THE REPUBLIC OF UGANDA
Ministry of Education and Sports

ADVANCED SECONDARY CURRICULUM

ENTREPRENEURSHIP EDUCATION
ASSESSMENT GUIDELINES

NCDC
NATIONAL CURRICULUM DEVELOPMENT CENTRE

2026

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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 or on the Website: www.ncdc.go.ug

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1. Introduction

End-of-cycle Assessment for Entrepreneurship Education will be administered by Uganda National Examinations Board (UNEB). The assessment is structured around three assessment objectives derived from three corresponding assessment constructs.

Assessment items will be developed at the construct level. This approach enables learners to integrate knowledge, skills, and values acquired from topics within each construct to address a real-world societal challenge or problem.

1.1 Assessment Objectives

The assessment objectives for Entrepreneurship Education focus on the learner's ability to:

AO1: Analyse investment opportunities within the community and initiate a viable and sustainable business venture that addresses identified local needs.

AO2: Operate and strategically manage a selected business venture by applying growth-oriented practices to improve performance, increase profitability, and ensure long-term sustainability.

AO3: Identify and effectively utilise relevant business support services to improve operational efficiency, promote sustainable practices, and strengthen the long-term viability of the enterprise.

2.1 Linkage Between Assessment Objectives, Constructs and Syllabus

Table 1 illustrates the alignment between the assessment objectives, the corresponding constructs, and the syllabus topics that contribute to each construct. This alignment ensures coherence between what is taught and what is assessed.

Table 1: *Showing the relationship between assessment objectives, constructs, and syllabus topics*

Assessment Objective	Construct	Construct Description	Topics in the Syllabus
AO1	Exploring Entrepreneurial Investment Opportunities for Development	Analysing the local environment to identify viable investment opportunities and starting appropriate business ventures.	1. Introduction to Entrepreneurship Education 2. Entrepreneurial Environment 3. Business Ideas and Opportunities 7. Social Entrepreneurship 8. Small and Medium Enterprises (SMEs)
AO2	Managing a Business for Sustainability	Operating and strategic managing a selected business venture to ensure growth and long-term sustainability.	4. Business Planning 5. Production in an Enterprise 6. Marketing in an Enterprise 11. Human Resources in an Enterprise 12. Finance in an Enterprise 14. Business Competition
AO3	Supporting Business for Sustainability	Identifying and utilising relevant business support	9. Insurance in Business

		services to enhance operational efficiency and sustainability.	10. Capital Markets 13. Taxation

3. Table of Constructs

The table below presents the constructs for Entrepreneurship Education. It outlines:

i) the learning outcomes that define each construct,
ii) the expected learner abilities,
iii) the indicators of mastery (what assessors should look for as evidence of achievement), and
iv) the level of cognitive complexity.

Construct: Exploring Entrepreneurial Investment Opportunities for Development Construct Description:
Analysing the local environment to identify viable investment opportunities and initiate suitable business ventures.

Construct	**Learning Outcomes** The learner should be able to:	**Abilities** The learner should be able to:	**Indicators of Mastery** The learner:	**Level of Complexity**
Exploring Entrepreneurial Investment Opportunities for Development	i) examine the role of entrepreneurship in economic development, reflecting on the benefits and challenges of self-employment and paid	a) identify and select a viable business opportunity for self–employment. b) apply entrepreneurial	i) selects and starts personal business as a career option ii) demonstrates entrepreneurial skills in a business.	High

Analysing the local environment for investment opportunities and starting suitable businesses	employment in Uganda. (u, gs, v) ii) demonstrate entrepreneurial skills applied in business operations. (s, gs, v) iii) explain the importance of developing a personal brand and outline guidelines for personal branding in a selected business. (s, gs, v) iv) develop a unique personal brand for a selected business.	skills in establishing or operating a business. c) develop and present a distinct personal brand for a selected business.	iii) designs a unique brand name	
	i) examine the factors influencing different types and characteristics of entrepreneurial environments, and organisations that support	a) identify and describe the characteristics of various entrepreneurial environments.	i) accurately identifies and explains the characteristics of the	Moderate

	entrepreneurship in Uganda. (k, u, gs, v)	b) analyse political, economic, social, demographic, and global factors that influence business opportunities. c) utilise available opportunities within the entrepreneurial environment to initiate a business. d) select appropriate business support organisations relevant to a selected enterprise.	entrepreneurial environments. ii) establishes a business base on favourable environmental factors (political, economic, social, demographic, and global). iii) effectively utilises services provided by relevant business support organisations.	

	i) generate and evaluate business ideas from different sources. (s, gs, v) ii) evaluate and select a profitable business opportunity. (s, gs, v)	a) generate relevant business ideas based on opportunities within environment. b) apply appropriate criteria to evaluate business ideas c) select most viable and profitable business opportunity. d) follow the correct procedural steps of transform a business idea into a business opportunity.	i) identifies and critically evaluates business ideas derived from the environment. ii) selects and justifies a viable and profitable business opportunity. iii) demonstrates a clear and logical process in converting a business idea into a business opportunity.	High

	i) explore the role of small and medium enterprises; reasons for SMEs' high rate of failures in Uganda and solutions; and the need for sustainable growth. (u, gs, v) ii) examine the importance of family businesses; challenges associated with family businesses and solutions to overcome the challenges associated with family businesses in Uganda. (u, gs, v)	a) analyse the contribution of SMEs to economic development in Uganda. b) investigate the major causes of SME failure and propose innovative and practical. c) justify the relevance and continued existence of family businesses. d) analyse challenges faced by family businesses and	i) clearly explains the key roles of SMEs in Uganda and critically evaluates factors contributing to their high failure rate, supported by relevant data and examples. ii) proposes feasible strategies that can contribute to reducing SME failure within the community. iii) provides a well-reasoned justification for the existence of the existence of family	Low

		recommend appropriate solutions. e) Eeplain the concept of gender and entrepreneurship. f) analyse barriers to women's participation in entrepreneurship and propose practical interventions.	businesses, supported by real-world examples. iv) recommends practical solutions that address identified challenges in selected family businesses. v) demonstrates a clear understanding of gender and entrepreneurship using case studies or contextual examples. vi) proposes actionable measures that can	

			enhance women's participation in business activities within the community.	
	i) evaluate the characteristics; types and importance of social entrepreneurship; the steps followed to become a social entrepreneur; the negative (PEDVU) and positive (CHEWS) opportunities in the community. (u, gs, v) ii) evaluate the social enterprise plan; theory of change; the opportunity; the innovation; management and operations and	a) analyse the characteristics, types, and importance of social entrepreneurship using relevant community examples. b) apply appropriate steps to establish a social enterprise. c) transform identified community challenges (PEDVU)	i) accurately identifies and explains the characteristics, types, and importance of social entrepreneurship using contextualised examples. ii) develops and presents a complete and coherent social enterprise plan with all essential components.	Moderate

	sustainability in the community. (u, s, gs, v) iii) envestigate the threats businesses have on the natural environment and the strategies taken to manage these environmental threats in the community. (u, gs, v)	into positive opportunities (CHEWS) through viable social enterprise initiatives. d) describe and develop the key components of a comprehensive social enterprise plan. e) Design innovative and practical strategies to mitigate environmental threats arising from business operations.	iii) demonstrates implementation of social enterprise initiatives that contribute to measurable reduction of identified social problems in the community. iv) proposes and applies effective strategies that contribute to reducing environmental threats resulting from business activities.	

Managing a Business for Sustainability Operating and managing a selected business for growth	i) examine the rationale for writing a business plan, the steps followed when preparing a business plan, and the challenges for its implementation. (k, s, gs, v) ii) analyse the structure of a business plan. (k, s, gs, v iii) prepare a workable business plan for a selected business. (s, gs, v)	a) explain the purpose and importance of preparing a business plan, including potential implementation challenges. b) follow the correct procedural steps in developing a business plan. c) analyse and interpret the key components of a business plan.	i) clearly explains the rationale for preparing a business plan and identifies likely implementation challenges. ii) demonstrates detailed understanding of each section of a business plan and its purpose. iii) develops and applies a practical business plan to initiate and	Moderate

		d) develop a simple but functional business plan for a selected or school-based business project.	manage a selected or school-based business project.	
	i) examine the production process of a selected product and the factors affecting production decisions in a business. (u s, gs, v) ii) design and use relevant documents for purchasing business inputs and apply appropriate tools for inventory management in business. (s, gs, v) iii) examine the appropriate technology including i) the concept of technology,	a) describe the stages of the production process for a selected product b) analyse factors affecting production decisions. c) identify and design appropriate purchasing documents. d) applies suitable inventory management tools	i) clearly explains the stages of a production for a selected product. ii) analyses factors influencing production decisions using relevant examples. iii) correctly designs and applies purchasing documents in a school-based or	High

	types of technology, ii) characteristics of appropriate technology, iii) factors that influence the choice of technology in business to be used by an enterprise. (u, gs, v) iv) examine quality management strategies including mechanisms for controlling business assets, ways of ensuring the production of quality products in business in a selected business. (s, gs, v) v) apply effective time management skills in business, covering the indicators of poor time management in business.	and techniques in business operations. e) explain the concept, types, and characteristics of appropriate technology, and justify technology choices in business. f) develop and apply quality management strategies in a business. g) demonstrate effective time management skills in business.	selected business project. iv) utilises appropriate inventory management tools and techniques effectively. v) demonstrates sound understanding of appropriate technology and justifies its application in business. vi) produces quality products that meet acceptable standards.	

	a) advantages of good time management and disadvantages/costs of poor time management. b) ways of ensuring effective time management in business. (s, gs, v) vi) estimate production costs for the requirements of producing a given product and suggest measures to minimise them in an enterprise. (s, gs, v) vii) produce a quality product, use appropriate packaging material and design an appropriate label for an enterprise. (s, gs, v)	h) estimate production costs accurately and suggest cost-effective measures. i) design appropriate packaging and labelling for business products. j) Discusses the advantages of good time management and disadvantages/costs of poor time management	vii) applies effective time management practices in business operations. viii) accurately estimates production costs and proposes feasible cost-control measures. ix) uses appropriate packaging materials and presents well-designed product labels. x) Discusses the disadvantages of good time management and	

			disadvantages/costs of poor time management	
	i) explore the components of a marketing mix; characteristics potential customers; market segmentation and creative selling process in an enterprise. (k, u, gs, v) ii) evaluate various sales promotion methods; types of advertising media and factors influencing the choice of the most effective medium of advertising	a) analyse potential customers and their market behaviour. b) apply knowledge of business promotional methods, advertising strategies, and the creative selling process. c) understand and analyse the concept of distribution channels and their relevance to product delivery.	i) drafts a comprehensive survey guide and conducts a market survey for a selected or school-based business project. ii) promotes products effectively using creative selling techniques. iii) distributes products through the most suitable distribution channels in the community.	High

	used by the business community. (u, s, gs, v) iii) evaluate and select the most appropriate distribution channel considering the factors considered when selecting the appropriate distribution channel for selected business products. (s, gs, v) iv) develop a market survey tool and conduct market research to establish the customers of a selected product. (s, gs, v)	d) design and implement a market survey to gather customer insights for a selected product.	iv) produces and delivers products tailored to customer preferences and market demand.	

	i) explore the labour requirements and procedures followed when recruiting employees for an enterprise to increase productivity. (s, gs, v) ii) evaluate the effectiveness of motivation strategies and remuneration for enhancing employee performance in an enterprise. (k, u, gs, v) iii) design strategies for managing labour turnover in an enterprise. (u, s, gs v)	a) examine the key elements of human resource management in an enterprise. b) identify factors influencing the type and number of employees needed. c) describe and evaluate internal and external sources for recruiting employees. d) analyse the recruitment procedures, including preparing job descriptions and specifications, and	i) clearly explains the elements of human resource management in an enterprise. ii) justifies decisions regarding the type and number of employees required. iii) evaluates and selects appropriate recruitment sources. iv) prepares accurate job descriptions and specifications, and selects suitable employees for vacancies. v) explains employee remuneration	Low

		selecting suitable candidates. e) evaluate methods of employee remuneration and the factors determining pay. f) develop motivation strategies to enhance employee performance. g) analyse the concept, purpose, and methods of employee training, rationale for training. Design innovative strategies to reduce high labour turnover.	methods and the factors affecting pay. vi) applies innovative strategies effectively and demonstrates improved employee performance. vii) explains employee training concepts, rationale, and methods. viii) implements strategies that result in a measurable reduction of labour turnover.	

	i) evaluate and manage business competition in an enterprise. (u, gs, v)	a) analyse the concept of business competition and types of competition in business. b) examine the factors considered when analysing business competition. c) apply strategies to maintain competitiveness and understand the effects of competition on business performance.	i) explains types of competition and relevant factors affecting competition. ii) demonstrates strategies to manage competition effectively. iii) analyses the effects of competition on business outcomes.	High

	ii) estimate the financial requirements for a selected business and effectively manage the flow of funds in an enterprise. (u, gs, v) iii) prepare and interpret financial statements in an enterprise. (s, gs, v)	a) examine the financial requirements of an enterprise. b) identify and manage inflows and outflows of funds. c) evaluate and construct financial statements. d) apply rele e) ;LKJH GF ……..567890- vant formulae to interpret financial performance.	iv) estimates financial requirements and prepares a comprehensive financial budget. v) prepares and interprets cash flow statements. vi) constructs financial statements (income statement, balance sheet) accurately. vii) computes and interprets financial ratios to assess business performance.	High

Supporting Business for Sustainability Utilising business support services for sustainability	i) examine the concept of insurance including meaning; common terms used; types and classes of insurance and principles governing the operation of insurance in the community. (k, u, gs, v) ii) analyse the importance of insurance; insurance documentation; steps followed when processing an insurance contract/policy; challenges faced by the insurance business and the solutions for sustainability. (k, s, g)	a. explain the concepts and key terms of insurance, types, and classes. b. examine the principles governing insurance operations. c. design relevant insurance documents. d. describe procedures for an insurance contract. analyse challenges in insurance sector and proposes solutions.	i) explains insurance concepts and principles accurately. ii) applies the principles governing the operation of insurance. iii) applies appropriate insurance documents and processes contracts correctly. iii) identifies challenges in the insurance industry and suggests practical solutions.	High

	i) examine the role of Capital Markets: terms used; key players; and their laws and regulations in the economic development of Uganda. (k, u, gs) ii) explore the process followed to access investment products in capital markets, utilise them for the benefit of self and society. (k, u, gs) iii) utilise the different business financing opportunities in Uganda's securities exchange, process and benefits of listing a company and capital raising options for business	a) explain terms, roles, key players, and regulations in capital markets. b) examine benefits of engaging in investment products. c) describe steps to access investment products. d) identify and utilise financing opportunities from listed companies.	i) explains key terms, roles, players, and regulations of capital markets in Uganda. ii) demonstrates steps to access investment products correctly. iii) selects companies on the Uganda Securities Exchange and utilises financing options for profitable investment.	Moderate

	growth within the Capital Markets of Uganda. (k, u, gs)			
	i) examine the role of taxation in the economic development of the country. (k, s, gs, v) ii) comply with tax laws including factors influencing and factors limiting tax compliance in a country with reference to Uganda. (u, s, gs, v) iii) demonstrate computation of different taxes paid in Uganda. (u, s, gs, v)	a) explain the concept, terminology, and role of taxation in economic development. b) analyse the principles and types of taxes. c) examine tax compliance, factors influencing compliance, forms and effects of non-compliance, and ways to improve compliance. d) evaluate domestic and international taxes applicable in Uganda.	i) describes taxation concept, terminologies, and economic roles clearly. economic roles clearly. ii) explains principles of taxation and different types of taxes. iii) demonstrates adherence to tax compliance requirements. iv) computes domestic and international trade taxes accurately.	High

4. Structure of the Assessment Papers

There shall be **two assessment papers** for Entrepreneurship Education under the Advanced Secondary Curriculum.

Paper 1

Paper shall be divided into two sections**: Section A** and **Section B.**

i) **Section A** shall consist of **two (2)** compulsory items.
ii) **Section B** shall consist of **three (3)** items, from which a candidate shall choose **two (2)**.
iii) All items in Paper 1 shall be drawn from:
iv) **Construct 1:** Exploring Entrepreneurial Investment Opportunities for Development; and
v) **Construct 3:** Supporting Business for Sustainability.

Paper 2

Paper 2 shall be divided into two sections: **Section A** and **Section B.**

i) **Section A** shall consist of **two (2)** compulsory items.
ii) **Section B** shall consist of **three (3)** items, from which a candidate shall choose **two (2)**.
iii) All items in **Section A** and **Section B** shall be based on School Business Clubs and Field Trips.
iv) All items in this paper shall be drawn from **Construct 2:** Managing a Business for Sustainability.

General Requirements

i) Each Paper shall consist of **five (5)** items
ii) A candidate shall choose **four (4)** items in each paper (two compulsory items and two selected items).
iii) All items in each paper shall be scenario- based and;
iv) The duration of each paper shall be **three (3) hours**.

Entrepreneurship Education

Paper I

November 2025

Time: 3 hours

UGANDA ADVANCED CERTIFICATE OF EDUCATION

ENTREPRENEURSHIP EDUCATION

SAMPLE EXAMINATION PAPER

Paper 1

3 Hours

INSTRUCTIONS TO CANDIDATES

i) Attempt FOUR items in all.
ii) SECTION A has **two (2) compulsory** items.
iii) SECTION B has three (3) items
iv) Duration 3 hours

SECTION A

All items in this section are compulsory

ITEM ONE

Kamwaka is a VAT-registered wholesaler dealing in general merchandise at Kampala Business Centre. His business is exposed to several risks, including fire, theft, and burglary, loss of profits, and consequential losses.

After consulting successful entrepreneurs in similar businesses, he was advised to enter into an appropriate insurance contract following the required procedures. However, Kamwaka does not know how to initiate the process. At the same time Kamwaka risks closure of his business by Uganda Revenue Authority (URA) due to non-compliance with tax regulations. URA officials report that he failed to file VAT returns for October 2025. Records captured through Electronic Fiscal Receipting and Invoicing System (EFRIS) show that the business made substantial sales during that month.

Kamwaka explains that his accountant, who is responsible for filing tax returns and computing VAT liability, went on maternity leave and is expected in January 2026. Neither Kamwaka nor his available staff have adequate knowledge of computing VAT liability. The records of purchases and sales made in October 2025 are provided below (all prices are VAT exclusive).

Product (Unit of Measure)	Quantity Bought and Sold	Purchase Price per Unit (USh)	Selling Price per Unit (USh)
Sugar (50 kgs bag)	60	200,000	240,000
Wheat flour (carton)	45	80,000	100,000
Soap (box of 25 bars)	80	125,000	134,000
Cooking oil (25-litre jerrycan)	55	140,000	165,000

Task

a) With reference to the scenario, explain the procedures Kamwaka should follow to obtain appropriate insurance cover for his business risks.
b) Compute Kamwaka's VAT liability for October 2025, clearly showing: Output VAT; Input VAT and Net VAT payable (or refundable).
c) Advise Kamwaka on the appropriate steps he should take to comply with URA tax regulations and avoid penalties.

ITEM TWO

Musoolini, a local business lady, is a tax-compliant citizen who owns rental properties in different parts of Uganda and a bakery named Musooli Bakery LTD. She voluntarily registered for VAT with URA. She is considering investing in the Uganda Stock Market by acquiring shares from a listed company. She has heard about the Uganda Stock Exchange (USE) and the Capital Markets Authority (CMA) casually but needs expert knowledge to make an informed investment decision.

Statistics show that the Uganda Stock Exchange market has grown from UGX 1.4 trillion in 2010 to UGX 13.4 trillion in 2022, especially in bonds. The business lady would like to diversify her investment and is seeking advice from you as a student of Entrepreneurship Education, but she has not yet received any professional guidance.

Similarly, her rental income computation for the financial year ended June 2025 was as follows: Rent revenue – UGX 20,500,000; Expenses/losses – UGX 2,500,000; Loan – UGX 10,000,000 with 10% interest; Allowable deductions – UGX 2,820,000 tax-free allowance; Tax rate – 12% of chargeable annual rental income.

Additionally, Musooli Bakery LTD employs staff in five categories with the following monthly gross pay:

No.	Category	No. of Employees	Monthly Gross Pay (UGX)
1	Bakery Cleaners	10	235,000
2	Receptionists	5	330,000
3	Oven Operators	4	410,000
4	Operation Managers	2	6,000,000
5	Managing Director	1	16,000,000

URA provides monthly P.A.Y.E tax rates as follows

Monthly Chargeable Income	Rate/amount
Not exceeding UGX. 235,000	NIL
Above UGX. 235,000 but not exceeding UGX. 335,000	10% of the amount exceeding UGX. 235,000
Exceeding UGX. 335,000 but not exceeding UGX. 410,000	UGX. 10,000 plus 20% of the amount exceeding UGX. 335,000
Exceeding UGX. 410,000	(a) UGX. 25,000 plus 30% of the amount exceeding UGX. 410,000
	(b) Where chargeable income exceeds UGX. 10,000,000, an additional 10% charged on the amount by which chargeable income exceeds UGX. 10,000,000

Musooli has approached you to assist her on;

Tasks

a) How she can implement the desired investment in the Uganda Stock Market and how she can benefit from the decision.

b) Computing the chargeable Rental Income tax and her Tax liability for the year ended 30th June 2025 and finally determine her income after tax.

c) Computing monthly PAYE liability for each category of employees and total PAYE payable by Musooli Bakery Ltd to URA

SECTION B

Attempt any two items from this section

ITEM THREE

A group of youth in Mukono district has observed widespread tree cutting for charcoal production, leading to environmental degradation in the area. After analysing their environment, they developed an innovative idea to produce eco-friendly, smoke-free briquettes that are more efficient and environmentally sustainable than those currently available on the market.

However, they lack adequate knowledge of:

i) the production techniques required to manufacture high-quality briquettes;

ii) the process of transforming their idea into a viable business venture; and

iii) how to structure an effective advocacy presentation to mobilise community support for environmental conservation.

Task

Using relevant entrepreneurial knowledge and skills, prepare a structured presentation that:

i) Analyses the key challenges presented in the scenario; and

ii) Provide practical guidance to the youth on how to address these challenges and successfully establish their enterprise.

ITEM FOUR

The growth and sustainability of small-scale businesses in Uganda are significantly constrained by the prevailing economic environment and other external factors affecting business operations. As a result, many Small and Medium Enterprises (SMEs) collapse within their first year due to limited knowledge of businesses recovery and sustainability strategies.

Kitabu Confectionaries, a small-scale enterprise operating in Lira district, aims to establish a strong and distinctive personal brand by leading other baking businesses in the district. However, it has not achieved this objective.

The Uganda Small Scale Business Association has organised an exhibition for small businesses. The Chairperson has invited you to give a presentation addressing the challenges faced by the business community.

Task

Prepare a structured presentation that:

i) Advises business owners and the Government of Uganda on strategies to overcome the challenges described in the scenario; and

ii) Examine the key entrepreneurial and business principles that Kitabu Confectionaries should follow to achieve its business goals and strengthen its brand identity.

ITEM FIVE

Mpigi district Local Government has observed increasing environmental degradation along River Katonga and its surrounding areas. Major unsustainable practices include deforestation, improper waste disposal, and sand mining.

At the same time, community members have not identified or developed viable business opportunities linked to River Katonga, largely due to limited knowledge of how to identify and select profitable and sustainable ventures.

To address these concerns, the District Environmental Officer and the Community Development Officer (CDO) have organised a community meeting. The purpose of the meeting is to:

i) highlight viable business opportunities in the area; and
ii) promote sustainable practices to manage the environmental threats arising from the misuse of natural resources.

You have been requested as a student of Entrepreneurship Education, to prepare a presentation on their behalf.

Task

i) Draft a formal message inviting community members to attend the sensitisation meeting; and
ii) Develop a structured presentation that:
    a) Identifies and analyse the challenges identified in the scenario;
    b) Propose viable and sustainable business opportunities linked to River Katonga; and
    c) Recommends practical strategies for managing environmental degradation in the area.

5. Scoring Rubric for Entrepreneurship Education Paper one

SECTION A

All items in this section are compulsory

ITEM ONE

Output	Basis of assessment	Score 4	Score 3	Score 2	Score 1
A guidance document on the steps taken when taking up an insurance policy and VAT Liability computations for the month of	**Interpretation of Task/Context** a) Comprehension of the task in respect to the scenario/context b) Brief overview of the subject/problem	a) Demonstrates comprehensive interpretation of the task by clearly and thoroughly identifying all key problems: limited knowledge of insurance	a) Demonstrates clear and strong understanding of the task by identifying the main problems: clearly demonstrates knowledge of insurance	a) Demonstrates basic, weak or partial comprehension of the task by identifying key problems, but understanding may be partial or incomplete. b) b) Links to the context are	a) Demonstrates limited understanding of the task. b) Problems are vaguely identifies, and contextual connections are weak or unclear.

October, 2025.		policy procedures and VAT computation. b) Shows deep understanding and explicitly links the problems to the context.	policy procedures and VAT computation. b) Makes relevant links to the context, explanations are thorough and detailed.	present but underdeveloped .	
	Generating and Presenting Ideas a) Generates ideas that address the task b) Makes connections within and between ideas and context	a) Demonstrates excellent ability to generate and present well-developed, accurate ideas on the steps involved in taking up an	a) Demonstrates strong ability to generate clear and relevant ideas on insurance policy procedures, with mostly	a) Demonstrates partial or weak ability to generate basic ideas on insurance procedures and attempts VAT computation, though with	a) Shows inability to generate ideas on insurance procedures; VAT computations are incomplete or contain

	c) Presents ideas coherently	insurance policy. b) Correctly applies VAT formulas and rates to compute VAT liability without errors. c) Effectively links ideas to the scenario using clear and highly relevant examples. Accurately identifies and applies insurance procedures	accurate VAT computations. b) Links ideas to the scenario with relevant examples. Correctly identifies insurance steps and applies VAT rates, explanations have depth. c) Presents ideas in a mostly logical and coherent manner, with clarity or precision.	some inaccuracies. b) Attempts to link ideas to the scenario using general examples. Shows basic understanding of insurance steps and VAT computation, but connections may lack clarity or consistency. c) Presents ideas with some logical structure,	significant errors. b) Provides weak or limited connections to the scenario. Fails to Identify any insurance steps or VAT concepts, but with noticeable inaccuracies. c) Presents ideas with no structure and clarity; coherence is absent and application is inconsistent

		and VAT concepts within context. d) Presents ideas in a logical, systematic, and highly coherent manner with clear sequencing and accurate application of both insurance steps and VAT computations.		though sequencing and coherence may be inconsistent.	
	Making Informed Judgment Use the acquired knowledge to form	Draws highly insightful, well-supported, and logical	Draws clear and well-reasoned judgments that show strong	Draws generally clear judgments demonstrating adequate	Draws weak or unrelated supported judgments with

	an informed opinion/ conclusion or judgement.	judgments that demonstrate deep understanding of insurance procedures and accurate application of VAT rates. Reasoning is thorough, evidence-based, balanced, and clearly linked to real-world financial decision-making.	understanding of the insurance process and mostly accurate application of VAT rates. Reasoning is logical and supported by relevant evidence from the scenario.	understanding of insurance procedures and VAT application. Reasoning is mostly logical but may lack depth, precision, or full supporting evidence.	no connections to insurance procedures or VAT computation. Reasoning is unclear, inconsistent, or insufficiently supported.

ITEM TWO

Output	Basis of Assessment	Score 4	Score 3	Score 2	Score 1
Guidance on how Mussolini can invest in the Uganda Stock Market and benefit from diversification; computation of rental chargeable income and tax liability; and computation	**1. Interpretation of Task / Context** a) Comprehension of the task in respect to the scenario/context b) Brief overview of the subject/problem	a) Demonstrates comprehensive and accurate understanding of all aspects of the scenario, clearly explaining stock market investment procedures, diversification benefits, rental income taxation, and PAYE	a) Demonstrates strong and clear understanding of the scenario, covering most aspects of investment, rental tax, and PAYE without any inaccuracies or omissions. b) Provides a clear overview of procedures and	a) Demonstrates general and partial understanding of the scenario but misses some important details in investment guidance or tax interpretation. b) Provides a basic overview of procedures and tax requirements,	a) Demonstrates little or no understanding of the scenario. b) Provides incorrect, irrelevant, or missing explanations of investment procedures and tax obligations.

of monthly PAYE		obligations in direct relation to Mussolini's situation. b) Provides a thorough, precise, and well-structured overview of investment steps, tax computation processes, and statutory compliance requirements without omissions.	obligations, with depth explanations	though clarity and linkage to the scenario may be limited.	

	2. Generating and Presenting Ideas a) Produces ideas on stock market investment and diversification, rental income tax computation, and PAYE calculation. b) Applies correct formulae and clearly shows substitutions and workings. c) Presents responses logically,	a) Produces highly relevant, comprehensive, and technically sound ideas covering investment procedures, diversification strategies, rental tax computation, and PAYE calculation for all employee categories. b) Correctly identifies and	a) Produces mostly relevant and accurate ideas with minor omissions in explanation or detail. b) Uses appropriate formulae and shows substitutions, though minor computational or presentation errors may occur without greatly	a) Produces some relevant ideas but lacks depth or completeness in investment explanation or tax computation. b) Applies formulae partially correctly; substitutions may not be clearly shown, and some computational errors affect	a) Produces irrelevant ideas; major components of investment or tax computation are missing. b) Formulae are incorrectly applied or misunderstood; substitutions are unclear or omitted; several arithmetic errors lead to

	clearly, and accurately.	applies appropriate formulae; clearly showing step-by-step substitutions with accurate figures and correct final answers free from arithmetic errors. c) Work is excellently structured, logically sequenced, clearly	affecting final results. c) Work is logically organized and generally clear, with small lapses in sequencing or labelling.	the accuracy of responses. c) Presentation is understandable but lacks consistent structure and clarity.	incorrect answers. c) Work lacks logical flow and clear organization, making it difficult to follow.

		labelled, and professionally presented.			
	3.Making Informed Judgement Use the acquired knowledge to form an informed opinion/ conclusion or judgement	Applies acquired entrepreneurship and taxation knowledge to make well-reasoned, realistic, and fully justified recommendations regarding stock market investment, diversification strategy, rental tax compliance, and PAYE management, clearly linking theory to Mussolini's situation.	Applies knowledge to form mostly justified and practical conclusions with clear recommendations, though some reasoning may lack deeper financial analysis.	Forms moderately informed conclusions with basic and partial recommendations, though justification may be general or weakly linked to the scenario.	Provides unrelated informed conclusions with weak justification and unclear linkage to investment or tax compliance

SECTION B

Attempt two items in this section

ITEM THREE

Output	**Basis of assessment**	**Score 4**	**Score 3**	**Score 2**	**Score 1**
A presentation on innovation techniques, steps for turning a business idea into a business opportunity, and the GEPIC structure	**Interpretation of Task/Context** a) Comprehension of the task in respect to the scenario/context b) Brief overview of the subject/problem	a) Accurately and comprehensively identifies all key problems. Demonstrates deep conceptual understanding of innovation techniques, business opportunity development, and the GEPIC structure.	a) Makes clear and relevant connections to the scenario using appropriate examples. b) Presents ideas logically and coherently, with clear organisation	a) Identifies some key problems but with limited depth or partial explanation. Demonstrates general understanding of the concepts. b) Linkage to scenario is present but not	a) Demonstrates little or no understanding of the task. Fails to identify the key problems or misinterprets the scenario. b) No meaningful

		b) Provides clear, logical, and well-developed scenario.	and minor lapses in flow.	fully developed.	linkage to context.
	Generating and Presenting Ideas a) Generates ideas that address the task b) Makes connections within and between ideas and context c) Presents ideas coherently	a) Demonstrates comprehensive and accurate application of multiple innovation techniques. Thoroughly explains all key steps in transforming a business idea into an opportunity (e.g., idea documentation,	a) Demonstrates strong application of several innovation techniques. b) Explains most steps in transforming a business idea into an opportunity with minor omissions.	a) Demonstrates limited understandin g of innovation techniques. b) Mentions few steps in transforming a business idea into an opportunity. Presentation of the GEPIC structure is	a) Demonstrates minimal or no understanding of innovation techniques or the process of transforming a business idea into an opportunity. The GEPIC structure is absent or incorrectly presented.

		research, prototyping, protection, and marketing). b) Presents the full GEPIC structure clearly and accurately, addressing all five components in depth. c) Establishes strong, logical, and highly relevant links to the scenario using precise and well-developed	c) Presents the GEPIC structure clearly with slight gaps in depth or detail.	incomplete or unclear. c) Makes limited or weak connections to the scenario, with few or partially relevant examples. d) Presents ideas in a somewhat disorganised or unclear manner.	b) Fails to link ideas to the scenario or provides irrelevant examples. c) Presents ideas in a disorganised, unclear, or incoherent manner.

		examples. Presents ideas in a highly logical, systematic, and coherent manner with clear progression and integration of concepts.			
	Making Informed Judgment Use the acquired knowledge to form an informed opinion/ conclusion or judgement	Demonstrates outstanding critical thinking in forming well-reasoned, analytical, and evidence-based judgments. Conclusions are logical, insightful,	Demonstrates clear and logical reasoning in making judgments. Conclusions are largely evidence-based and relevant, with	Displays limited ability to form sound judgments. Conclusions are weak, insufficiently supported, or loosely connected to the	Shows little or no ability to make informed judgments. Conclusions are unsupported, irrelevant, or inaccurate. Demonstrates

		and clearly supported by detailed analysis of innovation techniques, the feasibility of transforming a business idea into an opportunity, and the effectiveness of the GEPIC structure. All judgments are coherently linked to the scenario and show depth and originality.	minor gaps in depth or analysis. Shows strong understanding of innovation techniques, business opportunity development steps, and the GEPIC structure, with clear linkage to the scenario.	scenario. Demonstrates minimal understanding of innovation techniques, business opportunity development steps, or the GEPIC structure.	minimal or no understanding of innovation techniques, business opportunity development steps, or the GEPIC structure in relation to the scenario.

ITEM FOUR

Output	Basis of assessment	Score 4	Score 3	Score 2	Score 1
A presentation on unfavourable economic factors limiting business startup, collapse of small and medium enterprises (SMEs), and the principles of	**Interpretation of task/context** a) Comprehension of the task in respect to the scenario/context b) Brief overview of the subject/problem	a) Accurately and comprehensively identifies the problems in the scenario, including unfavourable economic factors, collapse of small and medium enterprises (SMEs), and personal branding failure.	a) Correctly identifies most of the problems in the scenario, including unfavourable economic factors, collapse of SMEs, and personal branding failure, though some minor aspects may be less detailed. b) Provides generally clear	a) Identifies some of the problems in the scenario but may overlook or only briefly mention others, such as the collapse of SMEs or personal branding failure. b) Provides basic or	a) Shows minimal or unclear identification of the problems in the scenario. b) Key concepts such as Economic Environment, SMEs, and Personal Branding are poorly defined,

personal branding		b) Clearly and correctly defines the key concepts of Economic Environment, SMEs, and Personal Branding with strong understanding and appropriate detail.	definitions of the key concepts of Economic Environment, SMEs, and Personal Branding	partially accurate definitions of the key concepts, showing limited understandin g.	incorrect, or not defined at all
	Generating and Presenting Ideas a) Generates ideas that address the task	a) Demonstrates a strong ability to generate and apply practical solutions for economic factors limiting	a) Generates relevant solutions for economic factors limiting business startup and operation,	a) Provides limited or partially developed solutions for economic factors limiting business startup	a) Provides very limited or unclear solutions for economic factors limiting

	b) Makes connections within and between ideas and context c) Presents ideas coherently	business startup and operation. Clearly identifies factors leading to the collapse of SMEs and provides appropriate, realistic solutions. Shows a clear understanding of the principles of personal branding and explains how they can be applied effectively.	though some solutions may lack depth. Identifies several factors leading to the collapse of SMEs and suggests generally appropriate solutions. Demonstrates a good understanding of personal branding and suggests ways it can be applied. b) Shows some linkage between	and operation. Mentions a few factors that may lead to the collapse of SMEs, but solutions may be weak, unclear, or not fully appropriate. Shows only a basic understanding of personal branding and limited explanation of how it can be applied.	business startup and operation. Fails to clearly identify factors leading to the collapse of SMEs and provides little or no appropriate solutions. Shows little or no understandin g of the principles of personal

		b) Clearly links solutions to the scenario or context of economic factors, SME challenges, and personal branding, showing strong interrelationships among them. Ideas are well related to the local context, making them relevant and applicable. c) Presents ideas in a very clear,	solutions and the scenario or context of economic factors, SME challenges, and personal branding, though the interrelationships may not be fully developed. Ideas are related to the local context but with limited explanation or examples. c) Presents ideas in a generally clear	b) Demonstrates weak linkage between solutions, SME challenges, economic factors, and personal branding. Connections between ideas are not clearly explained and relevance to the local context is minimal. c) Presents ideas with some organization, but	branding or how they can be applied. b) Shows no clear linkage between solutions, SME challenges, economic factors, and personal branding. Ideas are not related to the local context. c) Presents ideas in an unclear and poorly

		structured, and logical manner. Uses relevant examples from the local context to support and illustrate points. The flow of ideas is smooth, well-organized, and easy to follow.	and organized way. Some local examples may be used to support points, though the flow of ideas may occasionally lack clarity or strong structure	explanations may be unclear or inconsistent. Few or no examples from the local context are provided, and the flow of ideas may be difficult to follow at times	structured manner. No relevant examples are provided, and the flow of ideas is difficult to follow
	Making Informed Judgement Use the acquired knowledge to form an informed opinion/ conclusion or judgement.	Provides a clear, comprehensive, and accurate summary of the key concepts related to the economic environment, the revival of SMEs, and the principles of	Provides a good summary of the key concepts on the economic environment, the revival of SMEs, and the principles of personal branding. Shows a general	Provides a basic or partial summary of the key concepts on the economic environment, the revival of SMEs, and personal branding.	Provides a very limited or unclear summary of the key concepts on the economic environment, the revival of SMEs, and

		personal branding. Demonstrates strong understanding of how these concepts help businesses remain competitive and clearly explains the relationships between them.	understanding of how these concepts support competitiveness, though some explanations may lack depth or detail	Understanding of how these concepts help businesses remain competitive is limited or not clearly explained.	personal branding. Shows little or no understanding of how these concepts relate to maintaining competitiveness

ITEM FIVE

Output	Basis of assessment	Score 4	Score 3	Score 2	Score 1
A message inviting the community to the sensitization meeting and **A presentation addressing the challenges identified in the scenario**	**Interpretation of task/context** a) Comprehension of the task in respect to the scenario/context b) Brief overview of the subject/problem	a) Clearly and comprehensively identifies all key issues in the scenario, demonstrating deep understanding of unsustainable practices such as deforestation, poor waste disposal, and sand over-mining. b) Accurately describes possible business	a) Identifies most key issues in the scenario, showing good understanding of unsustainable practices and potential business opportunities. Explanations are generally clear, though	a) Identifies some key issues in the scenario, showing a basic or partial understanding of unsustainable practices and possible business opportunities. Explanations are somewhat clear but may miss several important details or show	a) Fails to identify the problems in the scenario or demonstrates complete misunderstanding. b) Shows no recognition of unsustainable environmental practices or business opportunities around River Katonga. Invitation

		opportunities around River Katonga and effectively links them to sustainable resource management. b) Prepares a well-structured, thoughtful invitation message that sensitises the community about the meeting, highlights business opportunities, and promotes best practices for addressing	minor details or connections between environmental management and business opportunities may be omitted. b) Prepares a relevant and purposeful invitation message, with depth and clarity in sensitising	limited connection between environmental management and business opportunities. b) Prepares an invitation message that is generally relevant but may lack sufficient depth, clarity, or effectiveness in sensitising the community	message is absent, irrelevant, or incoherent, demonstrating no understanding of the task.

		environmental threats.	the community.		
	Generating and presenting ideas a) Generates ideas that address the task b) Makes connections within and between ideas and context	a) Generates highly relevant and comprehensive ideas that fully address the task. Accurately identifies environmental threats and proposes well-reasoned, context-appropriate solutions, supported by clear local examples.	a) Generates relevant ideas addressing most aspects of the task. Identifies major environmental threats and proposes appropriate solutions, with some reference to local examples.	a) Generates few or partially relevant ideas, showing limited understanding of the task. Identifies few or unclear environmental threats with poorly linked solutions;	a) Fails to generate relevant ideas or address the task. Environmental threats are misidentified or ignored; no solutions or inappropriate solutions are provided. b) Business opportunities along River Katonga are not explored. No logical connections

	c) Presents ideas coherently	b) Explores business opportunities along River Katonga in depth, demonstrating strong contextual insight. c) Makes explicit and logical connections between all ideas and the community context with no gaps. Presents ideas with excellent	a) Explores business opportunities along River Katonga with good clarity. Connections between ideas and context are generally strong, though a few may be less developed. b) Presents ideas coherently with logical flow in the	little or no use of local examples. b) c)Business opportunities are mentioned vaguely or incorrectly. Connections between ideas and context are weak, inconsistent, or missing.	between ideas or with the scenario/context. c) Ideas are incoherent, disorganised, fragmented, or confusing; sensitisation message is ineffective or absent. Ideas are poorly organised and difficult to follow; sensitisation message lacks coherence and logical flow.

		coherence, clear sequencing, and logical flow, particularly in the sensitisation message.	sensitisation message; minor lapses in organisation may occur.		
	Making Informed Judgement Use the acquired knowledge to form an informed opinion/ conclusion or judgement.	Provides an accurate, well-structured, and comprehensive summary of all key concepts relevant to the scenario. Makes a highly informed, well-reasoned judgment on environmental threats, supported by clear evidence and relevant community	Provides a clear summary of key concepts with minor omissions. Forms a well-supported opinion on environmental threat management, with mostly	Provides a limited or incomplete summary of key concepts. Forms an opinion on environmental threats that is poorly justified, lacks evidence, or shows weak understanding g	Fails to summarise key concepts or presents incorrect information. Makes no informed judgment on environmental threats; reasoning is absent or inappropriate. Does not identify or evaluate business

		examples. Evaluates business opportunities thoroughly, providing strong justification for the most viable options. Demonstrates excellent judgment in communication, presenting the sensitisation message with coherence, clarity, and logical flow, fully aligned to community needs.	relevant justification. Assesses business opportunities with good reasoning, though some details may be less developed. Communicates the sensitisation message coherently and logically, showing good application of communication principles.	Mentions business opportunities but fails to form a clear judgment or provides irrelevant reasoning. Communication in the sensitisation message is weak, with poor coherence, unclear flow, or limited application of communication knowledge.	opportunities meaningfully. Sensitisation message is incoherent, disorganized, and shows no application of effective communication principles.

Entrepreneurship Education

Paper 2

November 2025

Time: 3 hours

UGANDA ADVANCED CERTIFICATE OF EDUCATION

ENTREPRENEURSHIP EDUCATION

SAMPLE EXAMINATION PAPER

Paper 2

3 Hours

INSTRUCTIONS TO CANDIDATES

i) Attempt FOUR items in all.
ii) SECTION A has **two (2) compulsory** items.
iii) SECTION B has three (3) items
iv) Duration 3 hours

SECTION A

All items in this section are compulsory

ITEM ONE

Lubex Foods Ltd. is a growing food processing and distribution company operating across Uganda. The company intends to expand its operations by raising more capital through acquiring a bank loan. However, the bank wants the company to provide its financial statements for the year ended 2024. Following the recent resignation of its accountant, Lubex Foods Ltd has hired you to assess its financial records below to provide the requirements to the bank.

Lubex Foods Ltd.
Summary of Balances as at 31st December 2024

Particulars	Amount (USh)
Sales Revenue	120,000,000
Sales at cost	60,000,000
Operating Expenses	27,000,000
Loan Payable	10,000,000
Equipment at Cost	30,000,000
Accumulated Depreciation	6,000,000
Business Premises	65,000,000
Cash at Bank	8,000,000
Closing Inventory	7,000,000
Accounts Receivable	5,000,000
Accounts Payable	6,000,000
Drawings	5,000,000
Capital Invested	65,000,000

Task

i) Prepare appropriate financial statements for Lubex Foods Ltd for the year ending 31st December 2024.

ii) Interpret the profitability of the company to the bank.

ITEM TWO

Green Harvest Limited has operated for 10 years as a private company producing and supplying fruit products in the central region of Uganda. The company plans to expand by building new production facilities, investing in technology, and improving its supply chain, but this requires additional capital. Therefore, the management team is considering approaching a capital raising agency to secure the required funds. The agency requires them to present an interpreted cash flow plan before approving the funding. The management estimates having accumulated UGX 30,000,000 in its bank account by the end of December 2025 and has also prepared cash projections for the first quarter of 2026

i) Monthly sale of fruits by cash is projected at UGX 40,000,000
ii) Collection from accounts receivable UGX 5,000,000 in February.
iii) Payment to credit fruit suppliers is expected to be UGX 30,000,000 in the second month.
iv) Discount received from suppliers is UGX 300,000 every month.
v) Monthly payment to 10 permanent staff UGX 6,000,000. The business plans to recruit 5 additional permanent staff in March.
vi) Issue of shares to the public in the second month is UGX 50,000,000
vii) Payment to fruit packers is estimated at UGX 500,000 per week for three months.
viii) Payment to the auditor in the last month of the quarter is estimated at UGX. 1,800,000
ix) Payment of utilities per month UGX 2,500,000. This is estimated to increase by 10 percent in the second month of the quarter.
x) Monthly payment to the landlord is estimated at UGX 3,500,000.
xi) The owner is to collect fruits worth UGX 500,000 every month for his family.
xii) Anticipated monthly loss of cash from the business by dishonest employees is estimated at UGX. 1,000,000
xiii) Acquisition of a bank overdraft UGX 15,000,000 in February.
xiv) Acquisition of a packing machine UGX 15,000,000 in March.

You have been approached as a student of entrepreneurship education to guide management handle the situation at hand.

TASK:

As a student of entrepreneurship education, guide the management of Green Harvest Limited to solve the challenge facing the company.

SECTION B

Attempt **only two items** in this section

ITEM THREE

You have been actively involved in producing selected products in your school business club, following standard production procedures and applying appropriate marketing strategies. As part of your business operations, you have conducted market research activities such as identifying customer needs, determining pricing strategies, and analysing the level of competition.

Due the success of your business club, Senior Five Entrepreneurship students from a nearby secondary school have requested to visit your school to learn about your best business practices. They are particularly interested in:

i) Compiling a business profile
ii) Demonstrating the production process
iii) Developing a customer information collection questionnaire

You have been selected to represent your business club during the visit.

Task

Prepare a structured presentation to be delivered during the interaction with the visiting students. Clearly explain the key business practices listed above, showing how they contribute to the success of your enterprise.

ITEM FOUR

You have been operating a School based business project and you were involved in producing a selected product, you followed different stages of the production process, your business was equally involved in marketing the product within school to achieve a recognized and reputable brand. This mainly involved collecting market information to establish the market problems and level of competition. Club members used. The business used different marketing strategies to increase sales and expand the market share in so as to maintain a competitive advantage against the rival businesses in school. You were involved in developing an effective leadership structure showing the different positions, levels of authority, duties and responsibilities of the business project executive playing their administrative roles accordingly. The Senior five learners offering Entrepreneurship from other schools have learnt about these good business practices and plan to come to your school for bench marking, you have been selected to make a presentation in relation to the scenario;

TASK

a) Describe your school business profile and the phrases you followed to produce the selected product with the required specifications.
b) Present the market survey tool you used to collect market information for your business product and design the school business organizational structure explaining the duties and responsibilities of each leader.

ITEM FIVE

After completing his senior 4 in 2018, Zipola lacked financial support to further his studies despite the great enthusiasm he had in higher studies. His uncle advised him to look for job opportunities in order to earn a living. Fortunately, he quickly got an opportunity to work as a Taxi conductor which earned him shillings 10,000 (ten thousand shillings per day and his monthly saving amounted to shillings 200,000. After saving for a period of five years, Zipola accumulated shillings 12,000,000.

He used part of his savings to buy two calves which he started looking after while continuing with his taxi conductor job. Last year, he sold his two animals each at 3,000,000 and his total savings had grown to shillings 20,000,000. Currently his main focus is on starting up a small bakery enterprise which in his opinion will be very lucrative in his locality. However, given his educational background, Zipola has inadequate knowledge and skills on production aspects, effective marketing strategies, human resource management competencies as well as business planning. Zipola has approached you to offer technical advice in relation to his idea.

Task

As a student of entrepreneurship education who has carried out field trips on various businesses, use the practical skills and knowledge you have acquired from the business you visited to;

a) Guide him on the elements he should include in a document that will summarize all the requirements needed for starting and running his bakery enterprise

b) Present to him the methods and justifications for evaluating the performance of his employees.

Scoring Rubric for Entrepreneurship Education Paper two

SECTION A

All items in this section are compulsory

ITEM ONE

Output	Basis of assessment	Score 4	Score 3	Score 2	Score 1
Lubex Foods Ltd.'s financial reports and a guidance document	**Interpretation of Task/Context** a) Comprehension of the task in respect to the scenario/context b) Brief overview of the subject/problem	a) Demonstrates a clear and comprehensive understanding of the task in relation to the scenario/context. Accurately identifies what the task requires and clearly relates	a) Demonstrates a clear and strong understanding of the task in relation to the scenario/context. Most aspects of the task are correctly identified, though some connections to	a) Demonstrates a basic or partial understanding of the task in relation to the scenario/context. Some elements of the task are identified, but connections to the scenario are	a) Demonstrates little or no understanding of the task in relation to the scenario/context. The response does not clearly address the task or relate to the scenario.

		the response to the scenario. b) Provides a clear, concise, and well-developed overview of the subject/problem, specifically explaining the Income Statement and Balance Sheet, and shows strong understanding of their purpose and relevance to the scenario	the scenario may not be fully developed. b) Provides a general overview of the subject/problem, explaining the Income Statement and Balance Sheet with reasonable understanding, though some explanations may lack depth or clarity	limited or unclear. b) Provides a limited overview of the subject/problem, mentioning the Income Statement and Balance Sheet, but the explanation is superficial or incomplete.	b) Provides little or no overview of the subject/problem, with minimal or no explanation of the Income Statement and Balance Sheet.

	Generating and Presenting Ideas a) Generates ideas that address the task b) Makes connections within and between ideas and context c) Presents ideas coherently	a) Demonstrates a comprehensive and deep understanding of financial reporting by preparing complete and accurate Income Statements and Balance Sheets. All supporting notes are included and clearly explain the figures. The student shows insight into the purpose of each	a) Demonstrates a good understanding of financial reporting by preparing mostly accurate Income Statements and Balance Sheets. Most supporting notes are included, but a few explanations may be incomplete or less detailed. The student shows clear awareness of the purpose of each statement,	a) Demonstrates a basic or partial understanding of financial reporting, with Income Statements and Balance Sheets that are partially accurate. Some supporting notes are missing or incomplete, and understanding of the statements'	a) Demonstrates little or no understanding of financial reporting, with incomplete, inaccurate, or missing Income Statements and Balance Sheets. Supporting notes are absent or very minimal, and the purpose of the statements is not understood. b) Formats are incorrect, calculations and

		statement and its relevance to the scenario. b) Uses correct formats consistently, makes accurate calculations, shows clear and logical substitutions, and ensures that all totals are correctly computed. Every component of the financial statements is precise and	though some insights may be less developed. b) Uses mostly correct formats, makes generally accurate calculations, and shows substitutions and totals that are mostly correct, with only minor errors or inconsistencies. Technical execution is sound but not flawless.	purpose is limited. b) Formats may be inconsistent, calculations may contain several errors, and substitutions or totals may be incorrect or unclear. Technical accuracy is limited, and the statements do not fully reflect standard	substitutions are wrong, and totals are inaccurate or missing. Technical execution shows a lack of knowledge of financial reporting standards. c) Demonstrates few or no connections between ideas, showing minimal understanding of financial

		reflects best practices in financial reporting. c) Demonstrates strong, logical connections between ideas, showing sophisticated understanding of financial statement preparation and interpretation. Presents ideas in a highly coherent, well-structured, and engaging	c) Demonstrates logical connections between most ideas, showing good understanding of financial statement preparation and interpretation. Presents ideas in a clear and organized manner, with a logical flow. Analysis is mostly relevant to the scenario, though some points may	financial reporting practices. c) Demonstrates some connections between ideas, showing partial understanding of financial statement preparation and interpretation. Presents ideas in a somewhat organized manner, but clarity, logical flow, and	statement preparation and interpretation. Presents ideas in a poorly organized, unclear, or confusing manner, with little relevance to the scenario. Analysis is absent or incorrect.

		manner, with smooth logical flow. Analysis is relevant, insightful, and fully aligned with the scenario, showing advanced comprehension of the financial context.	lack depth or full clarity.	relevance to the scenario are limited. Analysis is superficial or incomplete.	
	Making Informed Judgement Use the acquired knowledge to form an informed opinion/	Provides a clear, detailed, and well-organised summary of the steps for raising long-term capital	Skilfully summarises the main points on raising long-term capital and preparing and interpreting	Attempts to summarise the main points, but explanations are unclear, incomplete, or partially	Fails to summarise key points; explanations are missing, irrelevant, or inaccurate. Makes no informed financial judgment;

	conclusion or judgement.	and preparing financial reports. Demonstrates strong understanding of financial reporting and makes highly informed, evidence-based financial decisions relevant to the scenario.	financial reports. Shows good understanding and makes informed financial decisions, with minor gaps in detail or analysis.	inaccurate. Demonstrates limited understanding and makes weak or partially justified financial decisions.	conclusions are absent or incorrect.

ITEM TWO

Output	Basis of Assessment	Score 4	Score 3	Score 2	Score 1
Preparation and Interpretation of a Cash Flow Plan	**1) Interpretation of Task / Context** a) Comprehension of the task in respect to the scenario/context b) Brief overview of the subject/problem	a) Demonstrates comprehensive comprehension of the scenario by preparing a detailed and accurate cash flow plan covering all inflows and outflows. b) b) Provides clear and thorough recommendations on financial decision-	a) Demonstrates strong comprehension of the scenario and prepares a mostly accurate cash flow plan, covering most inflows and outflows. b) Provides mostly justified recommendations on financial decision-making, with	a) Demonstrates partial understanding of the scenario; cash flow plan is incomplete or unclear, with several missing elements. b) Provides minimal recommendations on financial decision-making, with weak justification.	a) Demonstrates little or no understanding of the scenario; fails to prepare a meaningful cash flow plan. b) Provides irrelevant, unclear, or unjustified recommendations on financial decision-making.

		making, prioritizing expenses, capital raising, and operational efficiency.	minor gaps in prioritization or analysis.		
	Generating and Presenting Ideas a) Generates ideas that address the task b) Makes connections within and between ideas and context	a) Produces highly relevant, practical, and detailed ideas covering all aspects of cash flow, capital raising, and operational decision-making. b) Shows strong and clear	a) Produces mostly relevant ideas with minor omissions or less detail on some aspects of cash flow or operational decisions. b) Shows logical connections between most	a) Produces some relevant ideas, but several aspects of cash flow management or funding strategies are incomplete or partially unclear. b) Shows limited connections	a) Produces minimal or irrelevant ideas. b) Shows no logical connections between ideas; concepts are disconnected or incorrect. c) Presents ideas in a confusing,

	Presents ideas coherently	logical links between ideas, demonstrating how cash management decisions affect funding, expenses, and expansion. c) Presents ideas in a highly structured, coherent, and easily understandable format, with a logical flow of concepts.	ideas, though some links may be underdeveloped. c) Presents ideas clearly and generally organized, with minor lapses in flow or clarity.	between ideas; some relationships between cash management and financial decisions are weak. c) Presents ideas in a basic and somewhat disorganized manner; clarity is inconsistent.	unstructured, or incoherent way.

	Making Informed Judgement Use the acquired knowledge to form an informed opinion/ conclusion or judgement.	Applies acquired knowledge to form highly justified and well-reasoned conclusions, providing actionable recommendations for managing cash, raising capital, and prioritizing expenses.	Applies knowledge to form mostly justified conclusions; provides useful recommendations , though some reasoning is underdeveloped.	Applies limited knowledge to form partially informed conclusions; provides minimal recommendations with weak justification.	Shows little or no use of acquired knowledge; provides irrelevant, unclear, or unjustified recommendations.

SECTION B

Attempt any two items from this section

ITEM THREE

Output	Basis of assessment	Score 4	Score 3	Score 2	Score 1
A presentation on business profile; production process; and customer information collection questionnaire	**Interpretation of Task/Context** a) Comprehension of the task in respect to the scenario/context b) b) Brief overview of the subject/problem	a) Demonstrates comprehensive interpretation of the task by clearly identifying all key problems: business profile, production process, and customer information collection tool.	a) Demonstrates clear and strong understanding of the task, identifying most key problems. b) Presents the business profile with minor omissions, describes most	a) Demonstrates limited or partial understanding of the business profile, with minimal connection to the context. b) Describes the production process vaguely or incompletely,	a) Demonstrates little or no understanding of the business profile, production process, or customer information collection questionnaire. b) Provides irrelevant, missing, or

		b) Presents well-developed ideas showing deep understanding of the school business club's profile, accurately describes all production steps with clear logical flow, and provides a complete, relevant, and well-organized customer information collection tool.	production steps correctly and logically, and provides a relevant customer information collection tool.	missing key steps or logical order. Customer information collection tool is incomplete or poorly organised.	incoherent information.

	Generating and Presenting Ideas a) Generates ideas that address the task b) Makes connections within and between ideas and context c) Presents ideas coherently	a) Generates original, highly relevant, and well-developed ideas that fully address the business profile, production process, and customer information collection tool in relation to the scenario. b) Demonstrates strong ability to make clear, logical, and	a) Generates clear and relevant ideas addressing most aspects of the business profile, production process, and customer information collection tool. b) Makes logical and mostly clear connections between the business profile, production	a) Provides an incomplete description of the business profile, production process, or customer information collection tool. b) Makes limited or unclear connections between the business profile, production steps, and customer	a) Generates irrelevant ideas that do not address the task. b) b) Fails to make meaningful connections; shows little or no understanding of how the business profile, production process, and customer questionnaire relate to the context.

		insightful connections between the business profile, production steps, and customer questionnaire. Ideas are highly integrated and show deep understanding of the business context. c)Presents ideas coherently, engagingly, and in a well-	steps, and customer questionnaire, with minor lapses in depth or integration. c) Presents ideas clearly and in a generally well-organised manner.	questionnaire; ideas may appear isolated or partially related to the context. c) Presentation is poorly organised; ideas are incomplete or partially irrelevant.	c) Presentation is disorganised, incoherent, and shows minimal understanding of the topic.

		structured manner with clear flow and accuracy.			
	Making Informed Judgement Use the acquired knowledge to form an informed opinion/ conclusion or judgement.	Provides a clear, detailed, and well-organised summary of the business profile, production process, and market survey questionnaire. Ideas are directly linked to the scenario and show strong insight and understanding.	Provides a relevant and organised summary of the business profile, production process, and market survey questionnaire. Connections to the scenario are clear, with minor omissions or less detailed areas.	Provides a limited, partial or brief summary of the business profile, production process, or market survey questionnaire. Connections to the scenario are weak or partially missing.	Gives little or no relevant summary of the business profile, production process, or market survey questionnaire. Shows minimal understanding and provides no clear linkage to the scenario.

ITEM FOUR

Output	Basis of Assessment	Score 4	Score 3	Score 2	Score 1
Presentation on School-Based Business Practices such as school Business Profile, Production Process Market Survey Tool and School Business Organizational Structure	**1) Interpretation of Task / Context** a) Comprehension of the task in respect to the scenario/context b) Brief overview of the subject/problem	a) Demonstrates comprehensive comprehension of the task in relation to the scenario by effectively presenting school-based business practices, including the school business profile, production process, market survey tools, and	a) Demonstrates strong comprehension of the task and presents school-based business practices clearly, including most elements of the business profile, production process, market survey tools, and organizational structure. b) Provides a good overview of	a) Demonstrates partial understanding of the task and presents school-based business practices in a limited or unclear manner. b) Provides an incomplete overview of the subject and problem, mentioning few aspects of the business project,	a) Demonstrates little or no understanding of the task and fails to present school-based business practices effectively. b) Provides minimal or irrelevant information about the subject and problem, omitting key aspects of the business project, production

		organizational structure. b) Provides a clear and thorough overview of the subject and problem, highlighting the purpose of the business project, key production stages, marketing strategies, and the roles and responsibilities of the leadership team. Clearly shows how the	the subject and problem, highlighting the purpose of the business project, key production stages, and marketing strategies, with minor gaps in explaining the leadership roles or operational challenges	production stages, marketing strategies, or leadership roles, with minimal reference to operational or market challenges	stages, marketing strategies, leadership roles, and operational or market challenges

		business addresses operational and market challenges within the school environment.			
	2. Generating and Presenting Ideas a) Generates ideas that address the task b) b) Makes connections within and between ideas and context	a) Produces highly relevant and practical ideas focused on presenting school-based business practices, including the school business profile, production	a) Produces mostly relevant ideas on school-based business practices, covering the business profile, production, market survey tools, and organizational structure, with minor gaps in	a) Produces few relevant ideas, with many aspects of the school-based business practices missing or unclear. b) Shows limited connections between ideas, with weak or	a) Fails to produces or produces minimal or irrelevant ideas, failing to address school-based business practices. b) Shows no logical connections between ideas,

	c) Presents ideas coherently	process, market survey tools, and organizational structure, addressing all operational and strategic aspects. b) Shows strong and clear logical links between ideas, connecting production, marketing, and leadership to demonstrate how all elements work	operational or strategic details. b) Shows logical links between most ideas, connecting production, marketing, and leadership, though some connections may be underdeveloped. c) Presents ideas clearly and in a generally structured way,	unclear links between production, marketing, and leadership. c) Presents ideas in a poorly structured manner, making comprehension difficult for the audience	with production, marketing, and leadership presented in isolation or incorrectly. c) Presents ideas in an unstructured and confusing way, making it very difficult for the audience to understand

		together to achieve a competitive and reputable school business. c) Presents ideas coherently and in a highly structured way, flowing smoothly from business profile to production, marketing, and organizational structure, making it easy for the	with minor lapses in flow or clarity		

		audience to follow and understand			
	3. Making Informed Judgement Use the acquired knowledge to form an informed opinion/ conclusion or judgement.	Applies acquired knowledge of school-based business practices; school business profile, production process, market survey tools, and organizational structure—to form highly justified and well-reasoned opinions and conclusions. Provides	Applies knowledge of school-based business practices to form mostly justified opinions and conclusions. Provides useful recommendations for production, marketing, and leadership, though some reasoning or connections to practical experience may	Applies limited knowledge of school-based business practices to form partially informed opinions or conclusions. Provides minimal recommendations for production, marketing, or leadership, with weak justification or unclear reasoning.	Shows little or no use of acquired knowledge to form informed opinions or conclusions. Provides irrelevant, unclear, or unjustified recommendations, failing to link theory with practical experience in the school-based business.

		actionable recommendations for improving production, marketing, and leadership, demonstrating a clear connection between theory and practical experience	be slightly underdeveloped		

ITEM FIVE

Output	Basis of Assessment	Score 4	Score 3	Score 2	Score 1
Elements to Include in a Document Summarizing Requirements for Starting and Running a Bakery Enterprise and Methods and Justifications for Evaluating Employee Performance	**Interpretation of Task / Context** a) Comprehension of the task in respect to the scenario/context b) Brief overview of the subject/problem	a) Demonstrates a comprehensive understanding of the scenario and Zipola's needs, providing a clear, detailed, and accurate overview of all requirements for starting and running the bakery. b) Outlines the justified	a) Demonstrates a strong understanding of the scenario and Zipola's needs, providing a mostly detailed overview of bakery requirements. b) Suggests appropriate methods for evaluating employee performance,	a) Demonstrates a partial understanding of the scenario and Zipola's needs. Provides an incomplete overview of bakery requirements b) Mentions only a few methods for evaluating employee	a) Demonstrates little or no understanding of the scenario or Zipola's needs. b) Provides minimal or inaccurate information about bakery requirements, fails to suggest appropriate methods for evaluating employee

in the Bakery.		methods for evaluating employee performance and thoroughly addresses both operational and human resource challenges, showing mastery of the task	though some justifications may be partially incomplete, and addresses most operational and human resource challenges with minor gaps	performance without clear justification. Operational and human resource challenges are addressed in a limited way.	performance, and neglects operational and human resource challenges entirely.
	Generating and Presenting Ideas a) Generates ideas that address the task b) Makes connections	a) Produces highly relevant ideas on business planning, production requirements,	a) Produces mostly relevant ideas on business planning, production requirements,	a) Produces few relevant ideas on business planning, production requirements, marketing,	a) Produces minimal or irrelevant ideas on business planning, production

	within and between ideas and context c) Presents ideas coherently	marketing, human resources, and performance evaluation methods. b) Shows clear and logical relationships between business requirements, employee management, and bakery operations. c) Expresses ideas in a structured, organized, and	marketing, human resources, and performance evaluation methods. b) Shows logical relationships between business requirements, employee management, and bakery operations, though some connections may be slightly underdeveloped.	human resources, or performance evaluation methods. b) Shows limited or weak relationships between business requirements, employee management, and bakery operations. c) Expresses ideas in a poorly organized manner,	requirements, marketing, human resources, or performance evaluation methods. b) Shows no logical relationships between business requirements, employee management, and bakery operations. c) Expresses ideas in an unstructured

		highly understandable manner, making the presentation coherent and professional.	c) Expresses ideas in an organized and understandable manner, with minor lapses in clarity or structure	making understanding difficult at times.	and confusing manner, making comprehension very difficult.
	Making Informed Judgement Use the acquired knowledge to form an informed opinion/ conclusion or judgement.	Demonstrates a comprehensive understanding of acquired knowledge and uses it to form highly informed opinions and judgements. Advises Zipola effectively using practical business	Demonstrates a strong understanding of acquired knowledge and uses it to form informed opinions and judgements. Advises Zipola with mostly justified recommendations for his bakery and	Demonstrates a partial understanding of acquired knowledge and forms only partially informed opinions or judgements. Provides minimal advice to Zipola	Demonstrates little or no understanding of acquired knowledge and fails to form informed opinions or judgements. Provides irrelevant, unclear, or

		knowledge, providing clear, justified, and well-reasoned recommendations for his bakery, including detailed employee evaluation methods	employee evaluation methods, though some reasoning may be slightly underdeveloped	on bakery operations and employee evaluation, with weak or poorly justified recommendations	unjustified advice to Zipola, neglecting bakery operations and employee evaluation methods

Final Entrepreneurship Education Subject Grading

The competencies and learning outcomes in Entrepreneurship Education have been consolidated into three key constructs:

1) Exploring Entrepreneurial Investment Opportunities for Development
2) Managing a Business for Sustainability
3) Supporting Business for Sustainability

Candidates' overall performance in each construct will be assessed and reported using five-letter grades (A–E), ranked in descending order of achievement. These grades differentiate learners' levels of competence as described below.

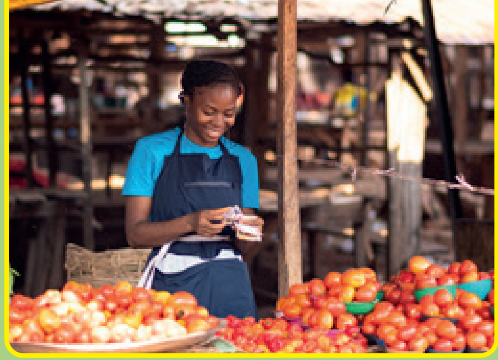
SUBJECT: Entrepreneurship Education

Construct	Performance Level	Descriptor
Exploring Entrepreneurial Investment Opportunities for Development	Exceptional	Demonstrates comprehensive ability to apply entrepreneurial skills to generate innovative and viable ideas for small and medium enterprises and social enterprises.
	Outstanding	Demonstrates strong ability to apply entrepreneurial skills to generate viable ideas for small and medium enterprises and social enterprises.

To analyse investment opportunities within the community and initiate a viable business venture that addresses local needs and demonstrates sustainability.	Satisfactory	Demonstrates adequate ability to apply entrepreneurial skills to generate basic ideas for small and medium enterprises and social enterprises.
	Basic	Demonstrates limited ability to apply entrepreneurial skills to generate business ideas for small and medium enterprises and social enterprises.
	Elementary	Demonstrates minimal ability to apply entrepreneurial skills to generate business ideas for small and medium enterprises and social enterprises.
Managing a Business for Sustainability To operate and strategically manage a selected business venture by applying growth-oriented practices to improve performance,	Exceptional	Demonstrates comprehensive skills in business planning and effectively applies human resource functions to produce and market products sustainably.
	Outstanding	Demonstrates strong skills in business planning and applies human resource functions to produce and market products sustainably.
	Satisfactory	Demonstrates adequate skills in business planning and applies basic human resource functions to support sustainable production and marketing.

increase profitability, and ensure long-term sustainability.	Basic	Demonstrates limited skills in business planning and applying human resource functions to produce and market products sustainably.
	Elementary	Demonstrates minimal skills in business planning and struggles to apply human resource functions for sustainable production and marketing.
Supporting Business for Sustainability To identify and effectively utilise relevant business support services to strengthen operational efficiency, promote sustainable practices,	Exceptional	Demonstrates comprehensive skills in mobilising long-term funding, managing finances effectively, complying with tax regulations, and ensuring business safety and regulatory compliance.
	Outstanding	Demonstrates strong skills in mobilising long-term funding, managing finances, complying with tax regulations, and ensuring business safety.
	Satisfactory	Demonstrates adequate skills in mobilising funding, managing finances, complying with tax regulations, and maintaining business safety.

and enhance long-term enterprise viability.	Basic	Demonstrates limited skills in mobilising funding, managing finances, complying with tax regulations, and maintaining business safety.
	Elementary	Demonstrates minimal skill in mobilising funding, managing finances, complying with tax regulations, or ensuring business safety.



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