes correct use of the Kiswahili alphabet. • pronounces Kiswahili verbs and names in the correct accent. • States phrases in the correct tense. 	<ul style="list-style-type: none"> • Vowels and Consonants, • Verbs and Nouns • Production of Swahili sounds/ Accent 	<ul style="list-style-type: none"> • Use audio players or a telephone for learners to listen to word sounds and pronunciations. • Guide learners on the names of different places and common titles in the catering profession. • Set out a number of Kiswahili vowels, verbs and nouns for the learners to practice their application. • Use a recorder to produce Kiswahili sounds for learners to emulate.

Assessment Strategies

Assess learners on:

- word pronunciation.
- use of verbs and nouns.

Teaching and Learning Resources

- Kiswahili dictionary
- Documentaries
- Charts
- Video recordings
- Tape recorders
- Radio cassettes

Sub-module 3: Polite Language

Duration: 7 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> expresses appreciation to others. makes requests for products, services, or places by names. identifies people by their professional titles. 	<ul style="list-style-type: none"> Welcoming customers Making requests Presenting bills Expressing appreciation Advertising of products Negotiating for better terms Asking for pardon 	<ul style="list-style-type: none"> Organise a role-play in which learners shall make simple expressions involving asking for a particular product, service, place or direction and appreciating for the assistance offered. Let learners express themselves by asking for forgiveness for a wrong done.

Assessment Strategies

Task learners to:

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

Teaching and Learning Resources

- The internet
- Kiswahili dictionary

Sub-module 4: Indefinite Articles

Duration: 6 hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> combines words to construct appropriate 	<ul style="list-style-type: none"> Introductory vocabulary Sentence pattern Questions and responses 	<ul style="list-style-type: none"> Guide learners to use the indefinite article to construct sentences. Group learners to role play the asking and

Competences	Content	Teaching and Learning Strategies
sentences. <ul style="list-style-type: none"> asks questions and responds to inquiries. expresses likes and dislikes. 	<ul style="list-style-type: none"> Expressing likes and dislikes 	answering of questions related to catering services. <ul style="list-style-type: none"> Ask learners to express their likes and dislikes in the role play.

Assessment Strategy

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

Sub-module 5: Numbers and Arithmetic

Duration: 06 hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> counts and numbers items using the cardinal and ordinal numbers. states the time, date, days and months correctly. 	<ul style="list-style-type: none"> Counting Cardinal numbers Counting Ordinal numbers Time, Dates, Days, Months 	<ul style="list-style-type: none"> Lead learners in the counting exercise. Guide learners in stating time and dates. Ask learners to make presentations of their dates of birth.

Assessment Strategies

- i) Let learners count using ordinal and cardinal numbers.
- ii) Task learners 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
The learner: <ul style="list-style-type: none"> • makes a logical flow of sentence construction. • applies the singular and plural nouns/verbs correctly. • applies correct Kiswahili tenses in sentence construction. 	<ul style="list-style-type: none"> • Basic sentence elements • Sentence logic • Singular and plural • Tenses 	<ul style="list-style-type: none"> • Guide learners to make sentences in Kiswahili using first person singular and first person plural. • Let learners demonstrate the application of different tenses in sentence construction.

Assessment Strategies

Assess learners on:

- i) the way they arrange the words in a sentence.
- ii) the rule of singular and plural.
- iii) the application of tenses.

Sub-module 7: Professional Related Vocabulary

Duration: 08 Hours

Competences	Content	Teaching and Learning Strategies
A learner: <ul style="list-style-type: none"> • applies the accounting terminologies correctly. • identifies and names the tools, materials, and equipment used in accounting and finance. • refers to officers by their titles. • describes the tasks performed by different officials in 	<ul style="list-style-type: none"> • Terminologies used in accounting and finance • Prices, Quantity, Quality, Order • Names of tools, materials, and equipment used in accounting and finance. • Professional titles like accountant, treasurer, auditor, bursar, manager, cashier, visitor, and customer. 	<ul style="list-style-type: none"> • Guide learners to identify and name the tools, materials, and equipment used in accounting and finance. • Ask learners to research on the Swahili titles for the staff that work in the accounts and finance department. • Discuss with learners the tasks performed by different officials in

Competences	Content	Teaching and Learning Strategies
the accounts and finance department.	<ul style="list-style-type: none"> Tasks performed in accounting and finance 	the accounts and finance department.

Assessment Strategy

Assign a learner to write the titles and tasks performed by various professionals in accounting and finance departments.

Teaching and Learning Resources

- Kiswahili dictionary
- Reading charts
- Audio CD packs
- Radio cassette
- Video tapes

Suggested References

Almasi, W.F (2014). Swahili Grammar for Introductory and Intermediate Levels.

Donovan, M. & Lutz, M., (2011). Swahili: A Complete Course for Beginners. 2nd edn: Dar es Salaam, Living Language Publishers.

Maw, J.E (2012). Swahili for Starters: A Practical Introductory and Intermediate Level.

Perrott, D.V., (2010). Essentials of Business Kiswahili: A Teach Yourself Guide. Nairobi, Kenway Publications.

Peter, M.W., (2006). Simplified Swahili. New York, Longman Group.

NCEA224: Elements of Auditing

Duration: 60 Hours

Module Overview

The module will provide the learner with an overview and understanding of auditing to enable them assess actions of others and report on business resources. The module covers the fundamental concepts concerning the procedure and professional behaviour of auditors.

Learning Outcomes

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

- i) apply auditing principles in solving organizational problems.
- ii) emulate the roles of auditors in business dealings
- iii) demonstrate the application of audit procedures.

Sub-module 1: Nature and Scope of Auditing

Duration: 8 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • justifies the purpose of auditing. • discusses the objectives of auditing. • describes audit concepts. • identifies users of audited information. 	<ul style="list-style-type: none"> • Purpose of Auditing • Objectives of Auditing • Audit Concepts • Users of Audited Information 	<ul style="list-style-type: none"> • Guided discussion on purpose and objectives of auditing. • Let learners brainstorm on the users of audit information.

Assessment Strategies

- i) Let learners discuss the purpose of auditing.
- ii) Ask learners to identify the users of audited information.

Sub-module 2: Types of Audits

Duration: 12 hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • defines the different audits. • observes the purpose of the different audits. • executes audits control measures. 	<ul style="list-style-type: none"> • Private audits • Statutory audits • Continuous audits • Interim audits • Procedural audits • Management audits • Final audits 	Group learners to discuss the different types of audits.

Assessment Strategy

Group learners to discuss the types of audits and make class presentations.

Sub-module 3: An Auditor

Duration: 12 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • distinguishes between internal and external auditors. • describes the qualities of a good auditor. • performs the functions of an auditor. • exercises the rights and powers of an auditor. 	<ul style="list-style-type: none"> • Types of auditors • Qualities of a good auditor • Functions of auditors • Rights and powers of an auditor • Appointment, termination and resignation of an external auditor 	<ul style="list-style-type: none"> • Let learners brainstorm the differences between internal and external auditors. • Lead a guided discussion on the qualities, functions and rights of an auditor. • Illustrate the appointment, termination and resignation process of auditors.

Assessment Strategies

Give learners:

- i) task to discuss in class the roles and qualities of an auditor.
- ii) homework on the rights and powers of an auditor.

Sub-module 4: Auditing Procedure

Duration: 12 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • plans how to execute the audit work. • makes audit programme. • prepares an audit working paper. • evaluates the risks to be encountered in the audit work. 	<ul style="list-style-type: none"> • Audit planning • Audit programmes • Audit working paper • Evaluation of audit risks 	<ul style="list-style-type: none"> • Let learners illustrate an audit plan. • Guide learners to design an audit working paper. • Demonstrate how to evaluate audit risks.

Assessment Strategy

Task learners in groups to draw audit plans, and audit programmes; and make class presentations.

Teaching and Learning Strategy

Samples of:

- Audit plan
- Audit working paper

Sub-module 5: Internal Control Systems

Duration: 16 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • classifies the internal controls. • analyses the strengths 	<ul style="list-style-type: none"> • Classifications of internal controls (preventive, detective and 	<ul style="list-style-type: none"> • Let learners identify the internal control

Competences	Content	Teaching and Learning Strategies
and weaknesses of the internal controls. <ul style="list-style-type: none"> • tests the control mechanisms. 	corrective) <ul style="list-style-type: none"> • Purpose of internal controls • Test of controls 	mechanisms. <ul style="list-style-type: none"> • Guide learners on how to test the internal controls.

Assessment Strategy

Give learners:

- i) a task to write about internal control systems.
- ii) a test on the purpose of the different internal control measures.

Teaching and Learning Resources

- Audit manuals
- Sample of audit working paper
- Financial statements
- Specimen of audit reports

Suggested References

- Big W.W. (2009). Practical Auditing; London, HLF Publishers.
- Chambers, A. & Seleem. G., (1998). London, Internal Auditing; Pitman.
- Gupta, K., (2005). Contemporary Auditing. New Delhi, Tata McGraw Hill.
- Hayes, R. (2004). Principles of Auditing: An Introduction to International Standards on Auditing, 2nd edn; California, FT Prentice-Hall –.
- IFAC, (2012). Handbook of international Auditing, Assurance and Ethics Pronouncements. New York.
- Leslie, R. H., (2008). Auditing. London, Macdonald and Sons.
- Handbook of international Auditing, Assurance and Ethics

NCAF225: Real Life Project 4

Duration: 60 Hours

Module Overview

The module will enhance the learner's skills to draw the financial statements for any small business enterprise. The will examine the financial records of the project and compute the profits/losses generated.

Learning Outcome

By the end of this project level the learner should be able to generate a report on the general business status and wind up the project.

Financial Statements for the Final Project

Duration: 120 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • carries out environmental analysis. • adheres to tax requirements and other public policies. • writes formal reports. 	Emphasis on: <ul style="list-style-type: none"> • Preparation of income statement and balance sheet • Examining the records • Business reporting • Project closure 	<ul style="list-style-type: none"> • Cross check the authenticity of the accounts records. • Supervise the making of the report.

NCAF226: Internship

Duration: 240 Hours

Module Overview

This module provides the learner with an opportunity of placement in organisations to have practical exposure to unfamiliar environments and critically assess existing practices in workplaces as they apply skills acquired in class into his/her career-related areas.

Learning Outcomes

By the end of this exercise, 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 had the internship attachment from.

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • applies the concepts learnt in class to practically perform the assigned tasks in the organisation. • identifies the challenges at the work place. • adheres to the timeframe. • writes an internship report following the guided format. 	<ul style="list-style-type: none"> • Purpose of the internship • Placement procedures • Internee activities • Roles of supervisors • Format of internship report 	<ul style="list-style-type: none"> • Guide learners on the placement procedures. • Lead a field visit to expose learners to the working environment. • Supervise the internees on the activities undertaken in their training. • Guide learners on the format of writing internship reports.

Suggested References

- Rønnestad, M. H. & Skovholt, T.M., (2001). *Developing Practitioners*, 5th edn: Howard, Anderson Publishing.
- Studer, J.R. & Diambra, J.F., (2010). *A Guide to Practicum and Internship for School Counselors-In-Training*. 1st edn: London, Routledge.

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- Bakibinga, D. (2003). Partnership law in Uganda. Kampala, Professional Publisher and Consultant Ltd.
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- Elmasri, R., (2010). *Fundamentals of Database Systems*. 6th edn: D elhi, Vikas Publishing House.
- Essel, R.D. & Howard, C.G.,(2011). *Principles of Business Law*. 4th edn; New Jersey, Pearson Prentice Hall Inc.
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- Fardon, M., (2012). *Computerised Accounting Tutorial*. 2nd edn: Macgraw Hill
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- Frank wood & Sangster (2018). *Business Accounting 1*. 14th edn. Pearson Publishers
- Greg, B., (2006), *Six Sigma for Small Business*; Texas, Entrepreneur Press.
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- Handbook of International Auditing, Assurance and Ethics*

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Appendices

Appendix 1: Internship Guidelines

The guidelines below should be followed during Internship:

- i) It starts at the end of the 4th semester (2nd year)
- ii) It takes a minimum period of 8 weeks
- 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, obtaining money from government for government sponsored students, explaining to the learners what they are expected to do, finding placements for the learners, posting learners, supervising and assessing them during the Internship.

Supervision

- i) There should be two supervisors; one from the world of work / field / industry supervisor and an academic supervisor from the training institution.
- ii) The academic supervisor will visit the learner at least once. During these visits, she/he will interact with the learner and the field supervisor to assess the learner's performance.

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 must be carried to ascertain the learner's competences.

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

Appendix 2: Internship Assessment Form for workplace Supervisor

Name of Institution..... Name of the firm..... Name of the Learner.....Signature..... Registration. Name of Supervisor..... Signature..... Date.				
	Area of Assessment	Mar ks	Score	Area of Improvement
A	Attendance (% age of days and times within the days present)	5		
B	Work Performance Involvement	30		
	1. Co-operation with other staff	5		
	2. General ability to use various equipment, machines or plant in the workplace	10		
	3. Flexibility—willingness to learn from various sections in industry	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. Reporting on time	1		
	2. Leaving at specified break-off or stoppage time	1		
	3. Meeting deadlines on assignments given by supervisors or instructors	3		
E	Discipline and Safety Observation	15		
	1. Use of right equipment for right job	4		

	2. Obeying instructions	4		
	3. Proper handling of equipment and or materials	2		
	4. Ability to practice safety measures in the workplace	3		
	5. Knowledge of first aid procedures in case of accident	2		
F	Practical Skills	20		
	1. Ability to put into practice training instructions from facilitators and supervisors	4		
	2. Ability to relate theoretical knowledge with practical applications	4		
	3. Proper use of manuals and guidelines	4		
	4. Ability to carry out troubleshooting on equipment use	4		
	5. Ability to service and maintain equipment (clean and protect from damage)	4		
G	General Remarks (other assessment at discretion of assessor)	5		

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

Appendix 3: Internship Assessment Form for Academic Supervisor

Name of Institution..... Name of the firm.....				
Name of the Learner Signature.....				
Registration Number..... Name of supervisor				
Signature..... Date.....				
	Area of Assessment	Marks	Score	Area of Improvement
A	Attendance (was the learner at his/her work place?)	5		
B	Understanding of tasks	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 the institute that enabled to perform?	2		

	6. How did the learner describe the new knowledge and skills gained?	3		
	7. How did the learner explain the relationship with other workers and supervisors and how he/she plans to improve or maintain it?	2		
	8. How did the learner relate the internship training tasks to the classroom training?	2		
C	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 to 30%.

Appendix 4: Field Attachment Report and Guide for Internship

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

No	Contents	Maximum Score
1	Cover page: i) Name of institution ii) Name of department iii) Name of learner and year of study iv) Place of internship training v) Period of internship training e.g. July- September, 1510 vi) Academic and Field Supervisor's signatures	1 mark
2	Acknowledgements i) Acknowledge all assistance during field training ii) Acknowledge assistance during report writing	0.5 marks
3	Executive summary or abstract i) To include statement of the most practical work carried out ii) Challenges iii) Conclusions	2 marks
4	Table of contents To show the content of the report and page numbers where they first occur	0.5 marks
5	List of figures i) All figures in the report must have a number and a caption ii) Figures must 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 must be shown in the list of figures	0.5 marks
6	List of tables i) All tables in the report must have a number and a header ii) Tables must 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 must be shown in the list of tables	0.5 marks

7	List of acronyms or abbreviations Acronyms used should be given in alphabetical order with their full meaning shown	0.5 marks
8	Introduction i) Location and description of place of field attachment ii) Objectives of field attachment iii) Structure, organisation iv) Major activities of the firm attached to e.g. if District Local Government, describe its role in the society	2 Marks
9	Main body of the report 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	8 marks
10	Conclusions A brief summary of knowledge gained as outlined in the objectives	1mark
11	Recommendations i) For improving internship training, usually derived from problems experienced ii) For improvement of work output at the firm (this is included if allowed by the workplace supervisor)	1.5 marks
12	References i) Textbooks and internet material ii) APA style of referencing must be used for example Kyalikisa R. (2010). "Effect of window net on the reduction of Malaria," Journal Health Construction, Vol 17, New York.	1 mark
13	Appendices i) Guidelines used during training ii) Photographs, maps, etc.	1 mark
Total mark		20 marks





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