



**NATIONAL
CERTIFICATE
IN BUSINESS
ADMINISTRATION**

NCBA

Teaching Syllabus





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A product of the National Curriculum Development Centre for
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Foreword

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

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

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

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

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

The National Certificate in Business Administration program is one of the programmes that support achievement of Government's goal of employment creation. When well implemented, it is expected to enable learners to perfect their professional attitudes towards innovation and self-employment.

As Minister responsible for the provision of education, I endorse the National Certificate in Business Administration as the official curriculum to be taught by all institutions engaged in offering a certificate in Business Administration in Uganda.



Hon. Janet K. Museveni

First Lady and Minister for Education and Sports

Acknowledgement

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

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

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

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

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



Grace K. Baguma

Director

National Curriculum Development Centre

Acronyms and Abbreviations

CBET	Competence Based Education and Training
CD	Compact Disc
CGPA	Cumulative Grade Point Average
CH	Contact Hours
CPU	Central Processing Unit
CU	Credit Units
DES	Directorate of Education Standards
DVD	Digital Versatile Disc
FVH	Field Visit Hours
GDP	Gross Domestic Product
GNP	Gross National Product
GP	Grade Point
GPA	Grade Point Average
JVC	Junior Vocational Certificate
LAM	Local Network Area
MOES	Ministry of Education and Sports
NCBE	Letter code for Introduction to Business Ethics
NCBS	Letter code for Elements of Business Statistics
NCCA	Letter code for Computer Applications Skills
NCCS	Letter code for Basic Communication Skills
NCDC	National Curriculum Development Centre
NCEA	Letter code for Elements of Auditing
NCEC	Letter code for Elements of Cost Accounting
NCED	Letter code for Entrepreneurship Development
NCET	Letter code for Elements of Taxation
NCHR	Letter code for Elements of Human Resource Management
NCIM	Letter code for Introduction to Marketing
NCKS	Letter code for Basic Kiswahili
NCPE	Letter code for Principles of Economics
NCPM	Letter code for Public Sector Management
NGO	Non-Governmental Organisation
NP	Normal Progress
NPV	Net present Value

PBP	Pay Back Period
PH	Practical Hours
PP	Probationary Progress
RAM	Random Access Memory
ROM	Read – Only Memory
SME	Small Scale and Medium Enterprises
TH	Training Hours
UBTEB	Uganda Business and Technical Examinations Board
UCCs	Uganda Colleges of Commerce
UCE	Uganda Certificate of Education
UGAPRIVI	Uganda Association of Private Vocational Institutions
UNEB	Uganda National Examinations Board
URA	Uganda Revenue Authority
VAT	Value Added Tax
WAN	Wide Area Network

Introduction

The growing rate of business start-ups requires both promoters and proprietors to have basic concepts, skills, and knowledge in how to run and sustain business. There is therefore need to design a syllabus that will enable trainers to meet these needs. In fulfilling that, the National Curriculum Development Centre (NCDC) studied the various syllabi developed by different institutions for the Certificate course of Business Studies (CBS). NCDC realised that there was no clear professional profile that could be developed in line with the name of the programme. The Centre made consultations with various stakeholders and agreed to come up with one national syllabus and change the name to National Certificate in Business Administration (NCBA) for the profession of Business Administrative Assistants. The syllabus is now unified and in line with the BTVET Act of (2008), the BTVET Strategic Plan 2011-2020 of “Skilling Uganda”; and the Uganda Vision 2040 that advocates for middle income earning.

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

The following core modules are aimed at equipping learners with the soft skills, knowledge and techniques for effective management of businesses: Business Ethics; Business Administration; Bookkeeping; Marketing; Customer Care; Cost Accounting; Business Finance; and Entrepreneurship.

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

The skills to be acquired will enhance the learners’ confidence and abilities to participate effectively in income generating activities, not only as members of the business fraternity, but also as creative citizens dealing with issues emanating from the works that impact on their own and other people’s lives.

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

- i) generate business ideas;
- ii) analyse the environment for business opportunities;
- iii) execute business activities;
- iv) control business resources; and
- v) Identify new opportunities to add value to business.

Guidelines for implementing the NCBA Syllabus

Programme Title

The title of the programme is National Certificate in Business Administration (NCBA)

Duration of the Programme

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

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

Admission/Entry Requirements

A candidate shall be eligible for admission to the NCBA programme on meeting any of the following requirements:

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

The candidate should be a holder of a Uganda Certificate of Education (UCE) with at least three passes obtained in the same year of sitting.

b) **Certificate Entry Scheme**

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

Curriculum Implementation

The curriculum for NCBA is based on a semester modularised system. During the training, assessments shall be carried out on a continuous basis as a CBET requirement. Each module contains sub-modules that will help the learner to perform the core tasks aimed at providing:

- i) applied knowledge
- ii) practical skills, and
- iii) Professional attitude towards work.

The learner will also have to operate a real life project every semester to put into practice the knowledge and skills acquired from the classroom.

Prospects for National Certificate in Business Administration

Graduates of NCBA may opt to further their skills and education by offering a diploma and or degree in Business Administration or any other related business programme of one's choice.

Assessment Criteria

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

- | | |
|---------------------------|-----|
| i) Continuous assessments | 40% |
| ii) Final examinations | 60% |

- a) Continuous assessments: These shall either be individual based or group assignments. They will consist of:
 - i) Practical work
 - ii) Classroom exercises and presentations
 - iii) Assignments
 - iv) Tests
 - v) Internship and project execution
- b) There shall be final examinations within the last **two** weeks of every semester set and conducted by Uganda Business and Technical Examinations Board (UBTEB).

- c) A candidate shall be considered to have acquired competences when he/she is able to perform tasks required in the labour market. One must have attended **at least 75%** of each module lessons and done both continuous assessments and end of semester final examinations.
- d) Continuous assessment shall be handled by the lecturers at the training institutions and verified by UBTEB officials.

Real Life Projects

This involves a combination of subject's knowledge, process skills and transferable abilities of the learners. A learner will have to apply classroom knowledge and skills proactively in a real-life context for an extended period of time to execute a project. Each learner is required to run a real life project outside classroom time under the supervision of the teachers and it shall be authenticated by UBTEB officials. Projects shall be assessed continuously by the teachers and marked out of 100% just like other modules. This shall be based on both, the final product / service and the process involved in making it. A team of examiners from UBTEB will be moving around to assess the implementation, authenticity and progression of the projects.

The following guidelines may be considered for project assessment:

Innovation and creativity	10 marks
Customer care	10 marks
Neatness	10 marks
Record keeping	05 marks
Health and safety observation	10 marks
Actual performance	30 marks
<u>Final product</u>	<u>25marks</u>
<u>Total</u>	<u>100 marks</u>

Sources of Business Funding

For proper implementation of the real life projects and any other business, some costs may be inevitably incurred. Learners can obtain financial support from their parents by having it included in the fees structure. This should be after the learner has identified the project, carried out a feasibility study, made a plan and a budget. The teachers should guide learners to make sure that the real life projects identified are simple,

realistic, affordable and within the means of the learner. Other sources of funds may include personal savings from pocket money, friends and relatives. Learners are warned not to go in for bank loans or any other loan that attracts interest before the business is well established to enable repayment.

Internship Training

Every learner must get placement for Internship to be done at the end of the second academic year. A placement in this case is any area where hands-on training and practice shall be carried out to produce items or provide services. This may include manufacturing enterprises, companies, corporate organisations, shops, supermarkets, media houses, hotels, restaurants, libraries, hospitals, schools and banks, among others.

An industrial supervisor shall award 50% of the marks. This is because he/she will be in closer contact with the learner much of the time to give the necessary guidance, support, corrections and feedbacks.

An academic supervisor shall visit the learner on appointment and award 30% of the marks. He/she will interact with the learner to verify the trainings offered at the industry.

The learner will write an Internship report detailing the activities done, the procedures followed, and the challenges faced. This report should be signed by the learner and both supervisors before submission to UBTEB. It will then be marked out of 20% and the scores added to the marks awarded by the Industrial and Academic supervisors to make 100%. The following assessment guidelines may be applied by the supervisors:

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

Total **100%**

Detailed samples of assessment forms for the Academic and the Industrial supervisors are provided in the appendices.

Awards

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

A learner who completes the set period for the programme and does not obtain at least 2.0 (GPA) in some modules shall be awarded a “**Competence Class Certificate**” by UBTEB for the passed modules. The Competence Class Certificate shall enable such a learner to have a specialised upgrading and employment since he/she will have attained some useful competences and skills to perform in the specialised field.

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

Module Credits and the Weighting System

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

Grading of Modules

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

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

Cumulative Grade Point Average (CGPA)

The certificate awarded to a learner shall be graded based on the CGPA score.

Computation of the CGPA

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

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

Classification of the Certificates

The NCBA shall be classified according to the CGPA obtained up to the end of the module. The certificates shall be classified as follows:

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

Progression of the Learner

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

a) Normal progress

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

b) Probationary progress

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

Re-taking a module

- i) Retaking will require a learner to redo the entire module by attending lectures, doing continuous assessments, and sitting the final examinations of that module. There shall not be a supplementary examination or test set for any retake but a learner will re-sit the failed module when it is next examined.
- ii) A learner may retake a module to improve the grades obtained at the first sitting. Should that learner get a lower grade for a retake than before, the original grade shall be maintained.
- iii) Whenever a module is retaken and passed, the academic transcript should **not** indicate it as a retake.

c) Stay-put

A learner who fails more than half of the total number of modules in a semester shall not proceed to the next semester until the failed modules are cleared. However, the passed modules should not be repeated.

Dead Year

A learner shall be allowed to apply for a dead year/semester of study due to financial constraints, sickness or any other genuine problem and should be allowed to resume the course at the level he/she exited for the dead year/semester. A learner who applies for a dead year/semester should

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

Academic Load

A Certificate programme shall carry a maximum of 25 Credit Units per semester. No semester should have more than **seven** modules/assessment units including project work.

Final Examination Paper Formats

Depending on the respective module examination paper formats, the questioning techniques to be applied should seek for the candidate's ability to remember, comprehend, apply, analyse, synthesise, and evaluate conditions. All questions should be guiding the learner to perform the tasks expected of him/her in the world of work.

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

Year 1 Semester 1

Paper Name and Code	Examination Format
NCBK 111: Bookkeeping NCCS 112: Basic Communication Skills NCBA 113: Fundamentals of Business Administration NCBE 114: Introduction to Business Ethics NCBS 115: Elements of Business Statistics	Each paper shall consist of eight questions and the candidate shall be required to answer any five marked out of 100% . All questions shall carry equal marks of 20 each. The questioning techniques to be applied should seek for the candidate's ability to remember, comprehend, apply, analyse, synthesise and evaluate conditions. The duration shall be 2 hours and 30 minutes .
NCBA 116: Real Life Project 1	The real life projects shall consist of continuous assessments marked out of 100%. UBTEB shall verify the authenticity of the awarded marks from the completed projects on the ground and the learners' participation

Paper Name and Code	Examination Format
	<p>through presentations.</p> <p>The tasks to be performed shall seek the candidate's ability to remember, comprehend, analyse, synthesis, evaluate and apply the knowledge in a real life condition.</p> <p>The total duration of the project assessment shall be the period during the 15 weeks of teaching in an academic year of study.</p>
Year 1 Semester 2	
NCPS 121: Elements of Purchasing and Supplies Management NCBF 122: Elements of Business Finance NCPE 123: Principles of Economics NCED 125: Elements of Entrepreneurship Development	<p>Each paper shall consist of seven questions and the candidate shall be required to answer any five marked out of 100%. All questions shall carry equal marks of 20 each.</p> <p>The questioning techniques to be applied should seek for the candidate's ability to remember, comprehend, apply, analyse, synthesise and evaluate conditions.</p> <p>The duration shall be 2 hours and 30 minutes.</p>
NCCA 124: Computer Applications	<p>The paper shall consist of three practical questions carrying 50 marks each. A candidate will be required to answer any two. A print out of the practical outputs together with the softcopies of all files used will be sent to the assessing body.</p> <p>The questioning techniques to be applied should seek for the candidate's ability to, comprehend, apply, analyse, synthesise and evaluate conditions.</p> <p>The duration of this examination shall be three hours.</p>

Paper Name and Code	Examination Format
NCBA 126: Real Life Project 2	<p>The real life projects shall consist of continuous assessments marked out of 100%.</p> <p>UBTEB shall verify the authenticity of the awarded marks from the completed projects on the ground and the learners' participation through presentations.</p> <p>The tasks to be performed shall seek the candidate's ability to remember, comprehend, analyse, synthesis, evaluate and apply the knowledge in a real life condition.</p> <p>The total duration of the project assessment shall be the period during the 15 weeks of teaching in an academic year of study.</p>
Year 2 Semester 1	
NCPM 211: Introduction to Public Sector Management NCBL 212: Introduction to Business Law NCBA 213: Fundamentals of Production Management NCEC 214: Elements of Cost Accounting NCIM 215: Introduction to Marketing	<p>Each paper shall consist of seven questions and the candidate shall be required to answer any five marked out of 100%. All questions shall carry equal marks of 20 each.</p> <p>The questioning techniques to be applied should seek for the candidate's ability to remember, comprehend, apply, analyse, synthesise and evaluate conditions.</p> <p>The duration shall be 2 hours and 30 minutes.</p>
NCBA 216: Real Life Project 3	<p>The real life projects shall consist of continuous assessments marked out of 100%.</p> <p>UBTEB shall verify the authenticity of the awarded marks from the completed projects on the ground and learners' participation</p>

Paper Name and Code	Examination Format
	<p>through presentations.</p> <p>The tasks to be performed shall seek the candidate's ability to remember, comprehend, analyse, synthesis, evaluate and apply the knowledge in a real life condition.</p> <p>The total duration of the project assessment shall be the period during the 15 weeks of teaching in an academic year of study.</p>
Year 2 Semester 2	
NCHR 221: Elements of Human Resource Management NCET 222: Elements of Taxation NCEA 224: Elements of Auditing	<p>The paper shall consist of two sections A and B with a total of seven questions.</p> <p>The candidate will be required to answer five questions.</p> <p>Section A shall consist of one compulsory question.</p> <p>Section B shall consist of six high order questions and the candidate will be required to answer any four.</p> <p>All questions shall carry equal marks.</p> <p>The questioning techniques to be applied should seek for the candidate's ability to remember, comprehend, apply, analyse, synthesise and evaluate conditions.</p>
NCKS 223: Basic Kiswahili	<p>The paper shall consist of two examinations; thus Paper One and Two</p> <p>Paper one will consist of two sections A and B</p> <p>Section A will comprise of one (1) compulsory question of 20 marks involving listening and speaking skills. The question will be recorded information to be played to the candidates after which they will write down the answers to the questions that will follow in the question paper provided. This should take 1hour and 30 minutes.</p> <p>Section B shall consist of 4 (four) questions and</p>

Paper Name and Code	Examination Format
	<p>the candidate will be required to answer any 2 (two) in one hour. Each of these questions shall be marked out of 20 marks.</p> <p>Paper two will consist of several oral questions where a candidate will directly interface with the examiner and answer the questions in 15 minutes while the marks are recorded. The paper will carry a total of 40 marks.be three hours.</p>
NCBA 224: Real Life Project 4	<p>The real life project shall consist of continuous assessment marks.</p> <p>UBTEB shall verify the authenticity of the awarded marks from the completed projects and learners' participation through presentations.</p> <p>The tasks to be performed should seek for the candidates' ability to remember, comprehend, apply, analyse, synthesise and evaluate conditions.</p> <p>The total duration of the project assessment shall be the period during the 15 weeks of teaching in an academic year of study.</p>

Professional Profile for NCBA

This section describes the various job titles and the related tasks that can be performed by the graduates of National Certificate in Business Administration. The main duties and tasks performed by graduates of the NVBA include the following:

Job Titles	Duties	Tasks
Accounts Assistant	Classification and preparation of accounts documents	<ul style="list-style-type: none"> • Prepares source documents • Prepares journals • Classifies ledger accounts • Prepares ledger accounts • Balancing ledger accounts

Job Titles	Duties	Tasks
		<ul style="list-style-type: none"> • Posts cash, bank and discount transactions in the cashbook (including contra entries) • Prepares a trial balance • Prepares financial statements (incomes, expenses, gross profit, net profit, assets, liabilities and capital) • Prepares bank reconciliation statement
Business Administrative Assistant	Perform business administrative duties	<ul style="list-style-type: none"> • Make consultations • Receive goods • Verify documents • Inspect goods • Secure good • Account/weigh goods • Stuck goods • Prepare requisition forms for supply of goods • Monitor stock level • Provide physical security

Focus of Education

The focus of education for NCBA should emphasise the following aspects of learning:

- i) Competence-based education and training
- ii) Modularisation of programmes
- iii) Real life project implementation
- iv) Practical assignments and tests
- v) Integrated education (knowledge, skills and attitude)
- vi) Innovation and initiative (learning to solve problems that one has never encountered before)
- vii) Upward mobility and concentric curriculum: first year gives a picture of the later years and the profession (intensification)
- viii) Entrepreneurship skills development
- ix) Health, safety, security and environmental considerations
- x) Sports, clubs and social interactions
- xi) Focus on the disabled, gender, marginalised groups and equity

- xii) Sustainability, professional practice, general and specialised law
- xiii) Modularised courses
- xiv) Internship

Roles of Learners and Academic and Administrative Staff

Individuals, groups and institutions in the education sector have roles and responsibilities they play to make teaching and learning a smooth, pleasurable and constructive process. Following are some of the roles of learners and teaching & administrative staff during the training.

Roles of Learners

A learner must seriously bear in mind that learning requires great commitment. The learner should:

- i) Participate fully in class work and assignments.
- ii) Be resourceful in group and personal research.
- iii) Seek guidance.
- iv) learn to communicate - oral presentation, report writing and development of personal interactive skills.
- v) Learn to solve problems she/he has never faced before (initiation and innovation).
- vi) Participate in community-based real life projects.
- vii) Serve as ambassadors of the institution to the world of work.
- viii) Learn to work independently and as part of a team.
- ix) Keep time and manage oneself and other people effectively.
- x) Participate in sports, social and guild activities.
- xi) Participate in environment, health, safety and security awareness as well as preservation activities.
- xii) Practice leadership roles.
- xiii) Develop practical and entrepreneurship skills to enable him/her start up projects on his/her own.
- xiv) Maintain discipline in and outside the institution.**

Role of Teaching Staff

The teaching staff should:

- i) Prepare schemes of work and lesson plans.
- ii) Keep records of attendance, assessment and discipline.
- iii) Serve as teachers, lecturers, supervisors and coaches.
- iv) Serve as consultants/supervisors for learners' projects and assignments.
- v) Assess learners' performance.
- vi) Contribute to continuing innovation in education.
- vii) Counsel and guide learners on their career and social issues that may affect their studies.
- viii) Arrange for and carry out internship placement and supervision.
- ix) Arrange industrial tours and site visits.
- x) Prepare learners for project work as well as assess and record learners' progress.
- xi) Guide learners in project design and writing.
- xii) Collaborate in interdisciplinary activities.
- xiii) Assess effectiveness of the courses.
- xiv) Exhibit high ethical standards and act as role models to the profession.
- xv) Carry out research, write papers or publish technical books.
- xvi) Constantly update themselves on the industry's developments and requirements.

Role of Administrative Staff

The administrative staff should:

- i) Keep custody of institute property (inventories).
- ii) Plan for smooth running of the institution (mobilise funds and human resources).
- iii) Ensure equity and gender equality.
- iv) Link the institution with government, world of work and other stakeholders.
- v) Support and facilitate learners' activities.
- vi) Carry out admission of learners.
- vii) Maintain and uphold the good image of the institution.
- viii) Assess the performance of staff and relevance of courses.
- ix) Ensure high academic standards of the institution.
- x) Arrange for graduations and regular meetings of alumni.

- xi) Maintain ethical and moral conduct.
- xii) Ensure a safe and conducive learning environment.
- xiii) Provide learners with adequate learning materials.
- xiv) Allow and facilitate inter-institutional activities.
- xv) Ensure co-curricular management and its implementation.
- xvi) Appraise staff performance.
- xvii) Ensure security of learners and their property.
- xviii) Ensure discipline among staff and learners.
- xix) Recommend staff for promotion or disciplinary action.
- xx) Appraise other staff.
- xxi) Provide regular support to teaching and learning process.

Effective Learning Environment

For successful implementation of NCBA programme, an effective learning environment must be provided, which includes:

- i) Adequate physical infrastructure such as classrooms, laboratories, workshops and libraries equipped with relevant teaching and learning resources.
- ii) Electronic learning and teaching environment (ELE) such as use of computers, projectors, printers, photocopiers and printers to support teaching and learning processes.
- iii) Use of materials such as audio-visual aids, books, manuals, journals and equipment that offer learners and teachers professional situations.
- iv) Adequate facilities to cater for administration and other logistical terms that adequately support the educational process.
- v) Medical facilities, proper hygiene and sanitation, proper working and studying environment, good feeding, welfare and security for the learners and staff.
- vi) Proper motivation and inspiration of staff and learners to attract commitment for the certificate course.
- vii) Organisation of seminars, workshops and exhibitions, as well as sites and field visits.
- viii) A platform for learners and staff to air out their views such as representation on governing councils.
- ix) Professional personnel to adequately maintain all facilities such as sanitation.

Co-curricular Activities

Co-curricular activities are part of the institutional activities that enhance the teaching and learning process. Therefore, the institution should;

- i) Ensure that there are adequate sports and recreational facilities.
- ii) Provide an effective learners' guild through which sports, recreational, religious and cultural activities shall be channelled and organised.

Teaching and Learning Methods

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

1. Discussion

a) Group discussions

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

Guidelines for using group discussion method:

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

- x) Summary of agreed class points and feedback by both the teacher and the learners.

b) Guided discussions

Guidelines for using guided discussion method:

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

2. Case Study

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

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

3. Brainstorming

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

Basic rules for brainstorming

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

4. Buzz method

This is a method of training that requires learners seated near each other to discuss an issue that could have a lot of points or controversies to be agreed upon. The noise is the murmur that the class makes like that of buzz. Therefore, some manageable noise or murmur should not be mistaken for

not learning. This method is good in situations where one cannot conduct effective training due to some external interference such as raining or some learners appearing to be bored, or dozing.

The teacher asks questions on what learners have buzzed on to find out if they have understood.

5. Guided Discovery

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

6. Demonstration

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

7. Illustration

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

8. Guest Speaker

Guest speakers could be local entrepreneurs, government officials, professional practitioners, or community leaders invited to make a presentation to learners. Guest speakers can provide a variety to the entrepreneurship education learning, share experience, add value by engaging learners in an educational or informative manner.

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

9. Role Play

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

The teacher:

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

10. Study Tour

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

11. Field Attachment

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

Summary of the Programme Structure for NCBA

Year 1 Semester 1

Code	Module Name	LH	PH	CH	CU
NCBK 111	Bookkeeping	30	60	60	4
NCCS 112	Basic Communication Skills	30	30	45	3
NCBA 113	Fundamentals of Business Administration	60	30	75	5
NCBE 114	Introduction to Business Ethics	30	30	45	3
NCBS 115	Elements of Business Statistics	60	30	75	5
NCBA 115	Real Life Project 1	15	90	60	4
Total		225	270	360	24

Year 1 Semester 2

Code	Module Name	LH	PH	CH	CU
NCPS 121	Elements of Purchasing and Supplies Management	60	30	75	5
NCBF 122	Elements of Business Finance	60	30	75	5
NCPE 123	Principles of Economics	30	30	45	4
NCCA 124	Computer Application	30	60	60	4
NCED 125	Elements of Entrepreneurship Development	40	40	60	4
NCBA 126	Real Life Project 2	-	120	60	4
Total		220	310	375	26

Year 2 Semester 1

Code	Module Name	LH	PH	CH	CU
NCPM 211	Introduction to Public Sector Management	40	40	60	4
NCBL 212	Introduction to Business Law	30	30	45	3
NCBA 213	Fundamentals of Production Management	40	70	75	5
NCEC 214	Elements of Cost Accounting	40	40	60	4
NCIM 215	Introduction to Marketing	30	30	45	3
NCBA 216	Real Life Project 3	-	120	60	4
Total		180	330	345	23

Year 2 Semester 2

Code	Module Name	LH	PH	CH	CU
NCHR 221	Elements of Human Resource Management	50	50	75	5
NCET 222	Elements of Taxation	40	40	60	4
NCKS 223	Basic Kiswahili	30	30	45	3
NCEA 224	Elements of Auditing	40	40	60	4
NCBA 225	Real Life Project 4	-	120	60	4
NCBA 226	Internship Training	20	220	60	4
Total		170	490	360	24

Detailed Module Description for Year 1 Semester 1

NCBK 111: Bookkeeping

Duration: 60 Hours

Module Overview

This module introduces learner to the fundamental principles and practices of bookkeeping with emphasis on the framework and procedures of recording, classifying and analysing business transactions. The learner will acquire knowledge and understanding of bookkeeping concepts and apply the generally accepted principles to their day-to-day business scenarios. It mainly involves recording of transactions and preparation of source documents, books of account and simple sets of financial statements.

Learning Outcomes

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

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

Sub-module 1: Concepts of Bookkeeping

Duration: 8 Hours

Competences	Contents	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • differentiates between forms of accounting. • describes the activities and elements in the accounting cycle. • identifies the 	<ul style="list-style-type: none"> • Definition of bookkeeping • Distinction between bookkeeping and accounting • Forms of accounting: <ul style="list-style-type: none"> - Financial accounting - Cost accounting - Management accounting 	<ul style="list-style-type: none"> • Let learners brainstorm on the differences between bookkeeping and accounting. • Lead a guided discussion on the different forms of accounting. • Assign learners to

Competences	Contents	Teaching and Learning Strategies
users and uses of accounting information. • applies accounting concepts, bases and standards.	• Accounting cycle • Importance of accounting information • Users and uses of accounting information • Accounting concepts, bases and standards	identify users and uses of accounting information. • Demonstrate the application of accounting concepts, bases and standards.

Assessment Strategy

Assign learners to:

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

Teaching and Learning Resource

- Financial Reporting Conceptual framework

Sub-module 2: Business Transactions and Source Documents

Duration: 8 Hours

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

Assessment Strategy

Assess learners on recording business transactions in ledger accounts using double entry bookkeeping and extract a trial balance.

Teaching and Learning Resources

- Source documents
- Ledger books

Sub-module 3: Journals

Duration: 4 Hours

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

Assessment Strategy

Task learners to:

- Classify journals according to their purposes.
- Record transactions in journals.

Teaching and Learning Resources

Samples of:

- Invoices
- Vouchers
- Credit notes
- Debit notes
- Receipts
- Journal books

Sub-module 4: Double Entry System and Ledgers

Duration: 8 Hours

Competence	Content	Teaching and Learning Strategies
The learner applies double entry rules in recording transactions in ledger accounts.	<ul style="list-style-type: none"> • Concept of double entry • Double entry rules • Meaning of a ledger • Classification of ledger accounts • Source documents • Preparation of ledger accounts • Balancing ledger accounts 	<ul style="list-style-type: none"> • Illustrate the concept of double entry system of bookkeeping. • Let learners identify the source documents used in business and discuss their purposes. • Demonstrate the recording of business transactions. • Guide learners in the balancing of ledger accounts.

Assessment Strategy

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

Teaching and Learning Resources

- Source documents
- Ledger books

Sub-module 5: Cashbooks

Duration: 8 Hours

Competences	Content	Teaching and Learning Strategies
<p>The learner:</p> <ul style="list-style-type: none"> • categorises a cashbook as a book of original/prime entry (journal) as well as a principle book of accounts (ledger). • identifies different types of cashbooks. • records transactions in cashbooks. • prepares a petty cashbook following the imprest system. 	<ul style="list-style-type: none"> • Cashbook as a book of original or prime entry (cash receipts and cash payments journal) • Cashbook as a ledger book (with debit and credit sides taking on double entry) • Types of cashbooks: Single column, Double column, and Three column cashbooks • Posting cash, bank and discount transactions in the cashbook (including contra entries) • Two column cashbook • Three column cashbook • Petty cashbook 	<ul style="list-style-type: none"> • Let learners discuss the purpose of preparing cashbooks for the business. • Guide learners on the types of cashbooks. • Provide learners with information from which to prepare different cashbooks. • Demonstrate the preparing of a petty cashbook using imprest system.

Assessment Strategy

- Give learners exercises to prepare different cashbooks.

Teaching and Learning Resources

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

Sub-module 6: Trial Balance

Duration: 6 Hours

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

Assessment Strategy

Give learners exercises to:

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

Teaching and Learning Resources

- Ledger books
- Structure of a trial balance

Sub-module 7: Preparation of Financial Statements

Duration: 10 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> defines elements of financial statements. prepares trading profit or loss 	<ul style="list-style-type: none"> Elements of financial statements (incomes, expenses, gross profit, net profit, assets, liabilities and capital) Trading account and determination of gross profit or gross loss Profit and loss account and the 	<ul style="list-style-type: none"> Guide learners in classifying financial information into elements of financial statements. Demonstrate the

Competences	Content	Teaching and Learning Strategies
account and balance sheet. • interprets the balance sheet equation.	determination of net profit or net loss • Combined trading, profit and loss account • Accounting equation and the balance sheet • Balance sheet and determination of financial position	preparation of financial statements. • Task learners to prepare final accounts and balance sheet using different formats.

Assessment Strategy

- Provide learners with information to prepare financial statements.

Teaching and Learning Resources

- Financial statements
- Accounting manuals
- Calculator
- Ruler

Sub-module 8: Bank Reconciliation

Duration: 8 Hours

Competences	Content	Teaching and Learning Strategies
<p>The learner:</p> <ul style="list-style-type: none"> analyses the importance of bank reconciliation. prepares a bank statement. identifies the discrepancies between a cashbook and a bank statement. adjusts the cashbook. reconciles the cashbook and the bank statement. 	<ul style="list-style-type: none"> The need for bank reconciliation Posting bank transactions in the bank statement Comparing the cashbook and the bank statement (practical) Causes of differences between the cashbook and the bank statement Adjusting or amending the cashbook Preparation of bank reconciliation statement starting with: <ul style="list-style-type: none"> Cashbook balance Bank statement balance Bank overdraft 	<ul style="list-style-type: none"> Demonstrate the correction of discrepancies between a cashbook and a bank statement. Guide learners to correct the cashbook and prepare bank reconciliation statements.

Assessment Strategy

Give learners tasks to:

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

Teaching and Learning Resources

- Bank deposit slips
- Bank withdraw forms
- Cheques
- Cashbooks
- Bank statements

Suggested References

Elliott, B. & Elliott, J. (2007). *Financial Accounting and Reporting* (6th Ed).
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Frank wood & Sangster (2009). *Business Accounting 1* (12th Ed). Pitman
Publishers, London.

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

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

Stickney, C.P. & Weil, R.L. (2008). *Financial Accounting: An Introduction to
Concepts, Methods and Uses*. Mason, South-Western College

NCCS 112: Basic Communication Skills

Duration: 45 Hours

Module Overview

This module provides the learner with an opportunity to develop skills to communicate and get along with others through writing, speaking, listening and interpreting of body language. The learner will acquire skills needed to perform business work such as inviting customers, consulting, giving the necessary advice and making simple business reports.

Learning Outcomes

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

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

Sub-module1: Introduction to Communication

Duration: 4 Hours

Competences	Content	Teaching and Learning Strategy
The learner: <ul style="list-style-type: none"> • defines communication. • identifies the importance of communication in business. • classifies the categories of communication. • applies the different forms of communication. 	<ul style="list-style-type: none"> • Meaning of communication • Importance of communication • Classification of communication (internal and external) • Forms of communication (formal and informal) 	<ul style="list-style-type: none"> • Lead learners to brainstorm the definition of communication. • Group learners to discuss the importance of communication in business. • Lead a guided discussion on the types and forms of communication. • Demonstrate to learners the types of communications.

Assessment Strategy

Task learners to identify the types and forms of communication.

Teaching and Learning Resources

- Samples of internal and external correspondences

Sub-module 2: Grammar

Duration: 6 Hours

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

Assessment Strategy

- Give learners tasks to construct sentences using nouns, verbs, adverbs and pronouns.
- Task learners to apply different tenses to construct meaningful sentences.

Teaching and Learning Resources

- Samples of speeches
- English dictionary
- List of nouns, pronouns, verbs, adverbs, adjectives and conjunctions
- Audio recordings

Sub-module 3: Communication Process

Duration: 6 Hours

Competences	Content	Teaching and Learning Strategy
<p>The learner:</p> <ul style="list-style-type: none"> • describes the elements of communication. • develops the communication channel. • identifies barriers to effective communication. • identifies solutions to the barriers to effective communication. 	<ul style="list-style-type: none"> • Elements of the communication process • Channels of communication • Barriers to effective communication • Solutions to the barriers of communication 	<ul style="list-style-type: none"> • Illustrate to learners the communication process. • Illustrate the channels of communication. • Task learners to suggest ways of overcoming barriers to communication.

Assessment Strategy

Assess learners on:

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

Teaching and Learning Resources

- Sender of the message
- Receiver of the message
- Radio
- Television
- Phones
- Noise

Sub-module 4: Written Communication

Duration: 10 Hours

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

Assessment Strategy

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

Teaching and Learning Resources

Samples of:

- Business letters
- Curriculum vitae
- Business reports
- Memorandum
- Notices
- Application letters
- Adverts
- Minutes

Sub-module 5: Oral Communication

Duration: 8 Hours

Competences	Content	Teaching and Learning Strategy
The learner: <ul style="list-style-type: none"> • justifies the importance of oral communication. • organises meetings. • negotiates for better business terms. 	<ul style="list-style-type: none"> • Importance of oral communication • Meetings • Negotiations 	<ul style="list-style-type: none"> • Use a video recording reflecting conduct of oral communication. • Organise role plays for learners to demonstrate meetings and negotiations.

Assessment Strategy

Let learners:

- i) discuss the roles of a chairperson and a secretary to a meeting.
- ii) make class presentations on the conduct of meetings and business negotiations.

Teaching and Learning Resources

- Video tapes
- Recorded speeches

Sub-module 6: Non-verbal Communication

Duration: 6 Hours

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

Assessment Strategy

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

Teaching and Learning Resource

Video tapes

Sub-module 7: Listening

Duration: 5 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> justifies the importance of effective listening. listens effectively. identifies the causes of poor listening skills. 	<ul style="list-style-type: none"> Importance of listening Barriers to effective listening 	<ul style="list-style-type: none"> Organise a video show on listening skills. Conduct role plays on the listening modes.

Assessment Strategy

Assess learners on the listening skills by use of an audio player.

Teaching and Learning Resources

- Video tapes
- Tape recorder
- Radio cassette

Suggested References

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

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

NCBA 113: Fundamentals of Business Administration

Duration: 75 Hours

Module Overview

This module will equip the learner with skills to organise and manage a business entity. The learner will be acquainted with the different forms of business organisations and be set to determine which one to open and run.

Learning Outcomes

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

- i) scan the environment for business opportunities.
- ii) develop business objectives, goals and mission.
- iii) manage a business.

Sub-module 1: Nature and Scope of Business

Duration: 12 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • defines a business. • analyses the nature/features of business. • analyses the purpose of business organisations, and their relationship with the environment. • distinguishes between traditional and modern concept of business. 	<ul style="list-style-type: none"> • Meaning of business • Nature/feature of a business • Scope of a business • Traditional and modern concepts of business. 	<ul style="list-style-type: none"> • Let learners brainstorm the meaning and purpose of business. • Guide learners on the functional areas of a business. • Use diagrams to illustrate the environment of a business.

Assessment Strategy

Give learners homework to research on the traditional and modern concept of business.

Teaching and Learning Resources

Samples of business items such as raw materials, finished products, inventory, stationery

Sub-module 2: Business Organisation

Duration: 16 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • analyses the concepts of business administration. • designs the objectives, goals mission and vision of a firm. • demonstrates an understanding of the role of a business administrator. • identifies the importance of business administration. 	<ul style="list-style-type: none"> • Concept of business administration • Objectives, goals, mission and vision • Functions of a business • Role of business administrator • Importance of business administration 	<ul style="list-style-type: none"> • Discuss with learners the different concepts of business management. • Let learners practice the formulation of objectives, mission and vision statements. • Guide a discussion on the roles of administrative officer. • Let learners buzz over the importance of business administration.

Assessment Strategy

Let learners:

- i) develop organisational objectives, goals, mission and vision.
- ii) describe the roles of a business administrator.

Teaching and Learning Resources

Sample of business goals, missions and visions

Sub-module 3: Business Ownership

Duration: 16 Hours

Competences	Content	Teaching and Learning Strategies
<p>The learner:</p> <ul style="list-style-type: none"> distinguishes between sole proprietorship and partnership. characterizes private and public companies. identifies government corporations. 	<ul style="list-style-type: none"> Sole proprietorship Partnership Private limited companies Public limited companies Co-operatives 	<ul style="list-style-type: none"> Task learners to identify the different types of businesses Discuss with learners the characteristics of different business organisations.

Assessment Strategy

Ask learners to discuss the different types of business ownership.

Teaching and Learning Resources

Samples of:

- Partnership deeds
- Certificates of incorporation
- Trading license
- Articles of association
- Memoranda of association

Sub-module 4: Business Environment

Duration: 20 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • defines business environment. • describes features of a business environment. • analyses the importance of a business environment. • scans the external environment for business purposes. • relates the business functions to the environment. 	<ul style="list-style-type: none"> • Meaning of business environment • Feature of a business environment • Importance of a business environment • External environment • Inter-relationship between business and environment 	<ul style="list-style-type: none"> • Demonstrate the actions that create an impressive environment for business. • Lead a guided discussion on the effects of external environment on business. • Let learners discuss the relationships between businesses and environment.

Assessment Strategy

- i) Let learners discuss how an organisation can regulate its working environment.
- ii) Ask learners to describe how best to cope with changes.

Teaching and Learning Resources

- Internet connections
- Video shows

Sub-module 5: Business in the Society

Duration: 11 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • analyses the impact of business in the society. • identify the role of government in business. 	<ul style="list-style-type: none"> • Role of business in society • Role of government in business • Public trust in business and its determinants 	<ul style="list-style-type: none"> • Lead a guided discussion on the importance of business to society. • Give learners tasks to research on the role of government in business.

Assessment Strategies

Task learners to discuss the role of:

- i) business to society.
- ii) government towards business.

Teaching and Learning Resources

- Internet connections
- Video shows

Suggested References

- Balunywa, W. (2007). Handbook of Business Management. The Rising Sun Publishers. Kampala.
- Harrison, J. (1990). Office Practice (2nd Edition). Pitman Publishing. London
- Mullins, L. (2007). Management and Organisational Behaviour. (8th Edition). British Library Cataloguing. London.
- N.A Saleemi, N.A. (2000). Office Organisation and Practice Simplified
- Shaw, J. (2008). Office Administration and Management. (5th Edition). Macdonald Evans Ltd Pitman Publishing. London.
- Telsian, P.C. (2003). Business Organisation and Management. Pearson Education. New Jersey.

NCBE 114: Introduction to Business Ethics

Duration: 45 Hours

Module Overview

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

Learning Outcomes

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

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

Sub-module 1: Concepts of Business Ethics

Duration: 9 Hours

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

Assessment Strategies

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

Teaching and Learning Resources

- Film shows
- Business norms
- Internet

Sub-module 2: Organisational Ethics

Duration: 10 Hours

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

Assessment Strategy

Test learners on the importance of business ethics.

Teaching and Learning Resources

Samples of business rules and regulations

Sub-module 3: Managerial Ethics

Duration: 10 Hours

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

Assessment Strategies

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

Sub-module 4: Unethical Behaviour

Duration: 16 Hours

Competences	Content	Teaching and Learning Strategy
The learner: <ul style="list-style-type: none"> defines unethical behaviour. analyses unethical issues relating to business. sets mitigation measures to control unethical behaviours in business. 	<ul style="list-style-type: none"> Meaning of unethical behaviour Recognising unethical behaviour Fraud in business Corruption Conflict of interest Organisational violence Consequences of unethical behaviour Controlling unethical behaviour 	Let learners role-play unethical behaviours and how they can be minimised.

Suggested References

- Duska, R. F. (2007). *Contemporary Reflections on Business Ethics*, Vol 23. Springer. Boston.
- Halbert, T. & Ingulli, E., (2003). *Law and Ethics in Business Environment*. (4th Edition). South-Western Publishing Company. New York.
- Michael, E.P. and Mark, R. K. (2006). *Strategy and Society: The Link between Competitive Advantage and Social Responsibility*. Harvard Business Review.
- Stanwick, P. (2013). *Understanding Business Ethics*. (2nd Edition). Auburn University Printing and Publication. Auburn
- William, M.E. and Edward F.R. (2008). *A Stakeholder Theory of Modern Corporation: Kantian 2 Ethical Theory of Business*; NJ: Prentice Hall. New Jersey

NCBS 115: Elements of Business Statistics

Duration: 75 Hours

Module Overview

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

Learning Outcome

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

Sub-module 1: Introduction to Business Statistics

Duration: 10 Hours

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

Assessment Strategy

Task learners to discuss the uses of statistics in a business.

Teaching and Learning Resource

- Samples of statistics

Sub-module 2: Data

Duration: 14 Hours

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

Assessment Strategy

Give learners exercises to present data on graphs.

Teaching and Learning Resources

- Sample questionnaires
- Graph paper
- Samples of classified data
- Ruler

Sub-module 3: Measures of Central Tendency

Duration: 16 Hours

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

Assessment Strategy

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

Teaching and Learning Resources

- Graph paper
- Scientific calculator
- Mathematical tables
- Ruler

Sub-module 4: Measures of Dispersion

Duration: 14 Hours

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

Assessment Strategy

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

Teaching and Learning Resource

- Calculator

Sub-module 5: Probability Analysis

Duration: 12 Hours

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

Assessment Strategy

Give learners practical exercises to demonstrate the probability events.

Teaching and Learning Resources

- Mathematical tables
- Coins
- Dice
- Play cards
- Specimen questionnaires

Sub-module 6: Sampling Mechanism

Duration: 9 Hours

Competence	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> determines the nature and scope of sampling theory. applies methods of sampling in data collection. 	<ul style="list-style-type: none"> Nature and scope of sampling Methods of sampling: <ul style="list-style-type: none"> Simple random sampling Stratified Cluster Quota Systematic 	<ul style="list-style-type: none"> Lead a guided discussion on sampling theory. Demonstrate sampling methods of data collection for the learners to practice.

Assessment Strategy

Assess learners on the different sampling methods.

Teaching and Learning Resources

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

Suggested References

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

NCBA 116: Real Life Project 1

Duration: 120 Hours

Module Overview

This module introduces the learner to real-life work activities which sparks creativity and develops his/her business service skills in accounting context.

Learning Outcome

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

Project Identification and Planning

Duration: 120 Hours

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

Sample Projects

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

- Running a canteen
- Mobile money outlets
- Dealing in stationery
- Jewelleries
- Cosmetics
- Fish mongering
- Food kiosks
- Snacks and beverages

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

Suggested References

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

Detailed Modules Description for Year 1 Semester 2

NCPS 121: Elements of Purchasing and Supplies Management

Duration: 75 Hours

Module Overview

This module introduces the learner to the basic concepts of purchasing and supplies management.

Learning Outcomes

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

- i) evaluate and source potential suppliers.
- ii) purchase goods for business.

Sub-module 1: Concepts of Purchasing

Duration: 9 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • observes the functions of the purchasing department. • exhibits the roles of a purchasing officer. • classifies purchases. 	<ul style="list-style-type: none"> • Meaning of purchasing and supplies • Functions of the purchasing department • Roles of the purchasing officer • Classification of purchases • Types of organisational buyers 	<ul style="list-style-type: none"> • Let learners brainstorm the meaning of purchasing and supplies. • Lead a discussion on the functions of the purchasing department. • Guide learners on the roles of the purchasing officer. • Let learners brainstorm the types of organisational buyers.

Assessment Strategies

Test learners on the:

- i) functions of the purchasing department.
- ii) roles of the purchasing officer.
- iii) classification of purchases.

Sub-module 2: Specification of Purchases

Duration: 10 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • defines purchases specification. • applies various methods to specify purchases. • writes specifications for goods and services. 	<ul style="list-style-type: none"> • Meaning of purchases specification • Methods of specification • Contents of a specification • Factors to consider when writing specifications for goods and services • Advantages of specifying goods 	<ul style="list-style-type: none"> • Let learners brainstorm what they understand with purchases specification. • Discuss the methods of specification. • Discuss the contents of a specification. • Give learners exercises to research on the factors and advantages of specifying goods.

Assessment Strategies

Assess learners on the:

- i) factors to consider when writing specifications for goods and services.
- ii) advantages of specifying goods.

Sub-module 3: Purchasing Process

Duration: 10 Hours

Competences	Content	Teaching and Learning Strategies
<p>The learner:</p> <ul style="list-style-type: none"> • observes the purchasing process cycle. • sets the documents for use in the purchasing of goods/services. • analyses the importance of documentation in the purchasing process. 	<ul style="list-style-type: none"> • Stages of the purchasing process • Documents used in the purchasing process • Importance of documentation in the purchasing process 	<ul style="list-style-type: none"> • Illustrate the purchasing process. • Ask learners to identify the documents used in the purchasing process. • Lead a guided discussion on the importance of documentation in the purchasing process.

Assessment Strategy

Give learners exercises on the purchasing process.

Teaching and Learning Resources

- Samples of local purchases orders
- Invoices
- Receipts
- Cheques
- Goods received notes

Sub-module 4: Purchasing Function

Duration: 14 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> analyses the importance of the purchasing function in the organisation. connects the purchasing department to other departments. applies various models to purchase goods/services. 	<ul style="list-style-type: none"> Meaning of purchasing function Importance of purchasing function in the organisation structure Relationship between purchasing and other departments Purchasing models <ul style="list-style-type: none"> Centralised purchasing Decentralised purchasing 	<ul style="list-style-type: none"> Lead a guided discussion on the importance of the purchasing functions in an organisation. Illustrate the relationship between purchasing and other departments. Illustrate the purchasing models.

Assessment Strategy

Test learners on:

- the importance of purchasing functions to an organisation.
- the centralised and decentralised purchasing models.

Teaching and Learning Resources

- Requisition forms
- Price lists

Sub-module 5: Supplier Sourcing and Evaluation

Duration: 14 Hours

Competences	Content	Teaching and Learning Strategies
<p>The learner:</p> <ul style="list-style-type: none"> • selects the option for sourcing suppliers of goods/services. • identifies the source of supplier information. • evaluates the suppliers for goods/services. • analyses the advantages of sourcing suppliers. 	<ul style="list-style-type: none"> • Supplier sourcing options • Sources of supplier information • Supplier evaluation • Advantages and disadvantages of each sourcing option 	<ul style="list-style-type: none"> • Let learners discuss the options of sourcing suppliers. • Lead a brainstorming session on the sources of information about suppliers of goods/services. • Let learners discuss the advantages and disadvantages of sourcing suppliers.

Assessment Strategy

Assess learners on the sources of suppliers for business goods/services.

Teaching and Learning Resources

- Bid documents
- List of distributors
- Newspapers
- Business magazines

Sub-module 6: Developments in Purchasing

Duration: 18 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • applies different medias to purchase goods. • observes the purchasing ethics. 	<ul style="list-style-type: none"> • Electronic purchasing • Green purchasing • Purchasing ethics 	<ul style="list-style-type: none"> • Demonstrate the purchasing of goods/services using electronic and the green means. • Guide learners on the ethical code of purchasing items.

Assessment Strategy

Give learners homework to research on the developments in purchasing and make class presentations.

Teaching and Learning Resources

- Internet connections
- PPDA Act

Suggested References

- Max. M. (2011). Essentials of Inventory Management. (2nd Edition) Amucom, New York.
- Semanik, J. & Sollish, F. (2012). The Procurement and Supply Manager's Desk Reference. (2nd Edition). John Willey & Sons Inc. New York.
- Sunil, C. (2015). Supply Chain Management: Strategy, Planning and Operation. (Global Edition). Pearson Education Ltd. Harlow.

NCBF 122: Elements of Business Finance

Duration: 75 Hours

Module Overview

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

Learning Outcomes

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

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

Sub-module 1: Concepts of Business Finance

Duration: 8 Hours

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

Assessment Strategy

Give learners:

- i) Exercise on the functions of a financial manager.

- ii) Assignment on the importance of financial management.

Teaching and Learning Resources

- Business articles
- Newspapers

Sub-module 2: Value and Return for Money

Duration: 14 Hours

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

Assessment Strategy

Give learners exercises to compute the present and future values for money.

Teaching and Learning Resources

- Electronic calculators

Sub-module 3: Sources of Business Finance

Duration: 10 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • determines the sources of business 	<ul style="list-style-type: none"> • Short term sources of finance • Long term sources of finance 	<ul style="list-style-type: none"> • Lead a guided discussion on the sources of business finance.

Competences	Content	Teaching and Learning Strategies
financing. • computes the cost of capital.	• Cost of capital	• Illustrate the computation for cost of capital.

Assessment Strategy

Give learners a test on the sources of business finance.

Teaching and Learning Resources

- Business articles
- Newspapers
- Electronic calculators

Sub-module 4: Investment Decision

Duration: 14 Hours

Competences	Content	Teaching and Learning Strategies
The learner: • defines investment • discusses the importance of capital budgeting decision. • describes the capital budgeting process. • applies the techniques of investment appraisal.	• Nature of the Investment • Importance of the capital budgeting decision • The capital budgeting process • Techniques of investment appraisal (PBP & NPV) • Risks and uncertainties in investment	• Guide learners in a discussion on the importance of capital budgeting decision. • Illustrate the capital budgeting process. • Guide learners to appraise investments.

Assessment Strategy

Test learners on investment appraisal using payback period (PBP) and net present value (NPV).

Teaching and Learning Resources

- Sample budgets
- Electronic calculators

Sub-module 5: Working Capital Management

Duration: 15 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • defines working capital. • appreciates the importance of working capital. • identifies the determinants of working capital. • evaluates working capital financing alternatives. • sets measures for managing cash, inventory and accounts receivables. 	<ul style="list-style-type: none"> • Meaning of working capital • Importance of working capital • Determinants for working capital • Working capital financing • Management of cash, inventory and accounts receivables 	<ul style="list-style-type: none"> • Let learners brainstorm the concept of working capital. • Group learners to discuss the: <ul style="list-style-type: none"> - importance of working capital - determinants of working - Management of cash, inventory and accounts receivables.

Assessment Strategy

Give learners exercises to make a presentation on:

- How to manage cash, inventory and debts.
- The importance of working capital, and determinants of working capital financing.

Teaching and Learning Resource

- Components of working capital

Sub-module 6: Dividend Decision

Duration: 14 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • identifies types of dividends. • justifies the importance of dividends to the firm. • determines the method of paying dividends. 	<ul style="list-style-type: none"> • Types of dividends • Importance of dividends to the firm • Modes of paying dividends 	<ul style="list-style-type: none"> • Guide a discussion on the types and importance of dividends to the firm. • Demonstrate the different modes of paying dividends.

Assessment Strategy

Assess learners on the importance and types of dividends.

Teaching and Learning Resources

- Financial reports from organisations
- Investment appraisal forms

Suggested References

- Campsey, B.J, Bringham, E. D. (1995). Introduction to Business Finance. Dryden Publishers. Illinois.
- Kabali, M. (2008). Basic Financial Management and Policy
- Maheshwari, S.N. (2004). Financial Management Principles and Practice. (9th Edition). Sultan Chand & Sons Ltd. Delhi.

NCPE 123: Principles of Economics

Duration: 45 Hours

Module Overview

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

Learning Outcomes

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

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

Sub-module 1: Economic Concepts

Duration: 4 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • makes choices basing on the resources available. • analyses the prevailing economic systems. • applies the knowledge of 	<ul style="list-style-type: none"> • Definition of economics • Importance of studying economics • Fundamental economic problems of man (i.e. scarcity, choice, opportunity cost and production possibility frontier) • Economic questions • Economic systems 	<ul style="list-style-type: none"> • Let learners brainstorm the importance of economics. • Guide a discussion on the economic problems and on how they affect customer decision making. • Discuss with

Competences	Content	Teaching and Learning Strategies
economic questions in real life situations.	<ul style="list-style-type: none"> • Positive versus normative Economics • Microeconomics versus macroeconomics 	learners the different types of economics.

Assessment Strategy

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

Teaching and Learning Resources

- Economic reports
- Newspapers
- Journals

Sub-module 2: Price Theory

Duration: 4 Hours

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

Assessment Strategy

Task learners to:

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

Teaching and Learning Resources

- Price lists
- Graph paper

Sub-module 3: Consumer Behaviour

Duration: 4 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • analyses the trends of customer behaviour. • relates the utility theories to the prevailing consumer behaviour. • draws graphically the budget line of the consumer. 	<ul style="list-style-type: none"> • Cardinal utility theory • Ordinal utility theory • Budget line of the consumer 	<ul style="list-style-type: none"> • Demonstrate how the cardinal and ordinal theories of economics can be applied in a Ugandan economic system. • Guide learners on how to determine a graphical budget line of a consumer.

Assessment Strategy

Give learners homework to research on the assumptions of the cardinal and ordinal utility theories and how they relate to the economic conditions in Uganda.

Teaching and Learning Resources

- Economic reports
- Newspapers
- Journals

Sub-module 4: Production Theory

Duration: 7 Hours

Competences	Content	Teaching and Learning Strategies
<p>The learner:</p> <ul style="list-style-type: none"> identifies the types, stages and factors of production. classifies tasks in the production process. determines the cost of production. describes the economies and diseconomies of scale. determines the location, revenue and profit of the firm. 	<ul style="list-style-type: none"> Types of production (Direct and Indirect) Stages of production Factors of production Specialisation and division of labour Costs of production Economies and diseconomies of scale Location of a firm Theory of revenue and profit 	<ul style="list-style-type: none"> Guide learners to brainstorm the types, stages and factors of production. Task learners to compute the cost of production. Illustrate the graphical representation of economies and diseconomies of scale. Let learners discuss in groups the factors to consider when selecting the location of a firm.

Assessment Strategies

Assess learners on the:

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

Teaching and Learning Resources

- Economic reports
- Newspapers
- Journals
- YouTube

Sub-module 5: Market Structures

Duration: 4 Hours

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

Assessment Strategy

Assess learners on the different market structures.

Teaching and Learning Resources

- Economic reports
- Newspapers
- Journals
- YouTube

Sub-module 6: National Income

Duration: 6 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> computes the level of national income. justifies the uses and limitations of measuring national 	<ul style="list-style-type: none"> Definition national income Approaches to the measurement of national income 	<ul style="list-style-type: none"> Illustrate how national income figures are measured. Lead a guided discussion on the importance of national

Competences	Content	Teaching and Learning Strategies
<p>income.</p> <ul style="list-style-type: none"> analyses the inflows and outflows of a nation's income. compares national income and the standard of living. computes and interprets the price indices. computes the equilibrium level of the nation's income. invests and saves income. 	<ul style="list-style-type: none"> Circular flow of income Uses of national income statistics, (GDP, GNP, per capita income) Problems faced in compiling national income statistics 	<p>income statistics.</p> <ul style="list-style-type: none"> With the help of a case study, let learners discuss the problems encountered in measuring national income figures. Illustrate the circular flow of income. Give learners tasks to compute price indices.

Assessment Strategy

Give learners exercises to compute the national income statistics.

Teaching and Learning Resources

- National budgets
- Uganda National Bureau of Statistics reports
- Uganda Revenue Authority (URA) reports

Sub-module 7: Money and Banking

Duration: 6 Hours

Competences	Content	Teaching and Learning Strategies
<p>The learner:</p> <ul style="list-style-type: none"> identifies good money. describes the functions of 	<ul style="list-style-type: none"> Definition, functions and qualities of good money Functions of 	<ul style="list-style-type: none"> Guide learners to discover the qualities and functions of money from their daily experiences. Invite a bank official to give a

Competences	Content	Teaching and Learning Strategies
money. <ul style="list-style-type: none"> • explains the functions of commercial and central banks. • operates as a banking agent. • uses e-banking to run business. 	commercial banks <ul style="list-style-type: none"> • Functions of a central bank • Emerging trends in banking: <ul style="list-style-type: none"> - Agent-banking - E-banking - Mobile money banking 	public lecture on the functions of commercial and central banks. <ul style="list-style-type: none"> • Organise learners to identify non-banking financial organisations. • Demonstrate the e-banking process using e-banking application in a mobile phone. • Go with learners to visit an agent banking outlet.

Assessment Strategies

Assess learners on:

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

Teaching and Learning Resources

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

Sub-module 8: Inflation

Duration: 4 Hours

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

Assessment Strategy

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

Teaching and Learning Resources

- Inflation rate charts
- Price list charts
- Receipts

Sub-module 9: International Trade

Duration: 6 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> applies the terms used in international trade correctly. justifies the importance of 	<ul style="list-style-type: none"> Importance of international trade Problems of international trade Terms used in international trade Restrictions to 	<ul style="list-style-type: none"> Guide learners on the importance of international trade. Lead a guided discussion on the problems a country like Uganda may

Competences	Content	Teaching and Learning Strategies
international trade. • analyses the problems of trading internationally.	international trade • Foreign aid	encounter when it involves in international trade.

Assessment Strategy

Assess learners on the Importance of international trade

Teaching and Learning Resources

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

Suggested References

- Birungi, P. & Mutenyo. (2001). Principles of Economics. Kampala, Uganda
- Harvey, J. (1997). Modern Economics. MacMillan Education Publishers. London.
- Koutsoyiannis, A. (1979). Modern Micro Economics. (2nd Edition). MacMillan Education Ltd. New Delhi.
- Lipsey, G. R., (1999). Introduction to Positive Economics (12th Edition). The Addison-Wesley Publishers. Boston.
- Saleemi, N. A. (1991). Economics Simplified. Edward Elgar Publishing Ltd. Northampton.
- Ssentamu, J. D. (2010). Basic Economics for East Africa: Concepts, Analysis and Applications. Fountain Publishers. Kampala
- Tayebwe, B. M. (2007). Basic Economics. Fountain Publishers. Kampala

NCCA 124: Computer Applications

Duration: 60 Hours

Module Overview

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

Learning Outcome

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

Sub-module 1: Introduction to Computer

Duration: 8 Hours

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

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

Assessment Strategy

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

Teaching and Learning Resources

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

Sub-module 2: Operating System

Duration: 6 Hours

Competences	Content	Teaching and Learning Strategies
<p>The learner:</p> <ul style="list-style-type: none"> classifies the computer operating systems. describes the operation of the computer system. identifies the benefits of using the computer operating systems. installs and uninstalls Windows operating system, application software and other support programmes. 	<ul style="list-style-type: none"> Types and classification of operating systems Functions of an operating system Benefits of operating systems Installation of Windows operating system and application software 	<ul style="list-style-type: none"> Assign learners to research on the types and classifications of operating systems and make class presentations. Lead a guided discussion on a computer operating system and its functions. Guide learners through a discussion on types, classification and benefits of computer operating systems. Demonstrate the procedure of installing and uninstalling an operation system and other support computer programmes.

Assessment Strategy

Give learners assignments to install and uninstall the computer operating system.

Teaching and Learning Resources

- Computers with installed operating system

Sub-module 3: Desktop Main Menu

Duration: 6 Hours

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

Assessment Strategy

Assign learners to:

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

Teaching and Learning Resources

- Functioning computers
- Monitors/screens
- Power

Sub-module 4: Word Processing

Duration: 12 Hours

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

Assessment Strategy

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

Teaching and Learning Resources

- Computers
- Power source
- Power cable
- Monitor

Sub-module 5: Printing, Scanning and Copying Documents

Duration: 4 Hours

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

Assessment Strategy

Give learners tasks to type and print documents.

Teaching and Learning Resources

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

Sub-module 6: Microsoft Excel

Duration: 8 Hours

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

Assessment Strategy

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

Teaching and Learning Resources

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

Sub-module 7: Internet and E-mail

Duration: 8 Hours

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

Assessment Strategy

Give learners exercises to:

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

Teaching and Learning Resources

- Computers
- Internet connections

Sub-module 8: Basic Networking

Duration: 8 Hours

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

Assessment Strategy

Give learners assignments to send messages through LAN.

Teaching and Learning Resources

- Internet router
- Data cable

- Computer
- Local Area Network connections

Suggested References

Bazi, M, Baguma, I. & Anjoga, H. (2007). Unmasking Information Communication Technology. (1st Ed). Kampala, Uganda.

Saleem N.A. (1997). Electronic Data Processing Simplified. Publishers, Nairobi. Kenya.

NCED 125: Elements of Entrepreneurship Development

Duration: 60 Hours

Module Overview

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

Learning Outcomes

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

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

Sub-module 1: Concepts of Entrepreneurship

Duration: 6 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • defines entrepreneur and entrepreneurship. • observes the qualities of an entrepreneur. • identifies the types of entrepreneurs 	<ul style="list-style-type: none"> • Entrepreneur and entrepreneurship • Characteristics /qualities of an entrepreneur • Types of entrepreneurs • Roles of an 	<ul style="list-style-type: none"> • Let learners brainstorm the differences between entrepreneur and entrepreneurship. • Let learners discuss in groups the qualities of a good entrepreneur and make presentations. • Lead a guided discussion

Competences	Content	Teaching and Learning Strategies
and what they do. <ul style="list-style-type: none"> justifies the roles of entrepreneurs in the community. describes entrepreneurship process. identifies the barriers to entrepreneurship development. 	entrepreneur <ul style="list-style-type: none"> Entrepreneurship process Barriers to entrepreneurship development 	on the types and roles of entrepreneurs in the community. <ul style="list-style-type: none"> Illustrate the process followed by entrepreneurs to create business. Guide learners on the barriers to entrepreneurship development.

Assessment Strategy

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

Sub-module 2: Creativity and Innovation

Duration: 10 Hours

Competences	Contents	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> distinguishes between creativity and innovation. demonstrates the characteristics of a creative person. analyses the types and causes of innovation. identifies barriers to creative and innovation thinking. justifies the benefits 	<ul style="list-style-type: none"> Distinction between creativity and innovation Characteristics of a creative person Types of innovation Causes of innovation Characteristics of innovative people Barriers to creative and 	<ul style="list-style-type: none"> Let learners brainstorm the differences between creativity and innovation. Give learners tasks to research on the characteristics of creative and innovative persons. Lead a guided discussion on the barriers to creative thinking.

Competences	Contents	Teaching and Learning Strategies
of innovation to small businesses. <ul style="list-style-type: none"> generates business ideas for setting up a business. 	innovation thinking <ul style="list-style-type: none"> Benefits of innovation to small business Sources of business ideas 	<ul style="list-style-type: none"> Group learners to discuss the benefits of innovation in business and make classroom presentations. Guide a brainstorming session on the sources of business ideas.

Assessment Strategies

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

Sub-module 3: Business Opportunities

Duration: 8 Hours

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

Competences	content	Teaching/Learning Strategies
of businesses success/failure.	<ul style="list-style-type: none"> Reasons for success / failure of businesses 	discussion on the forms of business ownership.

Assessment Strategies

- i) Let learners discuss the different forms of business ownership.
- ii) Give learners an assignment on the causes of business success and failure.

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

Duration: 10 Hours

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

Assessment Strategy

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

Sub-module 5: Business Planning

Duration: 10 Hours

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

Assessment Strategy

Task learners to prepare a simple business plan.

Teaching and Learning Resources

- Samples of business plans

Sub-module 6: Managing a Business

Duration: 10 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • scans the environment within which to run a 	<ul style="list-style-type: none"> • Business environment • Business risks 	<ul style="list-style-type: none"> • Lead a discussion on how to manage a business in a changing

business. <ul style="list-style-type: none"> identifies the risks involved in managing a business. sets measures to sustain competition in business. exhibits good leadership skills to promote implementation of the business plans. 	<ul style="list-style-type: none"> Sustaining competitiveness of a business Leadership and motivation in a business 	environment. <ul style="list-style-type: none"> Invite an industrialist to guide learners on the risks involved in business and how to sustain competitiveness. Demonstrate the best leadership styles for learners to emulate.
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Assessment Strategy

Give learners.

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

Sub-module 7: Entrepreneurship Ethics

Duration: 6 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> appreciates the importance of entrepreneurship ethics. identifies the roles of ethics in entrepreneurship. describes the ethical challenges facing entrepreneurs. identifies solutions to ethical challenges. 	<ul style="list-style-type: none"> Introduction to entrepreneurship ethics Importance of entrepreneurship ethics Ethical challenges facing entrepreneurs Solutions to ethical challenges 	<ul style="list-style-type: none"> Guide group discussions on the importance and roles of ethics in entrepreneurship. Guide a brainstorming session on ethical challenges facing entrepreneurs and how to overcome them.

Assessment Strategy

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

Teaching and Learning Resources

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

Suggested References

- Kuratko (2008). *The Emergence of Entrepreneurship Education: Development, Trends and Challenges*. (9th Edition)
- Brychan, T., Miller, C. & Lyndon, M. (2011). *Innovation and Small Businesses*. Vol.1. Book Publishers. London.
- Greg, B. (2006). *Six Sigma for Small Business*. Entrepreneur Press. Texas.
- Srivastava S.B. (2001). *A Practical Guide to Industrial Entrepreneurs*. Sultan Chand & Sons. New Delhi.
- Timmons, J. A. & Spinelli, S. (2003). *New Venture Creation and Entrepreneurship for the 21st Century*. (6th Edition). McGraw- Hill. Boston

NCBA 126: Real Life Project 2

Duration: 120 Hours

Module Overview

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

Learning Outcomes

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

- i) apply classroom knowledge proactively in a real life money generating activity.
- ii) promote the goods/services.
- iii) sell and deliver goods/services to customers satisfactorily.

Project Implementation

Duration: 120 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • creates awareness of the nature of business. • provides the required goods/service. • records the transactions following the accounting principles. 	<ul style="list-style-type: none"> • Creating awareness • Acquiring stock • Maintaining records • Managing a project 	<ul style="list-style-type: none"> • Guide learners to record every business transaction. • Discuss with learners how to manage business. • Supervise how learners handle customers.

Sample projects

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

Detailed Modules Description for Year 2 Semester 1

NCPM 211: Introduction to Public Sector Management

Duration: 60 Hours

Module Overview

This module will provide the learner with knowledge and skills to work in the public sector and be able to observe the policies, governance and ethics required in public administration.

Learning Outcomes

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

- i) apply relevant theories of public sector management.
- ii) deliver services to the community.

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

Duration: 10 Hours

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

Assessment Strategy

Let learners discuss in groups the roles of public sectors in Uganda.

Teaching and Learning Resources

- PPDA Regulations and Guidelines
- Public Administrations Act

Sub-module 2: Forms of Public Sectors

Duration: 12 Hours

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

Assessment Strategy

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

Sub-module 3: Service Delivery

Duration: 14 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • identifies the roles of government agencies. 	<ul style="list-style-type: none"> • Role of central government agencies • Traditional means of 	<ul style="list-style-type: none"> • Invite a guest speaker to guide learners on the

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

Assessment Strategy

Give learners homework about the modern means of service delivery in the public sector of Uganda.

Sub-module 4: Management Decision-Making

Duration: 14 Hours

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

Assessment Strategy

- i) Give learners group work on how public sector units are governed.
- ii) Test learners on the challenges that are met during public sector management.

Sub-module 5: Contemporary Issues in Public Sector Management

Duration: 10 Hours

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

Assessment Strategy

Give learners an assignment to identify the key challenges faced by leaders in public sector organisations.

Teaching and Learning Resources

- PPDA Regulations and Guidelines
- Public Administration Act
- Public Sector Employment and Management Act
- Public Sector reports

Suggested References

- David, J. (2006). *Public-Sector Management: Thinking Government*. (2nd Edition). Edward Elgar Publishing Ltd. Toronto.
- Kearney, R. & Berman, E. (1999). *Public Sector Performance Management, Motivation and Measurement*. Westview Press. Florida.
- Lane, J.E. (2000). *The Public Sector: Concepts, Models and Approaches*. (3rd Edition). SAGE Publications Ltd. Los Angeles
- McKevitt, D. & Lawton A. (2012). *Public Sector Management: Theory, Critique and Practice*. SAGE Publications Ltd. Los Angeles.

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

NCBL 212: Introduction to Business Law

Duration: 45 Hours

Module Overview

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

Learning Outcomes

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

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

Sub-module 1: Nature of Business Law

Duration: 4 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • defines business law. • explains the purpose of law. • identifies classes of law. 	<ul style="list-style-type: none"> • Definition; nature of law • Purpose of the law • Sources of law in Uganda • Classification of law 	<ul style="list-style-type: none"> • Let learners brainstorm the definition of business law. • Lead a guided discussion on the purpose of law in business. • Lead a guided discussion on classification of law.

Assessment Strategy

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

Teaching and Learning Resources

- The constitution of the Republic of Uganda
- The Local Government Act

Sub-module 2: Administration of Law in Uganda

Duration: 7 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> illustrates the legal procedures followed in handling business issues. describes the composition of the different courts and the powers of their jurisdictions. 	<ul style="list-style-type: none"> Court system and hierarchy Composition and jurisdiction of different courts 	<ul style="list-style-type: none"> Let learners brainstorm the powers and jurisdiction of each court. Illustrate the procedure followed in handling cases.

Assessment Strategy

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

Sub-module 3: Law of Persons

Duration: 10 Hours

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

Assessment Strategy

Task learners:

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

Sub-module 4: Law of Contract

Duration: 12 Hours

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

Assessment Strategy

Test learners on:

- i) Forms of contract
- ii) Exclusion clauses
- iii) The essentials of a valid contract
- iv) The remedies for breach of contract

Sub-module 5: Laws of Agency

Duration: 6 Hours

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

Assessment Strategy

- i) Give learners homework to discuss how agents are created.
- ii) Test learners on the duties and rights of the principal and an agent.

Sub-module 6: Dispute Resolution

Duration: 6 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • selects the method for solving disputes. 	<ul style="list-style-type: none"> • Methods of dispute resolution • Procedure of dispute resolution 	<ul style="list-style-type: none"> • Give learners dispute cases to analyse and make class presentations.

Competences	Content	Teaching and Learning Strategies
<ul style="list-style-type: none"> follows the right procedures to resolve disputes. solves disputes without going to court. 	<ul style="list-style-type: none"> Alternative dispute resolution 	<ul style="list-style-type: none"> Let learners demonstrate understanding of dispute resolution through role-plays.

Assessment Strategy

Let learners:

- i) discuss the methods of dispute resolution in Uganda.
- ii) describe the procedures for dispute resolution.

Teaching and Learning Resources

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

Suggested References

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

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

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

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

NCBA 213: Fundamentals of Production Management

Duration: 75 Hours

Module Overview

This module will equip the learner with skills and competences to manage the transformation process of raw materials into finished products. It emphasises the significance of the operations functions so that products and services meet the quality standards.

Learning Outcomes

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

- i) control the processes of transforming raw materials into finished products.
- ii) create value in form of goods and services by converting inputs into outputs.
- iii) move products/services from the manufacturer/provider to the customers.

Sub-module 1: Production Planning

Duration: 12 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • applies the concepts involved in managing production of goods and services. • relates the physical output of a production process to physical inputs. • justifies the purpose of production management. • executes the roles of the production manager. • links up the operations activities. 	<ul style="list-style-type: none"> • Concepts of production • Purpose of production • Roles of the production manager • Linkages in the production process • Production functions 	<ul style="list-style-type: none"> • Lead a guided discussion on the concepts of production. • Guide a discussion on the purpose of production in business. • Let learners brainstorm on the roles of a production manager. • Illustrate the linkages in the production process.

Assessment Strategy

- i) let learners discuss in class the roles of a production manager.
- ii) ask learners to describe the linkages within the production process.

Sub-module 2: Plant Layout and Location

Duration: 10 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • analyses the types of plant layouts. • designs a plant layout. • sets strategies for locating a plant. • identifies factors to consider when selecting a plant location. 	<ul style="list-style-type: none"> • Types of plant layouts • Designing plant layouts • Factors to consider when selecting a plant location 	<ul style="list-style-type: none"> • Ask learners to identify the different types of plant layouts. • Use a video presentation to show learners the various designs of plant layouts. • Discuss with learners the factors that influence plant location.

Assessment Strategy

- i) Give learners homework to design plant layouts for a small business of their choices.
- ii) Test learners on the factors to consider when selecting a plant location.

Sub-module 3: Product Design

Duration: 15 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • analyses the types of product designs. • modifies old products with new qualities. • monitors the product 	<ul style="list-style-type: none"> • Types of product designs • Product development 	<ul style="list-style-type: none"> • Ask learners to identify types of product designs and make presentations in class. • Let learners suggest new developments on products of their choices.

Competences	Content	Teaching and Learning Strategies
lifecycle. <ul style="list-style-type: none"> designs the product service system to sustain competitiveness. 	<ul style="list-style-type: none"> Product lifecycle Product service system 	<ul style="list-style-type: none"> Let learners draw and describe the stages of a product life cycle. Illustrate to learners the product service system model.

Assessment Strategy

Give learners homework to formulate unique designs for products of their choice.

Sub-module 4: Material Handling

Duration: 12 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> determines the materials delivery system. handles delicate materials with care. controls material wastage. sets measures to mitigate risks in handling materials. 	<ul style="list-style-type: none"> Delivery systems (inward and outward delivery systems) Handling delicate materials Wastage control Risk management 	<ul style="list-style-type: none"> Demonstrate the materials delivery systems. Let learners role-play how to handle delicate materials. Demonstrate an online delivery service. Discuss with learners the measures for materials waste and risk management.

Assessment Strategy

Assess learners on the means of handling business materials.

Sub-module 5: Production Quality Control

Duration: 16 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> observes the set production process. justifies the importance of quality control. applies the techniques used in production quality control. manages the costs involved in production quality control. 	<ul style="list-style-type: none"> Production process Importance of production quality control Techniques of production quality control Costs of production quality control 	<ul style="list-style-type: none"> Lead a discussion on the importance of quality control. Demonstrate the techniques used in quality control.

Assessment Strategy

Assess learners on the importance of controlling production quality.

Sub-module 6: Inventory Management

Duration: 10 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> forecasts the levels of inventory. plans the inventory capacity to be held at a time. determines the optimum level of inventory to handle. selects the inventory control mechanism to apply. 	<ul style="list-style-type: none"> Forecasting inventory levels Capacity planning and management Optimal inventory levels Inventory control techniques 	<ul style="list-style-type: none"> Illustrate to learners how to determine inventory levels. Let learners discuss the inventory control techniques. Provide cases which learners should use to practice inventory valuation. Allow learners to practice storage of inventory by computer.

Assessment Strategy

Give learners exercises to compute inventory levels.

Suggested References

Lockyer, K., Mulhemann, A. & Oakland, J. (2005). Production Operations Management. (4th Revised Edition). Pitman. Lewes.

Mortion, T. (2004). Production and Operations Management. Vikas Publishing House Pvt Ltd. Delhi.

William, J.S. (2011). Operations Management. (11th Edition). McGraw Hill. Yokohama.

NCEC 214: Elements of Cost Accounting

Duration: 60 Hours

Module Overview

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

Learning Outcomes

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

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

Sub-module 1: Nature and Scope of Cost Accounting

Duration: 6 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • compares cost accounting with financial and management accounting. • identifies the purpose and limitations of cost accounting. 	<ul style="list-style-type: none"> • Definition of cost accounting • Comparison of cost accounting with financial accounting and management accounting • Costing concepts and principles • Purpose of cost accounting • Limitations of cost accounting 	<ul style="list-style-type: none"> • Lead learners in a group discussion on the purpose and limitations of cost accounting. • Task learners to identify the differences between cost accounting and other branches of accounting.

Assessment Strategy

Assess learners on the concepts and purpose of cost accounting.

Sub-module 2: Classification of Costs

Duration: 8 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> classifies costs. segregates between variable and fixed costs. 	<ul style="list-style-type: none"> Purpose of cost classification Classification of costs according to: <ul style="list-style-type: none"> behaviour nature function association with the product planning and control decision making favourability and normality Segregation of semi-variable costs using the high-low method 	<ul style="list-style-type: none"> Guide a discussion on the purpose of cost classification. Guide learners in the classification and segregation of costs.

Assessment Strategy

Assess learners on the classification and segregation of costs.

Sub-module 3: Materials Management

Duration: 12 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> identifies documents in the purchasing procedures. records and classifies 	<ul style="list-style-type: none"> Key concepts of materials management Document used in materials management Materials purchasing procedures Classification of materials 	<ul style="list-style-type: none"> Lead a discussion on documentation and purchase procedures. Task learners to record and

Competences	Content	Teaching and Learning Strategies
materials. • values materials using the FIFO, LIFO, and WAC.	<ul style="list-style-type: none"> Recording of materials Storekeeping and store systems Stock control techniques Stock valuation methods (FIFO, LIFO, WAC) 	classify cost data in the cost ledger using (FIFO, LIFO and WAC).

Assessment Strategy

- i) task learners to prepare a purchases procedure and enter related transactions in the stores ledger cards.
- ii) give learners an exercise to computer stock values using the FIFO and LIFO methods.

Sub-module 4: Accounting for Labour Costs

Duration: 14 Hours

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

Assessment Strategy

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

Sub-module 5: Overhead Costing

Duration: 12 Hours

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

Assessment Strategy

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

Sub-module 6: Specific Order Costing

Duration: 8 Hours

Competences	Content	Teaching and Learning Strategy
The learner: <ul style="list-style-type: none"> identifies key concepts and characteristics of specific order costing. prepares cost sheets for job and batch arrangements. 	<ul style="list-style-type: none"> Definitions and key concepts of specific order costing: <ul style="list-style-type: none"> Job costing Batch costing Characteristics of specific order and batch costing Preparing cost sheets for job and batch costing 	Guide learners in a discussion on definition, characteristics and preparation of cost sheets in specific order costing.

Assessment Strategies

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

Teaching Resources

- Calculator
- BEP charts
- Bin cards
- Cost sheets
- Electronic calculators
- Employee time card
- Samples of cost sheets
- Samples of shopping lists
- Score cards
- Stock ledgers
- Stock requisitioning book
- Stocktaking book
- Weighing scale

Suggested References

Bhabatosh, B. (2006). *Cost Accounting: Theory and Practices*. 12th edn: New Delhi, Prentice-Hall.

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

NCIM 215: Introduction to Marketing

Duration: 45 Hours

Module Overview

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

Learning Outcomes

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

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

Sub-module 1: Introduction to Marketing

Duration: 5 Hours

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

Assessment Strategies

Assess learners on:

- i) the importance of marketing.
- ii) the marketing philosophies.

Sub-module 2: Marketing Environment

Duration: 8 Hours

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

Assessment Strategy

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

Sub-module 3: Marketing Mix

Duration: 12 Hours

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

Assessment Strategy

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

Sub-module 4: Service Marketing

Duration: 10 Hours

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

Assessment Strategy

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

Sub-module 5: Market Segmentation

Duration: 6 Hours

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

Assessment Strategy

Assess learners on the process of segmenting a market.

Sub-module 6: Marketing Management

Duration: 4 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • defines marketing management. • applies the service marketing mix in executing a sale. 	<ul style="list-style-type: none"> • Definition of marketing management • Importance of marketing management 	<ul style="list-style-type: none"> • Ask learners to define marketing management. • Lead a guided discussion on the importance of marketing management.

Assessment Strategy

Task learners to discuss the importance of marketing management.

Teaching Resources

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

Suggested References

- Armstrong, G. (2004). *Marketing: An Introduction*. (6th Edition). Pearson Education Publishers. Boston.
- Belch, G.E. (2011). *Advertising and Promotion: An Integrated Marketing Communication Perspective*. (9th Edition). McGraw Hill. San-Diego.
- Cowell, D. W., (1994). *The Marketing Services*. Heinemann Professional Publishers. – London.
- Jefkins, F. (2003). *Introduction to Marketing, Advertising and Public Relations*. (7th Edition). Macmillan Education. London.

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

Kotler, P. & Keller, K.L. (2008). *Marketing Management*. (12th Edition). Pearson Education Publishers. Boston.

NCBA 216: Real Life Project 3

Duration: 120 Hours

Module Overview

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

Learning Outcome

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

Generation of Value Addition to Products/Services

Duration: 120 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> improves product/service quality. creates product distinction. offers favourable prices. cuts expenses. provides outstanding customer care services. 	Emphasise: <ul style="list-style-type: none"> Product/service quality Uniqueness of products/ services Cost management Customer care 	<ul style="list-style-type: none"> Monitor the project progress. Supervise the use of assets. Guide learners through practice to prepare interim financial statements for their projects.

Assessment Strategy

Assess learners on:

- the quality of products / services provided.
- customer care management.

Detailed Module Description for Year 2 Semester 2

NCHR 221: Elements of Human Resource Management

Duration: 60 Hours

Module Overview

Human resource is an important asset for any organisation to prosper. They contribute to the achievement of the goals and objectives of the organisation. This module therefore aims at developing the learners' skills to plan for, identify and or develop the right human resource to suit a particular job.

Learning Outcomes

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

- i) select and recruit competent manpower with whom to work.
- ii) train and mentor human resource into the required manpower.
- iii) appraise human resource.

Sub-module 1: Scope of Human Resource Management

Duration: 6 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • describes the human resource management (HRM) functions. • exhibits the roles of the Human Resource manager. • identifies the challenges of modern HRM. 	<ul style="list-style-type: none"> • Concepts of HRM • The roles of the resource manager • Challenges of modern HRM 	<ul style="list-style-type: none"> • Lead a guided discussion on the concepts of HRM. • Ask learners to identify the roles of a human resource manager. • Let learners debate the challenges of modern HRM.

Assessment Strategy

Give learners assignment to discuss the challenges of modern human resource management.

Sub-module 2: Human Resource Planning

Duration: 8 Hours

Competences	Content	Teaching/Learning Strategies
The learner: <ul style="list-style-type: none"> plans for the required manpower. identifies the manpower gaps. sets strategies for barriers to human resource planning. 	<ul style="list-style-type: none"> Purpose of human resource planning Determining manpower gaps Barriers to human resource planning 	<ul style="list-style-type: none"> Illustrate the planning for human resources. Demonstrate to learners how to determine manpower gaps. Lead learners into a discussion on how to overcome barriers to human resource planning.

Assessment Strategies

- i) Give learners assignments to discuss the purpose of manpower planning.
- ii) Give a test to identify barriers to human resource planning and how to overcome them.

Sub-module 3: Recruitment and Selection

Duration: 12 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> identifies the sources of recruitment. designs the recruitment process. determines the selection techniques. introduces the new employees to their jobs and colleagues. 	<ul style="list-style-type: none"> Sources of recruitment Recruitment process Selection techniques Appointments Induction and placement 	<ul style="list-style-type: none"> Discuss with learners the sources of recruitment. Demonstrate the selection process. Let learners role-play the induction exercise.

Assessment Strategy

- Give learners homework to identify and discuss the sources of human resource for recruitment.
- Group up learners and ask them to role-play the new staff induction exercise.

Sub-module 4: Labour

Duration: 10 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • describes the concepts of labour. • determines the rewards for labour. • enforces labour law compliance. 	<ul style="list-style-type: none"> • Concepts of labour • Reward for labour • Labour laws • Labour market 	<ul style="list-style-type: none"> • Lead a brainstorming session on the techniques of rewarding labour. • Guide learners on the applicability of labour law.

Assessment Strategy

Give learners:

- assignments to identify and describe various means of rewarding labour.
- homework to analyse the laws governing labour in Uganda.

Sub-module 5: Human Resource Training and Development

Duration: 6 Hours

Competences	Content	Teaching and Learning Strategy
The learner: <ul style="list-style-type: none"> • designs the training schedule. • justifies the importance of human resource training and development. 	<ul style="list-style-type: none"> • Process of training and development • Importance of training and development • Challenges of 	Lead a guided discussion on the importance and challenges of training and development.

Competences	Content	Teaching and Learning Strategy
<ul style="list-style-type: none"> Develops strategies to challenges of training and development. 	training and development	

Assessment Strategy

Give learners assignments to discuss the importance of human resource training.

Sub-module 6: Performance Appraisal

Duration: 12 Hours

Competences	Content	Teaching and Learning Strategies
<p>The learner:</p> <ul style="list-style-type: none"> carries out performance appraisal. appreciates the benefits of performance appraisal. identifies the challenges encountered in performance appraisal. prepares appraisal forms. 	<ul style="list-style-type: none"> Meaning of performance appraisal Methods of performance appraisal Benefits of performance appraisal Challenges in performance appraisal Appraisal forms 	<ul style="list-style-type: none"> Lead a guided discussion on the meaning of performance appraisal. Lead a guided discussion on the methods of performance appraisal. Group learners and task them to identify the benefits of performance appraisal and make a presentation. Task learners to brainstorm the challenges encountered in performance appraisal. Illustrate the different formats of appraisal forms and guide learners through practice.

Assessment Strategies

- i) Give learners homework to discuss the conditions for successful performance appraisal.
- ii) Pair up learners and ask them to role-play how to perform staff appraisals.

Sub-module 7: Health and Safety at Work

Duration: 6 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • sets up health and safety measures. • develops strategies for controlling work stress. 	<ul style="list-style-type: none"> • Health and safety measures • Managing stress at the workplace 	<ul style="list-style-type: none"> • Demonstrate the safety measures at work. • Let learners role-play on managing stress at work.

Assessment Strategy

Task learners to identify the possible health and safety measures that can be set up in a workplace.

Teaching and Learning Resources

- People's Planning and Resourcing Manual
- Personnel Administration Manual
- Employment Relations Manual
- Human Resource Development Manual
- Industrial Relations Act
- Labour laws

Suggested References

- Aswathappa K. (2009). Human Resource and Personnel Management – Text and Cases. Tata McGraw Hill Publishing Company Ltd. New Delhi.
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NCET 222: Elements of Taxation

Duration: 60 Hours

Module Overview

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

Learning Outcomes

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

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

Sub-module1: Introduction to Taxation

Duration: 8 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • discusses the development of taxation in Uganda. • justifies the purpose of taxation. • applies the terms used in taxation. • applies the principles of taxation. 	<ul style="list-style-type: none"> • Purpose of taxation • Terms used in taxation • Principles/ canons of taxation 	<ul style="list-style-type: none"> • Lead learners in a discussion on the purpose and principles of taxation. • Guide learners on the application of tax principles.

Assessment Strategy

Give learners exercises on the canons of taxation.

Sub-module 2: Tax Structure

Duration: 8 Hours

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

Assessment Strategy

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

Sub module 3: Taxable Income

Duration: 16 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> identifies taxable income and their sources. computes employment business and property income. distinguishes between exempt income and presumptive tax. 	<ul style="list-style-type: none"> Definition of taxable income Sources of taxable income Computation of employment, business and property income Exempt income Presumptive tax 	<ul style="list-style-type: none"> Task learners to identify taxable incomes and their sources. Illustration the computation of employment, business and property incomes. Lead a guided discussion on distinction between exempt income and presumptive tax.

Assessment Strategy

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

Teaching and Learning Resources

- Income Tax Act, 1997
- Calculator
- Tax records

Sub-module 4: Tax and non-Tax Revenues

Duration: 8 Hours

Competence	Content	Teaching and Learning Strategy
The learner distinguishes between tax revenue and non-tax revenue.	<ul style="list-style-type: none"> • Tax revenues (pay as you earn, local service tax) • Non-Tax revenues (fees fines, penalties, grants, donations) 	Lead a guided discussion on the distinction between tax revenue and non-tax revenue.

Assessment Strategy

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

Sub-module 5: Value Added Tax

Duration: 12 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • defines the scope of value added tax (VAT). • describes the registration and de-registration process for VAT. • identifies the tax rates charged on supplies. • computes VAT. • justifies the penalties for tax invasion. 	<ul style="list-style-type: none"> • Meaning of VAT • Reasons for VAT in Uganda • Types of VAT • Advantages and disadvantages of VAT • Computation of VAT 	<ul style="list-style-type: none"> • Involve a tax official in the discussion on the scope of VAT, the registration and de-registration process for VAT and the penalties associated with tax invasion. • Let learners compute the VAT on particular goods.

Assessment Strategy

- Give learners exercises to compute VAT.

Sub-module 6: Taxation Procedure

Duration: 8 Hours

Competence	Content	Teaching and Learning Strategies
The learner discloses income returns offences and penalties for non-compliance.	<ul style="list-style-type: none"> • Disclosure/returns of income • Registration and de-registration for VAT • Recovery • Tax offences and penalties 	<ul style="list-style-type: none"> • Lead a guided study tour to a revenue department to witness filing of income returns. • Illustrate the registration exercise for VAT.

Assessment Strategy

Ask learners to describe the VAT registration process.

Teaching and Learning Resources

- Uganda Tax Guide, 2012.
- Calculator

Suggested References

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

Income Tax Act, 1997.

Mugume, C. (2006). *Managing Taxation in Uganda*. Makerere University Printing Press. Kampala.

Tumuhimbise, M. (2000). *Introduction to Taxation in Uganda*. Makerere University Business School. Kampala

NCKS 223: Basic Kiswahili

Duration: 45 Hours

Module Overview

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

Learning Outcomes

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

- i) make simple expressions in Kiswahili.
- ii) count in Kiswahili.
- iii) construct coherent Kiswahili sentences.

Sub-module 1: Introduction to Kiswahili

Duration: 4 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • acknowledges the importance of learning and using Kiswahili language. • correctly greets elders, peers and the young at different times. • introduces oneself and other persons in Kiswahili. 	<ul style="list-style-type: none"> • Origin and spread of Kiswahili • Importance of Kiswahili to Ugandans • Greetings: <ul style="list-style-type: none"> - at different times - to elders, peers, the young - to one person - to many people • General introduction: <ul style="list-style-type: none"> - of oneself - of others 	<ul style="list-style-type: none"> • Allow learners to buzz over different greeting styles. • Ask learners to make self-introductions before the class.

Assessment Strategies

Assess learners on the:

- i) importance of learning Kiswahili in the context of business administration.
- ii) greeting in Kiswahili of peers, elders and supervisors at different times.

Sub-module 2: Definite Articles

Duration: 06 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • makes correct use of the Swahili alphabet. • pronounces Swahili verbs and names in the correct accent. • states phrases in the correct tense. 	<ul style="list-style-type: none"> • Vowels and consonants • Verbs and nouns • Production of Swahili sounds/ accent 	<ul style="list-style-type: none"> • Use audio aides (tapes/compact disks) for learners to listen to word sounds and pronunciations. • Guide learners on the names of different places and common titles in the business administration profession. • Set out a number of Kiswahili vowels, verbs and nouns for the learners to practise their application. • Use audio recording aides to produce Kiswahili sounds for learners to emulate.

Assessment Strategies

Assess learners on:

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

Teaching and Learning Resources

- Kiswahili dictionary
- Documentaries

- Charts
- Video recordings
- Audio aides (e. g tapes records, radio cassettes)
- Kiswahili dictionary

Sub-module 3: Polite Language

Duration: 7 Hours

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

Assessment Strategies

Task learners to:

- role-play the receiving of clients and providing information of the available goods/services.
- design and format a Kiswahili advert for business materials as an assignment.

Sub-module 4: Indefinite Articles

Duration: 6 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> combines words to construct good sentences. asks questions and responds to inquiries. expresses likes and dislikes. 	<ul style="list-style-type: none"> Introductory vocabulary Sentence pattern Questions and responses Expressing likes and dislikes 	<ul style="list-style-type: none"> Guide learners to use the indefinite article to construct sentences. Group learners to role play the asking and answering of questions related to catering services. Ask learners to express their likes and dislikes in the role play.

Assessment Strategy

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

Sub-module 5: Numbers and Arithmetic

Duration: 6 Hours

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

Assessment Strategy

- i) Let learners count using ordinal and cardinal numbers
- ii) Task learners to state different periods in Kiswahili

Teaching and Learning Resources

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

Sub-module 6: Grammar and Syntax

Duration: 8 Hours

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

Assessment Strategies

Assess learners on the:

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

Sub-module 7: Professional related Vocabulary

Duration: 08 Hours

Competences	Content	Teaching and Learning Strategies
<p>The learner:</p> <ul style="list-style-type: none"> identifies and names the tools, materials, and equipment used in business. refers to officers by their titles. describes the tasks performed by different business officials. 	<ul style="list-style-type: none"> Terminologies used in business Prices, quantity, quality, order Names of tools, materials, and equipment used in different businesses. Professional titles like manager, supervisor, administrator, clerk, supplier, and customer. Tasks performed in business establishments. 	<ul style="list-style-type: none"> Guide learners in the application of Kiswahili business terminologies. Guide learners to identify and name the tools, materials, and equipment used in business. Ask learners to research on the Kiswahili titles for the staff in business. Discuss with learners the tasks performed by different business officers.

Assessment Strategy

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

Teaching and Learning Resources

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

Suggested References

- Donovan, M. & Lutz, M., (2011). Swahili: A Complete Course for Beginners. (2nd Edition). Living Language Publishers. Dar es Salaam.
- Perrott, D.V. (2010). Essentials of Business Kiswahili: A Teach Yourself Guide. Kenway Publications. Nairobi.
- Peter, M.W., (2006). Simplified Swahili. Longman Group. New York

NCEA 224: Elements of Auditing

Duration: 60 Hours

Module Overview

This module will provide the learner with an overview and understanding of auditing to enable him/her assess actions of other people and report on business resources. The module covers the fundamental concepts concerning the procedure and professional behaviour of auditors from which the learner will develop skills to examine and evaluate information.

Learning Outcomes

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

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

Sub-module 1: Nature and Scope of Auditing

Duration: 6 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • justifies the purpose of auditing. • observes the objectives of auditing. • describes audit concepts. • identifies the uses and users of audited information. 	<ul style="list-style-type: none"> • Purpose of auditing • Objectives of auditing • Audit concepts • Uses and users of audited information 	<ul style="list-style-type: none"> • Guide a discussion on the purpose and objectives of auditing. • Let learners brainstorm the uses and users of auditing information.

Assessment Strategy

- i) let learners discuss the purpose of auditing.
- ii) give learners assignments to identify the users of audited information.

Sub-module 2: Types of Audits

Duration: 14 Hours

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

Assessment Strategy

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

Sub-module 3: An Auditor

Duration: 12 Hours

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

Assessment Strategy

Give learners,

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

Sub-module 4: Auditing Procedure

Duration: 14 Hours

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

Assessment Strategy

Group learners and give them assignments to draw audit plans and audit programmes; and make class presentations.

Sub-module 5: Internal Control Systems

Duration: 14 Hours

Competences	Content	Teaching and Learning Strategies
The learner: <ul style="list-style-type: none"> • classifies internal controls. • analyses the strengths and weaknesses of the internal controls. • tests the control mechanisms. 	<ul style="list-style-type: none"> • Classifications of internal controls (preventive, detective and corrective) • Purpose of internal controls • Test of controls 	<ul style="list-style-type: none"> • Let learners identify the internal control mechanisms. • Guide learners on how to test the internal controls.

Assessment Strategy

Give learners.

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

Teaching and Learning Resources

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

Suggested References

Big, W.W. (2009). Practical Auditing. HLF Publishers. London.

Chambers, A. & Seleem. G. (1998). Internal Auditing. Pitman. London.

Gupta, K. (2005). Contemporary Auditing. Tata McGraw Hill. New Delhi.

Hayes, R. (2004). Principles of Auditing: An Introduction to International Standards on Auditing. 2nd edn: FT Prentice-Hall. California.

IFAC, (2012). Handbook of International Auditing, Assurance and Ethics Pronouncements. New York.

Leslie, R.H., (2008). Auditing. London, Macdonald and Sons.

NCBA 225: Real Life Project 4

Duration: 120 Hours

Module Overview

This module equips the learner with skills required to report on the project achievements and bottlenecks. The learner will write a report indicating the processes followed to come up with the product/service.

Learning Outcome

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

Project Reporting

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

NCBA 226: Internship Training

Duration: 240 Hours

Module Overview

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

Learning Outcomes

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

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

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

Assessment Strategy

Task learners to record all tasks performed. Make a report and present.

Teaching and Learning Resources

- Internship Manual
- Introduction letters
- Assessment forms
- Computers
- Binding machine

Suggested References

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

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

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- Bakibinga, D. (2003). Partnership Law in Uganda. Professional Publisher and Consultant Ltd. Kampala.
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- Handbook of International Auditing, Assurance and Ethics*
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Appendices

Appendix 1: Internship Guidelines

The guidelines below should be followed during Internship:

- i) It starts at the end of the 4th Semester (2nd year).
- ii) It takes a minimum period of 8 weeks.
- iii) It is carried out at the world of work located in any part of Uganda including the training institutions.
- iv) The training institution has the duty of budgeting for internship, obtaining money from government for government sponsored students, explaining to the learners what they are expected to do, finding placements and posting learners, supervising and assessing them during the internship.

Supervision

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

Assessment

Marks for assessment should be divided into three as follows:

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

All the above assessment must be carried to ascertain the learner's competences.

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

Appendix 2: Internship Assessment Form for workplace Supervisor

Name of Institution..... Name of the firm.....				
Name of the Learner.....Signature.....				
Registration. Name of Supervisor.....				
Signature..... Date.				
	Area of Assessment	Mark s	Score	Area of Improvement
A	Attendance (% age of days and times within the days present)	5		
B	Work Performance Involvement	30		
	1. Co-operation with other staff	5		
	2. General ability to use various equipment, machines or plant in the workplace	10		
	3. Flexibility—willingness to learn from various sections in industry	7		
	4. Job planning	8		
C	Initiative and Innovations	15		
	1. Problem-solving	8		
	2. New ideas on improvement for efficiency of performance or operations	7		
D	Time Management	5		
	1. Reporting on time	1		
	2. Leaving at specified break-off or stoppage time	1		
	3. Meeting deadlines on assignments given by supervisors or	3		

	instructors			
E	Discipline and Safety Observation	15		
	1. Use of right equipment for right job	4		
	2. Obeying instructions	4		
	3. Proper handling of equipment and or materials	2		
	4. Ability to practice safety measures in the workplace	3		
	5. Knowledge of first aid procedures in case of accident	2		
F	Practical Skills	20		
	1. Ability to put into practice training instructions from facilitators and supervisors	4		
	2. Ability to relate theoretical knowledge with practical applications	4		
	3. Proper use of manuals and guidelines	4		
	4. Ability to carry out troubleshooting on equipment use	4		
	5. Ability to service and maintain equipment (clean and protect from damage)	4		
G	General Remarks (other assessment at discretion of assessor)	5		

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

Appendix 3: Internship Assessment Form for Academic Supervisor

Name of Institution..... Name of the firm.....				
Name of the Learner Signature.....				
Registration Number..... Name of supervisor				
Signature..... Date.....				
	Area of Assessment	Marks	Score	Area of Improvement
A	Attendance (was the learner at his/her work place?)	5		
B	Understanding of tasks	21		
	1. Did the learner provide weekly summary of work performed?	2		
	2. How did the learner describe the tasks performed?	4		
	3. How was the learner able to explain why tasks were being done in a particular way?	3		
	4. How did the learner explain problems experienced when carrying out the work and how they were solved?	3		
	5. How did the learner explain the knowledge and skills acquired at the institute that enabled to perform?	2		

	6. How did the learner describe the new knowledge and skills gained?	3		
	7. How did the learner explain the relationship with other workers and supervisors and how he/she plans to improve or maintain it?	2		
	8. How did the learner relate the internship training tasks to the classroom training?	2		
C	General Remarks (Other assessment at discretion of examiner)	4		
	Total mark	30		

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

Appendix 4: Field Attachment Report and Guide for Internship

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

No	Contents	Maximum Score
1	Cover page: i) Name of institution ii) Name of department iii) Name of learner and year of study iv) Place of internship training v) Period of internship training e.g. July- September, 1510 vi) Academic and Field Supervisor's signatures	1 mark
2	Acknowledgements i) Acknowledge all assistance during field training ii) Acknowledge assistance during report writing	0.5 marks
3	Executive summary or abstract i) To include statement of the most practical work carried out ii) Challenges iii) Conclusions	2 marks
4	Table of contents To show the content of the report and page numbers where they first occur	0.5 marks
5	List of figures i) All figures in the report must have a number and a caption ii) Figures must be numbered according to the chapters where they occur for example; Figure 4.1, to refer to first Figure in chapter 4 iii) The pages where the figures occur must be shown in the list of figures	0.5 marks
6	List of tables i) All tables in the report must have a number and a header ii) Tables must be numbered according to the chapters where they occur; for example, Table 2.1, to refer to first table in Chapter 2	0.5 marks

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





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