



# Entrepreneurship Education Teaching Syllabus

for  
the Award of Uganda Advanced  
Certificate of Education



International Labour Organisation

**National Curriculum Development Centre (NCDC) Uganda - 2012**

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ISBN 978-9970-00-000-5

Published by:

National Curriculum Development Centre:

Entrepreneurship Education Syllabus:

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## Preface

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The broad aim of this 'A' Level Entrepreneurship Education Curriculum is to prepare potential entrepreneurs. These entrepreneurs, through establishing enterprises, will contribute towards the required rapid and sustainable socio-economic development of Uganda.

Entrepreneurship Education has been identified as a key pillar in the socio-economic development of Uganda since the beginning of Uganda's Education Policy Review in 1987.

The Education Policy Review Report (1989), The Government White Paper on Education (1992) and the Curriculum Task Force Report (1993) all advocate for the vocationalisation of education. This was a strategy to integrate academic learning and production to enhance the learner's employability. Vocational education is polytechnic in nature and one of its components includes Entrepreneurship Education which emphasises self-employment.

To add fuel to the vocationalisation of education drive, in a stakeholder's workshop report (1998), a recommendation was made to introduce Entrepreneurship Education in schools and colleges. This was a strategy to create more job makers than job seekers.

In the year 2000, Entrepreneurship Education was introduced in schools as an examinable subject at both 'O' and 'A' Levels. Currently the subject is being offered in over 2000 secondary schools in the country.

Vision 2035 gave the vision of the people of Uganda as to **have a transformed Uganda society from a peasant to modern and prosperous country by 2035**. To realise this vision, there is an urgent need to start preparing potential entrepreneurs who are sufficiently motivated and intellectually ready to buoy the private sector, which is the engine for economic growth.

These entrepreneurs will create jobs for themselves and for others. They will provide quality services and add value to products for the home market and for export.

## Foreword

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This Entrepreneurship Education syllabus for 'A' Level has come at an opportune time when Uganda is facing a serious challenge of providing jobs for its youth. The job market cannot meet the current and ever increasing demand for jobs. The introduction of universal education in government aided primary and secondary schools, coupled with a rapid increase in both public and private universities, has resulted in a rise in the number of middle and high level job-seekers yet the private and the public sector are constrained. For example, the private sector is not vibrant enough and yet most multinational businesses prefer to employ foreigners in most of the middle and top positions.

Ugandans are yet to penetrate this sector in sufficient numbers as employers and employees. The public sector which is potentially the largest employer in the country lacks adequate funds to fill all the available vacancies in the central and local governments.

The above scenario makes it important for the education system to begin preparing Ugandans with the requisite skills, knowledge and attitudes to enter the private sector and remain successful entrepreneurs. Gone are the days when this sector was regarded only as a source of wage employment for the semi literate.

To this effect, I congratulate the National Curriculum Development Centre (NCDC) for introducing Entrepreneurship Education in schools as a timely response to the national need. Entrepreneurship Education is now being examined by the Uganda National Examinations Board at both 'UCE' and 'UACE' Levels. This syllabus has now been revised to make it more practical and relevant.

It is needless to say that entrepreneurial competences (attributes, knowledge and skills) are a sine qua non not only for job creation and self employment but also for producing enterprising persons.

I, therefore, urge all stakeholders in the Entrepreneurship Education Curriculum to give it full support from all points of view to ensure its success.



Y.K. Nsubuga (PhD)  
**Director Basic and Secondary Education**  
**Ministry of Education and Sports**

## Acknowledgements

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NCDC is greatly indebted to the following institutions for the various roles they played in bringing about this curriculum:

The International Labour Organisation (ILO) through its Youth Entrepreneurship Facility (YEF) for committing financial as well as human resources for revising the 'A' Level Entrepreneurship Education curriculum and making it more relevant and practical. We are highly indebted to its generosity.

EDUCATE which provided continuous quality technical input and inspirational support throughout the process by sharing knowledge of Social Entrepreneurship and the Educate! Model in Uganda that seeks to foster Social Entrepreneurship through education and school engagement in communities.

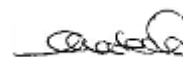
We acknowledge the input of Makerere University Business School, Kyambogo University, Directorate of Education Standards, Uganda National Examinations Board and the Ministry of Education and Sports.

NCDC takes this opportunity to also appreciate the Uganda Manufacturers Association (UMA), the Private Sector Development Programme (PSDP), the United Nations Development Programme (UNDP), the United Nations Industrial Development Organisation (UNIDO), Uganda Revenue Authority (URA) and the Capital Markets Authority (CMA). Their respective initiatives, cooperation and support were responsible for the successful conception, preparation and production of the first Entrepreneurship Education syllabus from which this one was developed.

We are equally grateful to all the schools which provided constructive feedback to the revised curriculum and all those who in one way or another played any role to finalise the revision of this curriculum.

The Teacher Education and the Trainers of Trainers, who played an important role in orienting the teachers to the revised curriculum, and all those who played a role in the orientation exercise are hereby appreciated.

NCDC takes responsibility for any shortcomings that might be identified in this publication and welcomes suggestions for effectively addressing the inadequacies. Such comments and suggestions may be communicated to NCDC through: P.O Box 7002, Kampala or Email [admin@ncdc.go.ug](mailto:admin@ncdc.go.ug) or [www.ncdc.go.ug](http://www.ncdc.go.ug).



Connie Kateeba  
**Director**

**National Curriculum Development Centre**





# Section I



# Introduction

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## Background

In the year 2000, the National Curriculum Development Centre (NCDC) introduced Entrepreneurship Education in the Ugandan education system at both 'O' and 'A' Levels as a timely response towards global youth unemployment. Today, Entrepreneurship Education has gained popularity in over 2000 secondary schools. The Uganda National Examinations Board examines Entrepreneurship Education at the two levels.

In 2010, the International Labour Organisation (ILO) offered financial and technical assistance to the revision of the 'A' Level Entrepreneurship Education Curriculum. The aim was to make it more relevant and practical with Entrepreneurship being taught as a life skill rather than as a business course.

## Purpose of the Teaching and Learning Syllabus

This teaching and learning syllabus is intended to promote uniformity of content coverage for Entrepreneurship Education throughout the 'A' Level secondary schools in the country. The content to be covered has been well arranged in every class per term to allow proper sequence and gradual development of knowledge, skills; and attributes.

## Broad Aims of Education

- i) To promote understanding and appreciation of the value of national unity, patriotism and cultural heritage, with due consideration of internal relations and beneficial inter-dependence;
- ii) To inculcate moral, ethical and spiritual values in the individual and to develop self-discipline, integrity, tolerance and human fellowship;
- iii) To inculcate a sense of service, duty and leadership for participation in civic, social and national affairs through group activities in educational institutions and the community;
- iv) To promote scientific, technical and cultural knowledge, skills and attitudes needed to promote development;
- v) To eradicate illiteracy and to equip the individual with basic skills and knowledge to exploit the environment for self-development as well as national development, for better health, nutrition and family life, and the capability for continued learning; and
- vi) To contribute to the building of an integrated, self-sustaining and independent national economy.

## **Specific Aims and Objectives of Secondary Education**

- i) Instilling and promoting national unity and an understanding of social and civic responsibilities; a strong love and care for others and respect for public property, as well as an appreciation of international relations and beneficial international co-operation;
- ii) Promoting an appreciation and understanding of the cultural heritage of Uganda including its languages;
- iii) Imparting and promoting a sense of self-discipline, ethical and spiritual values and collective personal responsibility and initiative;
- iv) Enabling individuals to acquire and develop knowledge and an understanding of the emerging needs of society and the economy;
- v) Providing up-to-date and comprehensive knowledge in theoretical and practical aspects of innovative production, modern management methods in the field of commerce and industry and their application in the content of the socio-economic development of Uganda;
- vi) Enabling individuals to develop the basic scientific, technological, technical, agricultural and commercial skills required for self-employment;
- vii) Enabling individuals to develop personal skills of problem-solving, information gathering and interpretation, independent reading and writing and self-improvement through learning and development of social, physical and leadership skills such as are obtained through games, sports, societies and clubs;
- viii) Laying the foundation for further education;
- ix) Enabling individuals to apply acquired skills in solving their community's problems and to develop in him/her a strong sense of constructive and beneficial belonging to that community;
- x) Instilling positive attitudes towards productive work and a strong respect for the dignity of labour and those who engage in productive labour activities.

## **Aims of Teaching Entrepreneurship**

- i) The teaching and learning of Entrepreneurship Education fits very well into the aims and objectives of Secondary Education in particular;
- ii) Imparting and promoting a sense of self-discipline, ethical and spiritual values and collective personal responsibility and initiative;
- iii) Enabling learners to acquire and develop knowledge and an understanding of emerging needs of society and the economy;

- iv) Providing up-to-date and comprehensive knowledge in theoretical and practical aspects of innovative production, modern management methods in the field of commerce and industry and their application in the content of socio-economic development of Uganda;
- v) Enabling individuals to develop the basic scientific, technological, technical, agricultural and commercial skills required for self-employment;
- vi) Instilling positive attitudes towards productive work and a strong respect for the dignity of labour and those who engage in productive labour activities.

Entrepreneurship Education is aimed at producing an individual who can:

- demonstrate entrepreneurial awareness and motivation;
- explore the environment for opportunities as an entrepreneur, intrapreneur or enterprising person;
- start and manage chosen activities successfully for the development of self, community and the nation.

## Time Allocation

The time allocated for Entrepreneurship Education is 9 periods of 40 minutes or 6 hours per week.

Class	Term	Weeks in Term	Total Periods /Term
Senior 5	1	8	72 Periods
Senior 5	2	10	90 Periods
Senior 5	3	10	90 Periods
Senior 6	1	10	94 Periods
Senior 6	2	10	87 Periods

Senior 6	3	8	72 Periods
Totals	6 Terms	56 Weeks	504 Periods

### Target

This Teaching Syllabus is intended for Entrepreneurship Education teachers and 'A' Level students.

### Scope and Depth

The topics that the teaching syllabus covers are entrepreneurial awareness, Idea and Opportunity Identification, Starting Business, Managing Business and Support Services.

### Teaching Sequence

The teaching should follow the order in which the topics have been arranged as outlined below to promote effective teaching and learning.

S/N	Class	Term	Topic	Periods	Status
1	Senior 5	1	Introduction to Entrepreneurship Education	72	Enriched
2	Senior 5	2	Entrepreneurial Environment	18	Enriched
3	Senior 5	2	Social Entrepreneurship	72	New
4	Senior 5	2	Business Ideas	24	Enriched
5	Senior 5	3	Business Opportunities	27	Enriched
6	Senior 5	3	Small and Medium Enterprises	21	New
7	Senior 5	3	Gender and Entrepreneurship	18	New
1	Senior 6	1	Business Planning	54	Enriched

2	Senior 6	1	Production Management	40	Old
3	Senior 6	2	Marketing Management	20	Old
4	Senior 6	2	Promotion	19	Old
5	Senior 6	2	Managing Personnel	18	Old
6	Senior 6	2	Financial Management	30	Old
7	Senior 6	3	Coping with Competition	27	New
8	Senior 6	3	Capital Markets	45	Old

## Mode of Assessment

### 1. Continuous Assessment

Continuous Assessment should be carried out through the following assignment tasks: making reports from field visits and project work, case study analysis and written tests.

### 2. Summative Assessment

#### Paper I

This will be a three-hour written paper consisting of sections A and B. Section A, which is compulsory, will comprise a case study and cover three thematic areas of Entrepreneurship Education namely entrepreneurial awareness, business identification and management. Section B will have four optional questions, carrying equal marks. A student will be required to choose three (3) of the four questions.

Section A will carry **40 marks** and Section B **60 marks**.

#### Paper II

This will be a three-hour written paper consisting of sections A and B. It will have six (6) questions in all. Section A will be compulsory and carry **25 marks**. The questions will be structured.

Section B will carry five optional questions each carrying **25 marks**. The students will be required to choose any three (3).

### **Paper III**

This will be a three-hour written practical paper comprising two sections. Section A will have one compulsory question carrying **50 marks**. Section B will have two (2) optional questions each carrying **50 marks**. A student will choose only one question from this Section.



## **Section II: Senior Five Syllabus**

# Term One

# Topic 1: Introduction to Entrepreneurship Education

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**Time: 72 Periods**

**Learning Outcome:** The learner applies entrepreneurial qualities in life and business environment.

S/N	Sub-Topic	Competences	Content
1.1	<b>Entrepreneurship Education</b>	The learner selects Entrepreneurship as a career option.	<ul style="list-style-type: none"><li>• The concept of:<ul style="list-style-type: none"><li>– Entrepreneurship.</li><li>– Entrepreneurship Education.</li></ul></li><li>• Reasons for studying Entrepreneurship.</li><li>• The role of Entrepreneurship in economic development.</li><li>• Entrepreneurship as a career option.</li><li>• The concept of self-employment.</li><li>• Benefits and challenges of self – employment.</li><li>• Differences between entrepreneur, intrapreneur and enterprising person.</li></ul>

1.2	<b>Entrepreneurial Characteristics</b>	The Learner Demonstrates Entrepreneurial Characteristics	<ul style="list-style-type: none"> <li>• Important Entrepreneurial characteristics: <ul style="list-style-type: none"> <li>– Hard working</li> <li>– Self confident</li> <li>– Builds for the future</li> <li>– Profit oriented</li> <li>– Goal oriented, etc</li> </ul> </li> <li>• Major competences required for successful entrepreneurship: <ul style="list-style-type: none"> <li>– Knowledge/ business</li> <li>– Technical and managerial skills</li> <li>– Peculiar business traits</li> </ul> </li> </ul>
1.3	<b>Entrepreneurial Skills</b>	<ul style="list-style-type: none"> <li>• The learner acquires entrepreneurship skills</li> </ul>	<ul style="list-style-type: none"> <li>• Coping with change <ul style="list-style-type: none"> <li>– Concept of change</li> <li>– Types of change</li> <li>– Importance of change</li> <li>– Reasons why people resist change</li> <li>– Change coping techniques</li> <li>– Factors that bring about change <ul style="list-style-type: none"> <li>◦ competition</li> <li>◦ technology</li> <li>◦ change of desire</li> <li>◦ change of taste</li> <li>◦ efficiency</li> <li>◦ environmental changes</li> </ul> </li> </ul> </li> <li>• Effects of change on business</li> <li>• Creativity <ul style="list-style-type: none"> <li>– Concept of creativity</li> <li>– Importance of creativity</li> <li>– One's creative potential</li> <li>– Techniques for developing creative ability</li> <li>– Obstacles to creativity</li> </ul> </li> </ul>

			<ul style="list-style-type: none"> <li>– Stages of creative process: <ul style="list-style-type: none"> <li>◦ Preparation</li> <li>◦ Incubation</li> <li>◦ Illumination</li> <li>◦ Verification</li> </ul> </li> <li>– Creativity tests.</li> <li>• Innovation <ul style="list-style-type: none"> <li>– Concept of innovation</li> <li>– Importance of innovation</li> <li>– Types of innovation.</li> <li>– Advantages of innovation</li> <li>– Sources of innovation.</li> <li>– Characteristics of innovators</li> <li>– Ways to foster innovation in small businesses</li> </ul> </li> <li>• Entrepreneurial motivation <ul style="list-style-type: none"> <li>– The concept of entrepreneurial motivation</li> <li>– The motivation process</li> <li>– Classical concepts of motivation</li> <li>– Benefits and challenges of motivation</li> <li>– Factors which hinder entrepreneurial motivation</li> <li>– Behavioural characteristics associated with strong need for achievement</li> </ul> </li> <li>• Risk-taking <ul style="list-style-type: none"> <li>– Concept of a risk</li> <li>– Types of risks</li> <li>– Assessing risk situations</li> <li>– Calculated risks</li> <li>– Authority and responsibility</li> </ul> </li> </ul>
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			<ul style="list-style-type: none"> <li>– Types of risk-takers</li> <li>• Negotiation <ul style="list-style-type: none"> <li>– Negotiation concepts and nature</li> <li>– Principles of negotiation</li> <li>– Challenges in negotiation</li> <li>– Ways of overcoming negotiation challenges</li> <li>– Preparing for negotiation</li> <li>– Personal attributes of good negotiators</li> <li>– Negotiation skills with: <ul style="list-style-type: none"> <li>◦ customers</li> <li>◦ employees</li> <li>◦ suppliers</li> <li>◦ other stakeholders</li> </ul> </li> <li>– Strategies of negotiation</li> </ul> </li> <li>• Business ethics <ul style="list-style-type: none"> <li>– The concept of business ethics</li> <li>– Importance of business ethics</li> <li>– Principles of good business ethics</li> <li>– Good business ethics; in decision-making process <ul style="list-style-type: none"> <li>◦ to customers</li> <li>◦ to employees</li> <li>◦ to the community</li> </ul> </li> <li>– Decision making skills for ethical decisions</li> </ul> </li> <li>• Communication skills <ul style="list-style-type: none"> <li>– Concept of communication skills</li> <li>– The communication process</li> </ul> </li> </ul>
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			<ul style="list-style-type: none"> <li>– Importance of communication</li> <li>– Forms of communication: <ul style="list-style-type: none"> <li>◦ verbal communication skills</li> <li>◦ non verbal communication skills</li> <li>◦ writing skills</li> <li>◦ Listening skills</li> </ul> </li> <li>– Barriers to effective communication</li> <li>– Strategies to overcome barriers to effective communication</li> </ul>
1.4	<b>Personal Branding</b>	The learner develops their own personal brand	<ul style="list-style-type: none"> <li>• Concept of personal branding</li> <li>• Importance of developing a personal brand</li> <li>• Guidelines on personal brand</li> </ul>

# Term Two



## Topic 2: The Entrepreneurship Environment

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**Time: 18 Periods**

**Learning Outcome:** The learner uses the environment appropriately for the benefit of self, community and nation.

S/N	Sub – Topic	Competences	Content
2.1	<b>Aspects that Characterise the Entrepreneur's Environment</b>	<ul style="list-style-type: none"> <li>The learner identifies aspects that characterise the entrepreneur's environment.</li> </ul>	<ul style="list-style-type: none"> <li>Aspects that characterise the entrepreneur's environment:               <ul style="list-style-type: none"> <li>– Resource scarcity</li> <li>– Opportunity orientation</li> <li>– Uncertainty</li> <li>– Flexibility</li> </ul> </li> </ul>
2.2	<b>Types of Entrepreneurship Environment</b>	<ul style="list-style-type: none"> <li>The learner identifies opportunities from the economic environment.</li> </ul>	<ul style="list-style-type: none"> <li>Economic environment               <ul style="list-style-type: none"> <li>– The concept of economic environment</li> <li>– Economic factors influencing the entrepreneurial attitudes and opportunities:                   <ul style="list-style-type: none"> <li>◦ freedom of entry into the market</li> <li>◦ administrative procedures</li> <li>◦ infrastructure</li> <li>◦ financial services</li> <li>◦ legal requirements</li> <li>◦ resource availability</li> <li>◦ cost of business</li> <li>◦ technology</li> <li>◦ business cycle</li> <li>◦ economic incentives</li> </ul> </li> </ul> </li> </ul>

			<ul style="list-style-type: none"> <li>• Organisations supporting entrepreneurship in Uganda:             <ul style="list-style-type: none"> <li>– Chamber of Commerce</li> <li>– Uganda Manufacturers Association</li> <li>– Business Uganda Development Scheme and Enterprise Development Support</li> <li>– Uganda Investments Authority</li> <li>– International Labour Organisation</li> <li>– National Agricultural Advisory Services</li> <li>– Micro finance institutions</li> <li>– Commercial banks</li> </ul> </li> </ul>
		The learner modifies the social- cultural settings for business.	<ul style="list-style-type: none"> <li>• Social-cultural environment             <ul style="list-style-type: none"> <li>– The concept of social-cultural environment</li> <li>– Social-cultural factors influencing entrepreneurial attitudes and opportunities:                 <ul style="list-style-type: none"> <li>◦ culture</li> <li>◦ social capital</li> <li>◦ social identification</li> <li>◦ religion</li> <li>◦ role models</li> <li>◦ inheritance</li> <li>◦ historical background</li> </ul> </li> <li>– Social responsibilities of a business.</li> </ul> </li> </ul>

		<p>The learner generates business opportunities from the political environment.</p>	<ul style="list-style-type: none"> <li>• Political Environment               <ul style="list-style-type: none"> <li>– The concept of political environment</li> <li>– Political factors influencing entrepreneurial attitudes and opportunities:                   <ul style="list-style-type: none"> <li>◦ political climate</li> <li>◦ government policies</li> <li>◦ government expenditure</li> <li>◦ legal requirements</li> </ul> </li> </ul> </li> </ul>
		<p>The learner exploits global opportunities for business.</p>	<ul style="list-style-type: none"> <li>• Global environment               <ul style="list-style-type: none"> <li>– The concept of global environment</li> <li>– Export and import sector</li> <li>– Factors in the global environment that influence entrepreneurial intentions:                   <ul style="list-style-type: none"> <li>◦ global finance</li> <li>◦ government policy</li> <li>◦ democracy</li> <li>◦ market openness</li> <li>◦ export policy</li> <li>◦ import policy</li> </ul> </li> </ul> </li> </ul>

		<p>The learner identifies business opportunities from the demographic environment.</p>	<ul style="list-style-type: none"> <li>• Demographic environment               <ul style="list-style-type: none"> <li>– The concept of demographic environment</li> <li>– Demographic factors influencing entrepreneurial attitudes and opportunities:                   <ul style="list-style-type: none"> <li>◦ family background</li> <li>◦ population size and growth rate</li> <li>◦ gender</li> <li>◦ age</li> <li>◦ education</li> <li>◦ income levels</li> <li>◦ marital status</li> </ul> </li> </ul> </li> </ul>
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## Topic 3: Social Entrepreneurship

**Time: 72 Periods**

**Learning Outcome:** The learner initiates and sustains a social enterprise in the community.

S/N	Sub-Topic	Competences	Content
3.1	<b>Introduction to Social Entrepreneurship</b>	<ul style="list-style-type: none"><li>• The learner identifies social entrepreneurship as an opportunity.</li></ul>	<ul style="list-style-type: none"><li>• The concept of social entrepreneurship:<ul style="list-style-type: none"><li>– Innovation</li><li>– Sustainability</li><li>– Positive impact</li><li>– Triple bottom line</li></ul></li><li>• Types of social enterprises</li><li>• Comparison between social enterprises, business and charity</li><li>• Importance of social entrepreneurship</li><li>• Social entrepreneurship and sustainable development</li><li>• Case study of a social entrepreneurs Wangari Maathai who changed the world</li><li>• Opportunities for social entrepreneurs:<ul style="list-style-type: none"><li>– Global opportunities</li><li>– Local opportunities</li></ul></li><li>• Making a social impact in the community</li></ul>

3.2	<b>Characteristics of Social Entrepreneurs</b>	<ul style="list-style-type: none"> <li>• The learner applies characteristics of social entrepreneurs in daily life activities.</li> </ul>	<ul style="list-style-type: none"> <li>• Characteristics of social entrepreneurs               <ul style="list-style-type: none"> <li>– Personal leadership</li> <li>– Ethical and principled-centred</li> <li>– Goal-oriented and visionary</li> <li>– Good listener</li> <li>– Risk taker</li> <li>– Empowering</li> <li>– Advocator</li> <li>– Optimistic</li> <li>– Flexible</li> </ul> </li> </ul>
3.3	<b>Becoming a Social Entrepreneur</b>	<ul style="list-style-type: none"> <li>• The learner follows the steps in becoming a social entrepreneur.</li> </ul>	<ul style="list-style-type: none"> <li>• Steps in becoming a social entrepreneur               <ul style="list-style-type: none"> <li>– Discover vision, passion and skills</li> <li>– Identify opportunities in the community and strategies</li> <li>– Match vision with community opportunity</li> <li>– Act and spread change</li> </ul> </li> <li>• Developing goals and action steps from a vision</li> <li>• Community needs in creating social enterprises</li> </ul>

3.4	<b>Social Enterprise Planning</b>	<ul style="list-style-type: none"> <li>• The learner produces a social enterprise plan.</li> </ul>	<ul style="list-style-type: none"> <li>• Structure of a social enterprise plan             <ul style="list-style-type: none"> <li>– Theory of change</li> <li>– Social enterprise opportunity identification</li> <li>– Innovation</li> <li>– Management and operations</li> <li>– Sustainability</li> </ul> </li> <li>• Triple bottom line in social Entrepreneurship (People, Profit and Planet)             <ul style="list-style-type: none"> <li>– People                 <ul style="list-style-type: none"> <li>◦ community resources</li> <li>◦ strategies of social enterprises</li> <li>◦ community stakeholder analysis using social diagrams</li> <li>◦ community threats and opportunities for community development</li> <li>◦ turning community development threats into opportunities</li> <li>◦ the role of finance in the sustainability of a social enterprise</li> </ul> </li> <li>– Profit-making strategies and their effects:                 <ul style="list-style-type: none"> <li>◦ threats to profit making for social entrepreneurship</li> <li>◦ marketing social enterprise products</li> <li>◦ Environmental threats</li> <li>◦ the concept of and causes of climate change</li> </ul> </li> </ul> </li> </ul>
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3.5	<b>Social Enterprise Development</b>	<ul style="list-style-type: none"> <li>The learner develops a social enterprise in the community.</li> </ul>	<ul style="list-style-type: none"> <li>Concept of a mentor</li> <li>Mentor's role in creating social enterprises</li> <li>Community enterprise mapping tool</li> </ul>
3.6	<b>Sustainability of Social Enterprises</b>	<ul style="list-style-type: none"> <li>The learner manages a social enterprise sustainably.</li> </ul>	<ul style="list-style-type: none"> <li>Sustainability of social enterprises</li> <li>The root cause analysis tool</li> </ul>
3.7	<b>Innovation in Social Enterprises</b>	<ul style="list-style-type: none"> <li>The learner introduces innovation in social enterprises.</li> </ul>	<ul style="list-style-type: none"> <li>The concepts of social innovation and resourcefulness</li> <li>The Innovation matrix: <ul style="list-style-type: none"> <li>Applying innovation matrix and root cause analysis to evaluate social enterprises</li> </ul> </li> </ul>
3.8	<b>Impact Assessment</b>	<ul style="list-style-type: none"> <li>The learner carries out simple impact assessment for a social enterprise</li> </ul>	<ul style="list-style-type: none"> <li>The concept of impact assessment</li> <li>Importance of impact assessment</li> <li>The feedback systems for impact assessment</li> <li>Designing feedback systems</li> <li>Indicators of community and environmental impact assessment</li> <li>Assessment and improvement cycle</li> </ul>



## Topic 4: Business Ideas

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**Time: 24 Periods**

**Learning Outcome:** The learner selects good business ideas.

S/N	Sub-Topic	Competences	Content
4.1	<b>Generation of Business Ideas</b>	<ul style="list-style-type: none"><li>• The learner generates business ideas.</li></ul>	<ul style="list-style-type: none"><li>• The concept of a business idea</li><li>• Importance of generating business ideas</li><li>• Sources of business ideas:<ul style="list-style-type: none"><li>– Mass media (newspapers, magazines, TV, Internet)</li><li>– Hobbies</li><li>– Trade shows and exhibitions</li><li>– Survey</li><li>– Customer complaints</li><li>– Changes in society</li><li>– Creative thinking</li><li>– Franchises</li><li>– Vocational training</li><li>– Role models</li></ul></li><li>• Identifying/formulating business ideas from the environment using different techniques</li></ul>

4.2	<b>Evaluation of Business Ideas</b>	<ul style="list-style-type: none"> <li>The learner evaluates generated business ideas.</li> </ul>	<ul style="list-style-type: none"> <li>Classification of business ideas: Food and recreation Manufacturing Construction Repair and maintenance Service</li> <li>How to research a business idea: <ul style="list-style-type: none"> <li>The idea stage</li> <li>Checking out the competition</li> <li>When the idea looks like a flop</li> <li>When the idea is ready to go</li> </ul> </li> <li>Evaluation of different business ideas: <ul style="list-style-type: none"> <li>Present market</li> <li>Market growth</li> <li>Costs</li> <li>Business risks</li> <li>Personal considerations</li> <li>Business considerations</li> </ul> </li> <li>Turning a business idea into a product</li> </ul>
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# Term Three

## Topic 5: Business Opportunities

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**Time: 27 Periods**

**Learning Outcome:** The learner selects a good business opportunity.

S/N	Sub-Topic	Competences	Content
5.1	Identifying Business Opportunities	<ul style="list-style-type: none"><li>• The learner identifies business opportunities from the environment.</li></ul>	<ul style="list-style-type: none"><li>• Differences between a business idea and a business opportunity</li><li>• Identifying business opportunities</li><li>• Types of business opportunities</li><li>• Identification process for a good business opportunity</li></ul>
5.2	Evaluating Business Opportunities	<ul style="list-style-type: none"><li>• The learner evaluates business opportunities.</li></ul>	<ul style="list-style-type: none"><li>• Evaluating business opportunities</li><li>• Local organisations that provide business opportunity guidance (BOG) and counselling:<ul style="list-style-type: none"><li>– Private Sector Foundation</li><li>– Uganda Industrial Research Institute</li><li>– Non –governmental organisations</li><li>– Government organisations like National Agricultural Advisory Services (NAADS)</li><li>– Consultancies</li></ul></li></ul>

## Topic 6: Small and Medium Enterprises

### Time: 21 Periods

**Learning Outcome:** The learner makes use of the government, organisations and agencies that provide useful information in the promotion and development of entrepreneurship in small and medium enterprises.

S/N	Sub - Topic	Competences	Content
6.1	<b>Introduction to Small and Medium Enterprises</b>	<ul style="list-style-type: none"> <li>The learner explains concepts of small and medium enterprises in developing rural areas of the economy.</li> <li>The learner identifies the roles of small and medium enterprises in developing rural areas of the economy.</li> </ul>	<ul style="list-style-type: none"> <li>Concepts of small and medium enterprises</li> <li>Role of small and medium enterprises in development</li> <li>Formal and informal businesses</li> <li>Advantages and disadvantages of formal and informal businesses</li> <li>Advantages and disadvantages of small and medium enterprises</li> </ul>
6.2	<b>Success Factors in Small and Medium Enterprises</b>	<ul style="list-style-type: none"> <li>The learner identifies the success factors in a given situation for small and medium enterprises.</li> </ul>	<ul style="list-style-type: none"> <li>Reasons for high rate of failure of small and medium enterprises in Uganda               <ul style="list-style-type: none"> <li>– Starting a business for wrong reasons</li> <li>– Poor management</li> <li>– Insufficient capital</li> <li>– Poor location</li> <li>– Poor planning</li> </ul> </li> <li>Suggested solutions to the high rate of failure of small and medium enterprises in Uganda</li> </ul>

6.3	<b>Insurance for Small and Medium Enterprises</b>	<ul style="list-style-type: none"> <li>• The learner identifies the importance of insurance for small and medium enterprises.</li> </ul>	<ul style="list-style-type: none"> <li>• The concept of insurance</li> <li>• Principles of insurance</li> <li>• Types of insurance</li> <li>• The insurance contract</li> <li>• Importance of insurance to business</li> <li>• Categories of insurance policies <ul style="list-style-type: none"> <li>– Essential insurance policy</li> <li>– Desirable insurance policy</li> </ul> </li> </ul>
6.4	<b>Family and Business</b>	<ul style="list-style-type: none"> <li>• The learner demonstrates a good relationship between family and business.</li> </ul>	<ul style="list-style-type: none"> <li>• Relationship between business and family</li> <li>• Factors that necessitate good relationship between family and business</li> <li>• Challenges associated with family businesses</li> <li>• Suggestions to overcome challenges associated with family businesses</li> <li>• Importance of family savings in business</li> </ul>

# Topic 7: Gender and Entrepreneurship

**Time: 18 Periods**

**Learning Outcome:** The learner handles gender issues in entrepreneurship.

S/N	Sub-Topic	Competences	Content
7.1	<b>Terminologies used in Gender Issues</b>	<ul style="list-style-type: none"> <li>The learner uses the common terminologies in gender issues appropriately.</li> </ul>	<ul style="list-style-type: none"> <li>Common terminologies in gender issues:               <ul style="list-style-type: none"> <li>– Gender</li> <li>– Sex</li> <li>– Culture</li> <li>– Society</li> <li>– Access</li> <li>– Equity</li> <li>– Conscientisation</li> <li>– Empowerment</li> <li>– Gender stereotyping</li> <li>– Patriarchy</li> <li>– Patriarchal resistance</li> <li>– Division of labour</li> </ul> </li> </ul>
7.2	<b>Gender Partnership in Entrepreneurship</b>	<ul style="list-style-type: none"> <li>The learner strengthens gender partnership in entrepreneurship development.</li> </ul>	<ul style="list-style-type: none"> <li>Gender identity and gender roles</li> <li>Gender partnership in entrepreneurship development</li> <li>Gender profile in the country</li> <li>Factors enhancing gender balance/ partnerships</li> <li>Gender myths/ stereotypes</li> <li>Barriers to women's participation in entrepreneurship</li> <li>Solutions to barriers to women's participation in entrepreneurship</li> </ul>

# **Senior Six Syllabus**



# Term One

# Topic 1: Business Planning

**Time: 54 Periods**

**Learning Outcome:** The learner prepares a workable business plan.

S/N	Sub-Topic	Competences	Content
1.1	<b>Introduction to Business Planning</b>	<ul style="list-style-type: none"> <li>The learner selects a suitable type of business plan.</li> </ul>	<ul style="list-style-type: none"> <li>The concept of a business plan</li> <li>Types of business plans</li> <li>Rationale for writing a business plan</li> </ul>
1.2	<b>The Structure of a Business Plan</b>	<ul style="list-style-type: none"> <li>The learner writes the structure of a business plan.</li> <li>The learner writes an effective executive summary.</li> </ul>	<ul style="list-style-type: none"> <li>The structure of a business plan:               <ul style="list-style-type: none"> <li>Cover page</li> <li>– Table of contents</li> <li>– Executive summary</li> <li>– Business background</li> <li>– Vision, goals and mission statement</li> <li>– Business experience</li> <li>– Information about the owner or promoter of the business</li> <li>– Description of the business idea and market</li> <li>– Marketing plan</li> <li>– Legal form</li> <li>– Start-up capital and resources</li> <li>– Organisation and staff</li> <li>– Business operation and costs</li> <li>– Financial plan</li> <li>– Appendices</li> </ul> </li> <li>Executive summary</li> </ul>

		<ul style="list-style-type: none"> <li>• The learner prepares a production plan</li> </ul>	<ul style="list-style-type: none"> <li>– Meaning of an executive summary</li> <li>– The purpose of an executive summary</li> <li>– Tips for writing an effective executive summary</li> <li>– Structure of the executive summary</li> <li>– The background of the business</li> <li>– The objectives of the business</li> <li>– The products/ services the business offers</li> <li>– An overview of the market for the products/ services</li> <li>– The competitive advantage of the business</li> <li>– The projected growth</li> <li>– The key members of the business</li> <li>– Funding requirements of the business</li> <li>• Production plan               <ul style="list-style-type: none"> <li>– Contents of the production plan:                   <ul style="list-style-type: none"> <li>◦ product development</li> <li>◦ what you have done and what you are planning to do</li> </ul> </li> </ul> </li> </ul>
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		<ul style="list-style-type: none"> <li>• The learner prepares a management plan.</li> </ul>	<ul style="list-style-type: none"> <li>◦ how the product/ service will be made</li> <li>◦ Identify the problems that may occur in the production process</li> <li>◦ the industry standards and regulations</li> <li>◦ who the suppliers are, their prices, terms and conditions</li> <li>◦ the quality control measures set up</li> <li>• The production process section:             <ul style="list-style-type: none"> <li>– Outline the business day to day operations</li> <li>– The physical plant</li> <li>– Equipment</li> <li>– Assets</li> <li>– Special requirements</li> <li>– Materials</li> <li>– Production</li> <li>– Inventory</li> <li>– Feasibility</li> <li>– Costs</li> </ul> </li> <li>• Management plan/ human resource plan             <ul style="list-style-type: none"> <li>– Contents of a management plan:                 <ul style="list-style-type: none"> <li>◦ ownership section</li> <li>◦ internal management team</li> <li>◦ external management team</li> </ul> </li> </ul> </li> </ul>
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			<ul style="list-style-type: none"> <li>◦ human resources needs</li> <li>◦ schedule for remuneration</li> </ul>
		<ul style="list-style-type: none"> <li>• The learner prepares a marketing plan.</li> <li>• The learner prepares a financial plan</li> </ul>	<ul style="list-style-type: none"> <li>• Marketing Plan <ul style="list-style-type: none"> <li>– Components of a marketing plan:- <ul style="list-style-type: none"> <li>◦ products/ services</li> <li>◦ pricing strategy</li> <li>◦ sales/ distribution plan</li> <li>◦ advertising and promotion plan</li> </ul> </li> </ul> </li> <li>• The 5p's of marketing (marketing mix)</li> <li>• Benefits of a marketing plan to a business</li> <li>• Financial plan <ul style="list-style-type: none"> <li>– Components of a financial plan:- <ul style="list-style-type: none"> <li>◦ income statement</li> <li>◦ cash flow projection</li> <li>◦ balance sheet</li> <li>◦ the break-even analysis</li> <li>◦ sources of finance</li> <li>◦ assumption of cash flow projection</li> <li>◦ sensitivity analysis</li> </ul> </li> </ul> </li> </ul>

## Topic 2: Production Management

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**Time: 40 Periods**

**Learning Outcome:** The learner prepares a production/operations plan.

S/N	Sub-Topic	Competences	Content
2.1	<b>Introduction to Production Management</b>	<ul style="list-style-type: none"><li>• The learner explains the concept of production management and identifies the types of products and services.</li></ul>	<ul style="list-style-type: none"><li>• The concept of a production/operations plan</li><li>• Types of products/services to be produced</li><li>• Capacity planning and design</li><li>• Production processes.</li><li>• Factors affecting production decisions</li></ul>
2.2	<b>Purchasing Skills</b>	<ul style="list-style-type: none"><li>• The learner designs a good inventory system.</li></ul>	<ul style="list-style-type: none"><li>• The concept of purchasing and steps in purchasing the right quality and quantity of goods and services:<ul style="list-style-type: none"><li>– Determine your business needs</li><li>– Identify potential suppliers</li><li>– Contact a supplier</li><li>– Select the business supplier</li><li>– Order goods</li><li>– Check the goods</li><li>– Ensure the invoice is correct</li><li>– Make the payment</li></ul></li><li>• Inventory management</li></ul>

2.3	<b>Purchasing of Raw Materials</b>	<ul style="list-style-type: none"> <li>• The learner purchases the right quantity and quality of raw materials.</li> </ul>	<ul style="list-style-type: none"> <li>• Factors to consider when purchasing raw materials:               <ul style="list-style-type: none"> <li>– Quantity of raw materials</li> <li>– The price of raw materials</li> <li>– The source of raw materials</li> <li>– Reliability of the raw materials</li> </ul> </li> <li>• Purchasing plan.               <ul style="list-style-type: none"> <li>– Steps for purchasing</li> <li>– Selection of raw materials</li> </ul> </li> <li>• Contributions of suppliers to the success of the business</li> </ul>
2.4	<b>Labour Requirements</b>	<ul style="list-style-type: none"> <li>• The learner identifies labour requirements for business.</li> </ul>	<ul style="list-style-type: none"> <li>• The concept of labour</li> <li>• The need for labour</li> <li>• Types of labour</li> <li>• Factors to consider when deciding on the number and type of employees</li> </ul>
2.5	<b>Production Machinery, Equipment and Facilities</b>	<ul style="list-style-type: none"> <li>• The learner selects the machinery, equipment and facilities required to produce the product or service.</li> </ul>	<ul style="list-style-type: none"> <li>• Machinery, equipment and facilities required to produce a good /service</li> <li>• Characteristics of appropriate technology</li> <li>• Making plant layout decisions</li> </ul>

<b>2.6</b>	<b>Production Planning and Control</b>	<ul style="list-style-type: none"> <li>• The learner prepares a production plan for a business.</li> </ul>	<ul style="list-style-type: none"> <li>• Components of a production plan: <ul style="list-style-type: none"> <li>– Raw materials</li> <li>– Labour planning</li> <li>– Utilities</li> <li>– Costing</li> <li>– Plant location</li> <li>– Facility layout</li> <li>– Office space</li> <li>– Capital equipment</li> <li>– Work scheduling</li> <li>– Waste disposal management</li> <li>– Packaging</li> </ul> </li> <li>• Production control</li> </ul>
<b>2.7</b>	<b>Costing of Production</b>	<ul style="list-style-type: none"> <li>• The learner identifies ways of minimising costs in a business.</li> </ul>	<ul style="list-style-type: none"> <li>• Types of production costs.</li> <li>• Elements of costing of production</li> <li>• Projected production statement</li> <li>• Methods of costing</li> <li>• Ways of minimising costs and maximising profits</li> </ul>
<b>2.8</b>	<b>Specific Business Control Systems</b>	<ul style="list-style-type: none"> <li>• The learner designs mechanisms for controlling business assets.</li> </ul>	<ul style="list-style-type: none"> <li>• Mechanism for controlling business assets: <ul style="list-style-type: none"> <li>– Cash</li> <li>– Accounts receivables</li> <li>– Inventory of merchandise for sale or raw materials</li> <li>– Physical assets</li> <li>– Customer merchandise</li> </ul> </li> </ul>



		<ul style="list-style-type: none"> <li>• The learner develops internal control systems of small businesses.</li> </ul>	<ul style="list-style-type: none"> <li>• Internal control systems of small businesses: <ul style="list-style-type: none"> <li>– Purchasing</li> <li>– Quality control</li> <li>– Employee morale</li> <li>– Financial analysis</li> <li>– Cost controls</li> <li>– Sales</li> <li>– Pricing</li> </ul> </li> </ul>
<b>2.9</b>	<b>Technology in Production</b>	<ul style="list-style-type: none"> <li>• The learner selects the appropriate technology for the business.</li> </ul>	<ul style="list-style-type: none"> <li>• The concept of technology and types of technology: <ul style="list-style-type: none"> <li>– Indigenous technology</li> <li>– Intermediate technology</li> <li>– Advanced technology</li> </ul> </li> <li>• Factors influencing the choice of technology: <ul style="list-style-type: none"> <li>– Plant capacity</li> <li>– Principle inputs</li> <li>– Investment outlay</li> <li>– Production costs</li> <li>– Use of other units</li> <li>– Products</li> <li>– Ease of absorption</li> </ul> </li> <li>• Types of plant capacity: <ul style="list-style-type: none"> <li>– Feasible normal capacity</li> <li>– Normal maximum capacity</li> </ul> </li> <li>• Factors that influence capacity decisions: <ul style="list-style-type: none"> <li>– Technological requirements</li> <li>– Input constraints</li> <li>– Investment costs</li> <li>– Market conditions</li> <li>– Resources of the firm</li> <li>– Government policy</li> </ul> </li> </ul>

<b>2.10</b>	<b>Structuring Time for Increased Productivity</b>	<ul style="list-style-type: none"> <li>• The learner conducts time management to increase productivity.</li> </ul>	<ul style="list-style-type: none"> <li>• Making productive use of hidden time to increase productivity               <ul style="list-style-type: none"> <li>– Using energy highs and lows</li> <li>– Executive time ('Nine to Fivers')</li> </ul> </li> <li>• Effective time management/ control.</li> <li>• Personal inventory on attitude towards time</li> <li>• Time management planning</li> </ul>
<b>2.11</b>	<b>Packaging</b>	<ul style="list-style-type: none"> <li>• The learner applies proper packaging materials.</li> </ul>	<ul style="list-style-type: none"> <li>• The concept of packaging and its importance</li> <li>• Types of packaging</li> <li>• Factors considered when choosing packaging materials</li> </ul>
<b>2.12</b>	<b>Product life Cycle</b>	<ul style="list-style-type: none"> <li>• The learner follows product life cycle when producing goods.</li> </ul>	<ul style="list-style-type: none"> <li>• The concept of products life cycle and its models:               <ul style="list-style-type: none"> <li>– Enterprise activities model</li> <li>– Input-output process model</li> </ul> </li> <li>• Stages of product life cycle</li> </ul>

# Term Two

## Topic 3: Marketing Management

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**Time: 20 Periods**

**Learning Outcome:** The learner undertakes marketing of products and services.

S/N	Sub-Topic	Competences	Content
3.1	Marketing	<ul style="list-style-type: none"><li>• The learner identifies a target market population.</li></ul>	<ul style="list-style-type: none"><li>• Differences between marketing and selling</li><li>• Target market population</li><li>• Factors determining the target market population</li></ul>
3.2	The Marketing Plan	<ul style="list-style-type: none"><li>• The learner prepares a marketing plan for a business.</li></ul>	<ul style="list-style-type: none"><li>• The concept of a marketing plan and its preparation</li><li>• The marketing mix</li><li>• Benefits of a marketing plan to a business</li></ul>
3.3	Market Survey/ Research	<ul style="list-style-type: none"><li>• The learner conducts a market survey.</li></ul>	<ul style="list-style-type: none"><li>• The concept of market research.</li><li>• Purpose of a market research.</li><li>• Tools of market research</li><li>• Identification of market size, market share and profitability of the product</li></ul>
3.4	Marketing Strategy	<ul style="list-style-type: none"><li>• The learner designs an effective marketing strategy.</li></ul>	<ul style="list-style-type: none"><li>• Meaning of marketing strategy</li><li>• Tools for effective marketing strategy</li></ul>

3.5	<b>Potential Customers</b>	<ul style="list-style-type: none"> <li>• The learner discovers the characteristics of potential customers for his/her business.</li> </ul>	<ul style="list-style-type: none"> <li>• Characteristics of potential customers: <ul style="list-style-type: none"> <li>– Age</li> <li>– Sex</li> <li>– Location</li> <li>– Occupation</li> <li>– Income</li> <li>– Leisure activities</li> <li>– Usage</li> </ul> </li> <li>• Market segmentation.</li> <li>• Objectives of market segmentation</li> <li>• Basis of market segmentation <ul style="list-style-type: none"> <li>– Geographical</li> <li>– Demographic</li> <li>– Psycho graphical, etc</li> </ul> </li> <li>• Criteria for market segmentation</li> <li>• Reasons for market segmentation</li> </ul>
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## Topic 4: Sales Promotion

**Time: 19 Periods**

**Learning Outcome:** The learner undertakes sales promotion for a business.

S/N	Sub Topic	Competences	Content
4.1	<b>Introduction to Sales Promotion</b>	<ul style="list-style-type: none"> <li>The learner uses the methods of sales promotion.</li> </ul>	<ul style="list-style-type: none"> <li>The concept of sales promotion and its objectives.</li> <li>Importance of sales promotion</li> <li>Sales promotion strategies</li> <li>The methods of sales promotion</li> </ul>
4.2	<b>Advertising</b>	<ul style="list-style-type: none"> <li>The learner prepares various advertising messages for goods and services.</li> </ul>	<ul style="list-style-type: none"> <li>Concept of advertising</li> <li>Types of advertising</li> <li>Advantages and disadvantages of each type of advertising</li> <li>Importance of advertising.</li> <li>Factors influencing choice of advertising</li> <li>Preparing advertising messages for goods and services</li> </ul>
4.3	<b>Customer Service/Care</b>	<ul style="list-style-type: none"> <li>The learner applies customer service survey.</li> </ul>	<ul style="list-style-type: none"> <li>Meaning and forms of customer care</li> <li>Customer service survey</li> </ul>
4.4	<b>Creative Sales Persons/Sales Force</b>	<ul style="list-style-type: none"> <li>The learner applies steps of creative selling in a business.</li> </ul>	<ul style="list-style-type: none"> <li>Creative selling process:               <ul style="list-style-type: none"> <li>Meaning of creative selling.</li> <li>Steps of creative selling</li> </ul> </li> <li>Attributes of a creative salesperson</li> <li>Terms of selling goods and services</li> <li>Skills of salesmanship</li> </ul>

## Topic 5: Managing Personnel

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**Time: 18 Periods**

**Learning Outcome:** The learner identifies, manages and motivates staff in a business.

S/N	Sub-Topic	Competences	Content
5.1	<b>Hiring Criteria and Labour Requirements for an Enterprise</b>	<ul style="list-style-type: none"><li>• The learner designs a recruitment process for a business.</li></ul>	<ul style="list-style-type: none"><li>• The recruitment process</li><li>• Sources of recruiting employees</li><li>• Procedures of recruiting employees needed for a business</li><li>• Induction of workers:<ul style="list-style-type: none"><li>– Basic rules of orientation.</li></ul></li><li>• Factors considered when preparing induction of new employees</li><li>• Advantages of induction of new employees</li><li>• Employee considerations:<ul style="list-style-type: none"><li>– Pay plans</li><li>– Employee benefits</li><li>– Employee relations</li><li>– Working conditions</li><li>– Employee handbook</li></ul></li></ul>
5.2	<b>Motivation of Employees</b>	<ul style="list-style-type: none"><li>• The learner motivates employees.</li></ul>	<ul style="list-style-type: none"><li>• Concept of motivation<ul style="list-style-type: none"><li>– Meaning of motivation</li><li>– Importance of motivation</li></ul></li><li>• Ways of motivating employees<ul style="list-style-type: none"><li>– Professional growth</li><li>– Proper orientation of workers</li><li>– Fringe benefits, etc</li></ul></li></ul>

5.3	<b>Training of Employees</b>	<ul style="list-style-type: none"> <li>• The learner designs the training method appropriate for the business.</li> </ul>	<ul style="list-style-type: none"> <li>• Purpose of training and development of employees</li> <li>• Identifying training needs</li> <li>• The training process</li> <li>• Training methods (on-the-job and off-the-job techniques)</li> <li>• Selecting competent trainers</li> <li>• Training administration</li> <li>• Evaluation of training process</li> </ul>
5.4	<b>Employee / Labour Turnover</b>	<ul style="list-style-type: none"> <li>• The learner develops skills of managing labour turnover.</li> </ul>	<ul style="list-style-type: none"> <li>• Labour turnover               <ul style="list-style-type: none"> <li>– Concept of labour turnover</li> <li>– Causes of labour turnover</li> <li>– Measuring labour turnover</li> <li>– Benefits of labour turnover</li> <li>– Cost of labour turnover</li> <li>– Managing labour turnover</li> </ul> </li> </ul>



## Topic 6: Financial Management

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**Time: 30 Periods**

**Learning Outcome:** The learner effectively manages finances for self, family and business.

S/N	Sub Topic	Competences	Content
6.1	<b>Financial Needs of a Potential Business</b>	<ul style="list-style-type: none"><li>• The learner identifies the financial needs of the potential business.</li></ul>	<ul style="list-style-type: none"><li>• Initial investment:<ul style="list-style-type: none"><li>– Working capital</li><li>– Fixed capital</li></ul></li></ul>
6.2	<b>Capital</b>	<ul style="list-style-type: none"><li>• The learner identifies sources and types of capital.</li></ul>	<ul style="list-style-type: none"><li>• Capital:<ul style="list-style-type: none"><li>– Meaning of capital</li><li>– Sources of capital</li><li>– Types of capital</li></ul></li></ul>
6.3	<b>Components of a Financial Plan</b>	<ul style="list-style-type: none"><li>• The learner prepares a financial plan.</li></ul>	<ul style="list-style-type: none"><li>• Financial plan:<ul style="list-style-type: none"><li>– Meaning of a financial plan</li><li>– Importance of financial record keeping in small businesses</li></ul></li><li>• Components of a financial plan:<ul style="list-style-type: none"><li>– Projected production statement</li><li>– Projected sales</li><li>– Projected capital expenditure</li><li>– Projected funds flow statements</li></ul></li></ul> <p>(Also see components of Financial Plan under Business Planning).</p>

6.4	<b>Managing the Flow of Funds</b>	<ul style="list-style-type: none"> <li>• The learner designs controls to manage the flow of funds in a business.</li> </ul>	<ul style="list-style-type: none"> <li>• Controls to manage the flow of funds in a business:               <ul style="list-style-type: none"> <li>– Inventory</li> <li>– Trade credit</li> <li>– Control over receivables</li> </ul> </li> </ul>
6.5	<b>Tools for Interpreting Financial Statements</b>	<ul style="list-style-type: none"> <li>• The learner uses tools for interpreting financial statements.</li> </ul>	<ul style="list-style-type: none"> <li>• Tools for interpreting financial statements:               <ul style="list-style-type: none"> <li>– Profitability ratios</li> <li>– Activity ratios</li> <li>– Liquidity ratios</li> </ul> </li> </ul>
6.6	<b>Business Taxes</b>	<ul style="list-style-type: none"> <li>• The learner demonstrates good practices of business tax laws.</li> </ul>	<ul style="list-style-type: none"> <li>• Taxation:               <ul style="list-style-type: none"> <li>– Meaning of tax and taxation</li> <li>– Types of taxes</li> </ul> </li> <li>• Some terms used in taxation</li> <li>• Reasons for paying taxes</li> <li>• Uganda Revenue Authority</li> <li>• Basic Tax Computations</li> <li>• Tax compliance in Uganda</li> <li>• Factors influencing tax compliance</li> <li>• Challenges of tax compliance</li> <li>• Measures to overcome the challenges of tax compliance</li> </ul>

## **Term Three**

## Topic 7: Business Competition

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**Time : 27 Periods**

**Learning Outcome:** The learner competes favourably with other related businesses.

S/N	Sub-Topic	Competences	Content
7.1	<b>Business Competition</b>	<ul style="list-style-type: none"><li>• The learner identifies types of business competition.</li></ul>	<ul style="list-style-type: none"><li>• Concept of business competition</li><li>• Meaning of business competition.</li><li>• Types/forms of business competition:<ul style="list-style-type: none"><li>– Pricing</li><li>– Presentation and appearance</li><li>– Quality</li><li>– Added convenience</li><li>– Attitude towards the customers</li><li>– Extending customer credit</li><li>– Rewarding customers</li></ul></li><li>• Factors to consider in analysing competition:<ul style="list-style-type: none"><li>– Description of competitors</li><li>– Size of competition</li><li>– Operating methods</li></ul></li><li>• Factors affecting competition:<ul style="list-style-type: none"><li>– Mobility/accessibility overlap</li><li>– Product overlap</li><li>– Substitution</li><li>– Public awareness</li></ul></li></ul>

7.2	<b>Monitoring and Maintaining a Competitive Position</b>	<ul style="list-style-type: none"> <li>• The learner maintains a competitive position in business.</li> </ul>	<ul style="list-style-type: none"> <li>• Sustainable competitive advantage               <ul style="list-style-type: none"> <li>– Meaning of sustainable competitive advantage</li> </ul> </li> <li>• Managing/maintaining a competitive position in business</li> <li>• Evaluating business competition. (Compare business to major competitors, monitor sales, flow of customers, production order, cash flow, personnel, and potential competitors for a given business in a location, technology, managing competition)</li> <li>• Effects of competition on business and customers</li> </ul>
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## Topic 8: Capital Markets

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**Time: 45 Periods**

**Learning Outcome:** The learner demonstrates a clear understanding of capital markets.

S/N	Sub-topic	Competences	Content
8.1	<b>Introduction to Capital Markets</b>	<ul style="list-style-type: none"><li>• The learner demonstrates understanding of basic capital markets concepts.</li></ul>	<ul style="list-style-type: none"><li>• Introduction</li><li>• Key players in capital markets</li></ul>
8.2	<b>Products/ Instruments in Uganda's Capital Markets</b>	<ul style="list-style-type: none"><li>• The learner identifies and understands the workings of capital markets products in Uganda.</li></ul>	<ul style="list-style-type: none"><li>• Debt instruments<ul style="list-style-type: none"><li>– Government bonds</li><li>– Corporate bonds</li></ul></li><li>• Equity instruments<ul style="list-style-type: none"><li>– Shares</li></ul></li><li>• Collective investment schemes<ul style="list-style-type: none"><li>– Definition of collective investment schemes</li><li>– Types of collective investment schemes in Uganda</li></ul></li></ul>

8.3	<b>Investment Opportunities through Capital Markets</b>	<ul style="list-style-type: none"> <li>• The Learner understands the various investment opportunities in the capital markets and how to utilise them.</li> </ul>	<ul style="list-style-type: none"> <li>• Investing in shares <ul style="list-style-type: none"> <li>– Process of investing in Shares</li> <li>– Advantages of shares</li> <li>– Disadvantages of shares</li> </ul> </li> <li>• Investing in bonds <ul style="list-style-type: none"> <li>– How bonds work</li> <li>– Process of investing in bonds</li> <li>– Advantages of bonds</li> <li>– Disadvantages of bonds</li> </ul> </li> <li>• Investing in collective investment schemes <ul style="list-style-type: none"> <li>– Types of collective investment schemes</li> <li>– Process of investing in collective investment schemes</li> <li>– Advantages of collective investment schemes</li> <li>– Disadvantages of collective investment schemes</li> </ul> </li> </ul>
8.4	<b>Raising Long Term Finance through Capital Markets</b>	<ul style="list-style-type: none"> <li>• The learner has a clear understanding of how to raise long term finance through capital markets.</li> </ul>	<ul style="list-style-type: none"> <li>• Advantages of raising long term finance through capital markets</li> <li>• Avenues of raising long time financing <ul style="list-style-type: none"> <li>– Debt financing</li> <li>– Equity financing</li> </ul> </li> <li>• Other sources of long term finance for business in Uganda.</li> </ul>

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