



# NCDC

NATIONAL CURRICULUM  
DEVELOPMENT CENTRE



# National Diploma in Business Management SYLLABUS



**THE REPUBLIC OF UGANDA**

Ministry of Education, Science,  
Technology and Sports





# National Diploma in Business Management

## **SYLLABUS**



**THE REPUBLIC OF UGANDA**

Ministry of Education, Science,  
Technology and Sports

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## Acronyms

BTVET	Business, Technical and Vocational Education and Training
CBET	Competence Based Education and Training
CGPA	Cumulative Grade Point Average
CH	Contact Hours
CBOs	Community Based Organisations
CU	Credit Units
DES	Directorate of Education Standards
DIT	Directorate of Industrial Training
FIFO	First in First Out
GBDM	General Business Diploma Module
GDP	Gross Domestic Product
GP	Grade Point
GPA	Grade Point Average
HR	Human Resource
HRM	Human Resource Management
HRP	Human Resource Planning
ICT	Information and Communication Technology
LAN	Local Area Network
LG FAR	Local Government Financial and Accountability Act
LG	Letter Grade
LH	Lecture Hours
MIS	Management Information Systems
MoESTS	Ministry of Education, Science, Technology and Sports
Ms	Microsoft
NCDC	National Curriculum Development Centre
NDBM	National Diploma in Business Management
NCHE	National Council for Higher Education
NGOs	Non-Government Organisations
NP	Normal Progress
NPV	Net Present Value
PH	Practical Hours
PP	Probationary Progress
PPE	Personal Protective Equipment
PPF	Production Possibility Frontier
PSM	Public Sector Management
R&D	Research and Development
SBDM	Shared Business Diploma Module
SOGA	Sale of Goods Act
UACE	Uganda Advanced Certificate of Education
UBTEB	Uganda Business and Technical Examinations Board
UCCs	Uganda Colleges of Commerce

UCE	Uganda Certificate of Education
UGAPRIV	Uganda Association of Private Vocational Institutions
UNEB	Uganda National Examinations Board
VAT	Value Added Tax
VTI	Vocational Training Institute
WAN	Wide Area Network
WoW	World of Work



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**Grace Baguma,**  
**Director,**  
**National Curriculum Development Centre**

## Foreword

The government of Uganda on recognising the need to move from a theoretical based education to a more practical approach called for changes through the BTVET department of the Ministry of Education and Sports (MoES) to focus on hands-on training methods. The statutory order required to re-organise and improve on business and commercial training in the country by providing learners with opportunity to acquire key qualifications in real life situations. The need to skill Uganda denoted a paradigm shift for competence development, a system that requires emerging from the educational sub-sector into a comprehensive system of skills development of learning by doing. The purpose is to produce graduates who are ready to consider self-employment as an occupational option instead of just acquiring educational certificates for job seeking.

Curricula review and development has been done with the objective of achieving better standards of business skills. Development of teaching syllabi that are skills-based is one of the strategies to provide Competence Based Education and Training (CBET) in Uganda. It has required making changes to the structure and content of the syllabi so as to provide business, technical and vocational skills for Ugandans in line with the emphasis on Skilling Uganda for transformation of societies.

NCDC is therefore pleased to provide an edition of NDMB Syllabus that will provide learners with skills and competences at different levels of training to suit the labour market demands intended to reduce on the unemployment problem in the country. A significant feature of this syllabus is its relevance to learners as it provides useful knowledge and skills for their lives after school. It emphasises student participation through discussions, presentations, role-plays, practice and assignments. With the introduction of Real Life Projects, Industrial Training and Information Communication and Technology, learners are expected to perfect their professional attitudes towards self employment.

## Introduction

The desire to equip Ugandans with measurable set of knowledge, skills and attitude to perform a task effectively has called for a review in the curricula. It is vital to ensure that learners gain the best possible academic skills in order to provide them with a realistic chance of succeeding in today's highly competitive job market. Different groups of people, both inside and outside the education sector share the responsibility of preparing learners for the realities of life and earning a living. The quality of training provided should be judged above all by its potential impact on the learners' performance.

This Syllabus has therefore been updated to suit the current labour market demands, aimed at producing graduates from Commercial and Vocational Institutions who are relevant to the business industry and the world of work. It focuses on expected competences and learning outcomes intended to stimulate learners into the learning mood. The Competence Based Education and Training (CBET) system aims at imparting skills required for one to start up and run their own business so as to reduce the rampant unemployment problems in the country.

Studying Business Management fosters intellectual, social and moral development by assisting learners to think critically about the role of business, enabling them to acquire knowledge, skills and competences that are relevant in the world of work (WoW). These skills enhance learners' confidence and ability to participate effectively in income generating activities, not only as members of the business world, but also as informed citizens dealing with issues emanating from business activities that impact on their lives. It emphasises internship training and execution of real life projects that will make learners competent in trade and enable them to build up capacity as they demonstrate skills which are of prime importance to their careers after school.

This syllabus, if properly implemented, will produce NDBM graduates who are able to:

- generate business ideas.
- appraise business and make strategic business decisions.
- execute business activities.
- manage business records.
- manage and control business resources.

- identify new opportunities to add value to business.
- design surveys to gather original business data.
- promote safety of workers and plants/units.

## Guidelines and General Regulations

### Curriculum Implementation

The curriculum for National Diploma in Business Management is based on a semester system. During the training, assignments are carried out as a CBET requirement. This starts with preparatory assignments that prepare the learner for the module relating it to the core tasks. Each module contains sub-modules that help the learner to know how to perform the core tasks aimed at providing:

- Applied knowledge
- Practical skills
- Professional attitude

The learner should also carry out a real life project to put into practice the knowledge and skills acquired in class.

### Programme Title

The title of the programme is National Diploma in Business Management (NDBM)

### Programme Duration

NDBM programme shall run for a period of **2** years and in any case not exceeding a maximum of **5** years. Each year of study will have two semesters composed of **17** weeks of which **15** weeks shall be for classroom training and **2** weeks for examinations. However, the CBET system allows free exit before completion once the learner obtains some skills to enable him/her earn a living; and may continue with the training at a later date. The earliest stage of withdraw is after one academic year.

### Admission Requirements

A candidate shall be eligible for admission to the National Diploma in Business Management programme on meeting any of the following entry requirements:

#### a) Direct entry scheme

A learner must have advanced level certificate (UACE) with at least **one** principal pass and **two** subsidiary passes obtained at the same sitting.

### **b) Certificate entry scheme**

A learner should have a National Certificate in Business Studies, Business Management or its equivalent obtained from a recognised institution.

### **Awarding Authority**

A learner after passing all modules is awarded a diploma certificate by Uganda Business and Technical Examinations Board (UBTEB) as mandated by the Statutory Instrument of Uganda, 2009.

### **Assessment**

Except where stated otherwise, each module should be assessed out of 100 marks as follows:

Continuous assessments	40%
Final examinations	60%

The marks should be converted into Grade Points.

- a) Continuous assessments consists of:
- i) Practical work
  - ii) Classroom exercises and presentations
  - iii) Take home assignments to test knowledge and ability to research.
  - iv) Tests to gauge the students' understanding and acquisition of knowledge and skills.
  - v) Reports on projects and internship training.
- b) There should be final written examinations within the last two weeks of the end of every semester, set and conducted by UBTEB.

The assessment may be graded as follows or as decided upon by the examining body:

Assignments	10%
Tests	10%
Practical work	20%
Final examination	<u>60%</u>
<b>Total</b>	<b><u>100%</u></b>

For a module without practical work, continuous assessment should be assessed as follows:

Assignments	10%
Tests	30%

At least 2 assignments, 2 tests and 2 practical assessments (for modules with practical work) are required per module per semester.

**c) Internship training**

Each learner should undergo a practical training of at least 8 weeks during the vacation after the 2<sup>nd</sup> semester of Year One. Learners should be required to get placement in any business/industry/service organisation and participate in working to strengthen practical-based learning and innovation skills according to their programme requirements.

Internship training should be supervised by 2 mentors; 1 from the work place and another from the training institution; and monitored by a staff from the examining body.

It will be marked out of 100 using the relevant and approved examinations guidelines such as indicated below:

Time Management	05%
Attendance	05%
Discipline and Safety	05%
Attitude towards work	10%
Initiative and Innovativeness	20%
Work Performance/ Practical skills	35 %
<u>Written Report</u>	<u>20%</u>
<b><u>Total</u></b>	<b><u>100%</u></b>

**d) Project work**

This involves a combination of subject knowledge, process skills and transferable abilities. Learners have to apply classroom knowledge and skills proactively in a real-life context for an extended period of time. Each learner will be required to run a project outside classroom time. Such projects will run throughout the programme period, supervised by lecturers and monitored by a team of examiners who will assess the implementation and progress of such projects.

**Project Level 1: Year 1, Semester 1: Project Identification and Planning**

At this level, learners are required to look up for viable projects around or within the college to be run.

### **Project Level 2: Year 1, Semester 2: Project Implementation**

This level involves execution of the project tasks. There should be a visible business in place with learners taking record of the transactions made.

### **Project Level 3: Year 2, Semester 1: Generation of Value Added Products/Services**

While conducting business, learners should take keen interest in the value of their products/services in order to re-energise their customer base.

### **Project Level 4: Year 2, Semester 2: Financial Statements and Auditing**

Learners should embark on preparation of final accounts and analysing them to ensure that faults and errors made in recording are discovered and corrected so as to give a clear picture of the project position. A learner shall write a report on the project performance and challenges.

A learner who fails to present project work should be given only one month extra to fulfil this requirement. More time may only be granted to the learner on the recommendation of the supervisor and approval of the College Academic Board for consideration by the examining body.

### **Module Credits**

The programme should consist of modules quantified into Credit Units (CU).

- a) A credit unit is granted for a series of at least **15** contact hours a semester, or at least **1** contact hour per week per module. A contact hour is calculated as being equivalent to:
  - i) **One** lecture hour/ tutorial hour
  - ii) **Two** hours of supervised practical work
  - iii) **Four** hours of field attachment
  
- b) No module should carry less than 2 credit units or exceed 5 credit units.

### **Grading of Examinations**

Each examination should be graded out of a maximum of 100 marks and assigned an appropriate letter.

Grade and Grade Points are as follows:

Marks (%)	Letter Grade	Grade Points
80-100	A	5.0
75-79.9	B <sup>+</sup>	4.5
70-74.9	B	4.0
65-69.9	B <sup>-</sup>	3.5
60-64.9	C <sup>+</sup>	3.0
55-59.9	C	2.5
50-54.9	C <sup>-</sup>	2.0
45-49.9	D <sup>+</sup>	1.5
40-44.9	D	1.0
35-39.9	D <sup>-</sup>	0.5
Below 35	E	0.0

The minimum paper pass grade shall be 2.0. No credit unit shall be awarded for any module in which a learner obtains less than 2.0 grade points.

The following additional letters should be used where appropriate:

**W** – Withdraw

**I** – Incomplete

### **Progression**

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

#### **a) Normal Progress (NP)**

Normal progression occurs when a learner passes each module taken in a semester with a grade point of 2.0 and above. Such a learner will have passed all modules in a semester.

#### **b) Probationary Progress (PP)**

This is a trying stage which occurs when a learner:

- i) does not show the required competences in some of the modules by obtaining a GP less than 2.0.
- ii) obtains a CGPA of less than 2.0.

The learner shall proceed to the next semester carrying along the failed module (re-take) so as to improve on it.



A learner may also retake a module if he/she wants to improve the grade point if passed with a low mark. Where a learner retakes a module to improve the performance and scores a lower mark than the previous one, the first higher mark should be reconsidered for the learner's final assessment.

There shall be no supplementary examination in any module but a learner may re-sit a retake when next examined. A learner shall be required to pay a fee for re-take(s) as per the decision made by the examining body.

**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 will not be repeated.

**d) Discontinuation**

A learner shall be discontinued from the programme when he/she:

- i) does not present him/her-self for final examinations without appropriate reason.
- ii) engages in examinations malpractice.
- iii) withdraws and does not return to complete the programme within 5 years.

**Classification of the Diploma**

The examinations board shall award Diplomas in Business Management after taking into consideration all assessment results of a learner and upon fulfilment of all graduation requirements. The classes of diplomas should be determined as shown below:

<b>Class</b>	<b>Final CGPA</b>
First Class	4.40 – 5.00
Second Class – Upper Division	3.60 – 4.39
Second Class – Lower Division	2.80 – 3.59
Pass Class	2.00 – 2.79

**Computation of the CGPA**

The CGPA at a given time shall be obtained by:

- a) Multiplying the grade point (GP) obtained in each module by the corresponding credit units assigned to that module to arrive at the weighted score for that module;
- b) Adding together the weighted scores for all modules up to that time;

- c) Dividing the total weighted scores by the total number of credit units taken up to that time.

### Examinations Format

Each examination paper shall consist of at least **7** questions divided into **2** sections, A and B. Section A shall be compulsory comprising short questions from several parts of the syllabus; requiring short answers of related knowledge and marked out of 20%. Section B shall consist of at least **6** questions of **20** marks each and the candidate shall be required to attempt any **4** questions. Each examination shall run for 3 hours.

### Educational Profile for NDBM Graduates

This syllabus when properly implemented will:

- i) develop learners' business skills and competences.
- ii) enable learners to apply the required business standards.
- iii) promote creativity and innovativeness within the learners.
- iv) improve on the communication skills of learners with business stakeholders.
- v) enable learners to carry out corporate social responsibilities effectively.
- vi) consider disabilities, gender mainstreaming and equity.
- vii) encourage advancement in education, research and development.

### Educational Prospects for NDBM

Graduates of NDBM may advance in education to improve on their skills and competences. Below are some of the education and skills progression characteristics:

Qualification (Level)	Skills
National Diploma in Business Management NDBM	Managing records Developing routine schedules Executing business activities Identifying new opportunities to add business value Designing surveys to gather original business data Coordinating trade show booths and other promotional activities

Qualification (Level)	Skills
Bachelor of Business Management	Managing business activities Managing and controlling human and other business resources Making strategic business plans and decisions Managing financial resources Generating financial ideas that can be developed into business opportunities Inspecting goods and materials Auditing of products/inventory Giving technical advice

The core tasks for an NDBM graduate can be characterised as follows:

Core Tasks	Organisations where the tasks may be performed	Performance Indicators
<ul style="list-style-type: none"> <li>• Generate business ideas</li> <li>• Appraise business</li> <li>• Inspect goods</li> <li>• Manage business records</li> <li>• Controlling business resources</li> <li>• Identify new opportunities to add value to business</li> <li>• Coordinate trade shows</li> <li>• Design surveys to gather original business data</li> <li>• Promote safety at work</li> <li>• Provide technical advice</li> </ul>	<ul style="list-style-type: none"> <li>• Manufacturing and processing industries</li> <li>• Power production plants</li> <li>• Fabrication and processing industries</li> <li>• Government corporations</li> <li>• Consultancy and contraction organisations</li> <li>• Non-government organisations (NGOs)</li> <li>• Community based organisations (CBOs)</li> <li>• Exploration and extraction sites</li> <li>• Transport industry</li> </ul>	<ul style="list-style-type: none"> <li>• Routine business schedules</li> <li>• Product/service awareness</li> <li>• Increased customers</li> <li>• Strategic plans</li> <li>• Business records</li> <li>• Business continuity</li> <li>• Customer satisfaction</li> <li>• Trade show space</li> <li>• Pre-show materials</li> <li>• First aid facilities</li> <li>• Safety at work culture</li> <li>• Business reports</li> <li>• Increasing profit levels</li> </ul>

**Methods and Equipment Suggested for Performing Professional Tasks but not limited to:****Methods**

- Record keeping
- Filing and Storing
- Customer survey
- Quality maintenance
- Creativity and innovation
- Auditing of inventory
- Unique product selection
- Superior quality maintenance
- Price - cutting

**Resources, Tools and Equipment**

- Computers resources
- Calculators
- Weighing scales
- Phones
- Media channels (Television set, Radio, Magazines, Brochures, Newspapers, Microphones)
- Raw materials for manufacturing firms
- Machinery
- Weighing scale
- Security alarm bell
- Personal protective equipment (PPE)
- First aid box
- Fire extinguishers

**Focus of Training**

NDBM training should emphasise the following:

- a) Competence-based education and training
- b) Modularisation of programmes
- c) Practical assignments with supporting modules
- d) Integrated education (knowledge, skills and attitude)
- e) Entrepreneurship development
- f) Health, safety and environmental considerations
- g) Sports, clubs and social interactions
- h) Disability and gender considerations

- i) Sustainability of professional practices, general and specialised code of conduct
- j) Internship and industrial training
- k) Project implementation

### Professional Profile

The table below indicates some of the job titles and major tasks for an NDBM graduate. The list is however not exhaustive as it provides just a few samples.

Job Title	Duties / Tasks
Business Manager	<ul style="list-style-type: none"> <li>• Manage business activities</li> <li>• Manage and control human resources in the organisation</li> <li>• Maintain safety and health of workers</li> <li>• Allocate responsibilities</li> <li>• Make strategic business decisions</li> <li>• Control business resources</li> <li>• Monitor staff output</li> <li>• Maintain leadership role in the organisation</li> </ul>
Operations Supervisor/ Line Manager	<ul style="list-style-type: none"> <li>• Develop routine schedules</li> <li>• Supervise personnel</li> <li>• Oversee the core functions of the business such as product research, development, manufacturing, and quality control</li> <li>• Inspect goods</li> <li>• Give technical advice</li> </ul>
Business Consultant	<ul style="list-style-type: none"> <li>• Analyse and evaluate customer requirements and business goals</li> <li>• Recommend appropriate strategies and logistics to increase business opportunities</li> <li>• Conduct research and information gathering</li> <li>• Initiate structure documentation and presentation of findings</li> <li>• Integrate best practices while evaluating business prospects, goals and objectives</li> </ul>

Job Title	Duties / Tasks
Business Planner	<ul style="list-style-type: none"><li>• Assist in development of business plan to achieve operational goals</li><li>• Develop documentation, and implementation of business plans, processes and procedures</li><li>• Develop presentations for business management and other stakeholders on business operations and developments</li><li>• Address operational and cost related issues in business planning projects</li><li>• Identify new opportunities to add business value</li><li>• Identify risks and develop mitigation plans</li></ul>
Logistics Manager	<ul style="list-style-type: none"><li>• Procure goods</li><li>• Liaise with the manufacturer to oversee the shipment of finished products</li><li>• Negotiate with independent carriers for the shipping/transportation of goods</li></ul>
Statistician	<ul style="list-style-type: none"><li>• Initiate and develop innovative statistical techniques, issues and protocols to consider in business</li><li>• Identify and determine the type of studies and research to carry out</li><li>• Execute statistical operations in total fairness to derive zero-error results</li><li>• Organise and analyse samples, data sets and model issues</li></ul>
Business Controller	<ul style="list-style-type: none"><li>• Prepare financial budgets and plans</li><li>• Prepare management reports</li><li>• Analyse business processes and develop cost saving controls</li><li>• Oversee month-end closing of accounts, identify issues, and compare with past results and projections</li><li>• Administer all business units, analyse financial risks and recommend effective solutions</li></ul>

Job Title	Duties / Tasks
Business Coordinator	<ul style="list-style-type: none"> <li>• Administer day-to-day activities and projects of the business</li> <li>• Develop and maintain business guidelines and practices</li> <li>• Maintain business correspondences</li> <li>• Prepare budget documents and executes process improvement initiatives</li> <li>• Participate in business meetings and prepare agenda for work</li> </ul>
Administrative Manager	<ul style="list-style-type: none"> <li>• Supervise clerical, accounting, finance, human resource as well as investor relations functions</li> <li>• Oversee public relations effort</li> </ul>

### **Roles of Learners, 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. Below are some of the roles of learners teachers and administrative staff; but these are not comprehensive.

#### **Roles of Learners**

A learner must seriously take into consideration that learning is a great commitment. Their roles include:

- i) Participating fully in class work and assignments
- ii) Being resourceful in group and personal research
- iii) Seeking guidance.
- iv) Learning to communicate – oral presentation, report writing, and development of personal interactive skills
- v) Learning to solve problems that have never been faced by them before (initiation and innovation)
- vi) Participating in community-based real life projects
- vii) Assessing the performance of staff and usefulness of programmes
- viii) Serving as ambassadors of the institution in the world of work
- ix) Learning on job independently and as part of a team
- x) Keeping time and managing oneself and other people effectively
- xi) Participating in sports, social and guild activities

- xii) Participating in health, safety, environmental and security awareness
- xiii) Practising leadership roles
- xiv) Demonstrating entrepreneurship skills to enable them start up projects on their own
- xv) Maintaining discipline in and outside the college

### **Roles of Academic Staff**

Teachers are the main source of information to learners. Their roles include, among others, to:

- i) set the tone for a good learning environment.
- ii) prepare schemes of work and lesson plans.
- iii) keep records of attendance and assessment results.
- iv) serve as instructors, lecturers, supervisors and coaches.
- v) plan, design and carry out assessment of learners' performance.
- vi) engage learners in continuous assessments and help them to understand what is expected of them
- vii) participate in quality assurance and ensure that training and assessments are valid and reliable.
- viii) contribute to continuing innovation in education.
- ix) counsel and guide learners on career and social issues that may affect their studies.
- x) arrange for and carry out industrial training placement and supervision.
- xi) arrange industrial tours and site visits.
- xii) prepare learners for project work as well as assess and record learners' progress.
- xiii) guide learners in project design and writing.
- xiv) collaborate in interdisciplinary activities.
- xv) assess effectiveness of the programmes.
- xvi) report on learners' progress and achievements.
- xvii) be ethical and role models.
- xviii) carry out research, write papers or publish technical books.
- xix) constantly update themselves on developments and requirement standards for the industry.



## **Role of Administrative Staff**

The college administrative staff coordinates the running of the institution and play various roles in the implementation of programmes. Such roles include among others to:

- i) keep custody of college property (inventories)
- ii) plan for smooth running of the college by mobilising 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) ensure high academic standards of the institution.
- ix) arrange for graduations and regular meetings of alumni.
- x) maintain ethical and moral conduct.
- xi) ensure safe and conducive learning environment.
- xii) provide learners with adequate materials.
- xiii) allow and facilitate inter-institutional activities.
- xiv) ensure co-curricular management and its implementation.
- xv) appraise staff performance.
- xvi) ensure security of learners and their property.
- xvii) ensure discipline among staff and learners.
- xviii) recommend for promotion or disciplinary action among staff.

## **Learning Environment**

For successful implementation of NDBM programmes, an effective learning environment has to be provided, this should include:

- i) Adequate physical infrastructure such as lecture rooms, laboratories, workshops and libraries equipped with relevant resources
- ii) Electronic learning and teaching environment such as computers, beamers, printers, photocopiers and plan printers to support teaching and learning processes

- iii) Materials such as models, audio–visual aids, books, manuals, journals, 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) The learners' and staff health in terms of medical facilities, hygiene and sanitation, proper working and studying environment, good feeding, welfare and security
- vi) Proper motivation and inspiration of staff and learners for them to feel committed to the diploma programme
- vii) Adequate arrangements for seminars, workshops and exhibitions, as well as sites and industrial visits
- viii) A platform for learners and staff to air out their views such as representation on governing councils
- ix) Clean personnel with adequate maintenance of all work facilities

### **Co-curricular Activities**

Co-Curricular activities are part of the institution activities and they enhance the teaching/ learning process. Therefore the institution should ensure that:

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

### **Programme Structure**

NDBM programme is based on a semester system. The modules contain sub-modules to be covered in each semester aimed at providing related knowledge, skills and professional attitude towards self-reliance.

## Summary of the Programme Structure

### Year 1 Semester 1

Code	Module Name	LH	PH	CH	CU
GBDM 111	Financial Accounting	60	30	75	5
GBDM 112	Business Economics	45	30	60	4
GBDM 113	Information Communication Technology	15	90	60	4
GBDM 114	Business Communication Skills	30	30	45	3
SBDM 115	Business Ethics	30	30	45	3
NDBM116	Project 1	-	120	60	4
<b>Total</b>		<b>180</b>	<b>330</b>	<b>345</b>	<b>23</b>

### Year 1 Semester 2

Code	Module Name	LH	PH	CH	CU
NDBM 121	Production Management	45	60	75	5
SBDM 122	Business Law	30	30	45	3
GBDM 123	Entrepreneurship Development	30	60	60	4
GBDM 124	Financial Management	60	30	75	5
NDBM 125	Business Organisation and Management	60	30	75	5
NDBM 126	Project 2	-	120	60	4
<b>Total</b>		<b>225</b>	<b>340</b>	<b>395</b>	<b>26</b>

### Year 2 Semester 1

Module Code	Module Name	LH	PH	CH	CU
GBDM 211	Business Statistics	30	30	45	3

GBDM 212	Cost and Management Accounting	45	60	75	5
SBDM 213	Principles of Auditing	45	60	75	5
SBDM 214	Strategic Management	30	30	45	3
NDBM 215	Project 3	-	120	60	4
GBDM 216	Internship Training	-	120	60	4
<b>TOTAL</b>		<b>150</b>	<b>420</b>	<b>360</b>	<b>24</b>

### Year 2 Semester 2

Module Code	Module Name	LH	PH	CH	CU
NDBM221	Public Sector Management	45	60	75	5
SBDM 222	Human Resource Management	30	60	60	4
SBDM 223	Elements of Taxation	40	40	60	4
GBDM 224	Business Kiswahili	20	40	40	2
SBDM 225	Research Methods and Proposal Writing	20	50	45	3
NDBM 226	Project 4	-	120	60	4
<b>TOTAL</b>		<b>155</b>	<b>370</b>	<b>340</b>	<b>22</b>

NOTE: **Two** practical hours (PH) are equivalent to **One** lecture hour (LH)

### Programme Load

National Diploma in Business Management has a programme load of 94 credit units distributed as follows:

Year 1	49
Year 2	<u>46</u>
<b>Total</b>	<b><u>95</u></b>

## Detailed Module Description: Year 1 Semester 1

### **GBDM 111: Financial Accounting 1**

**Credit Units : 05**

**Duration : 75 Hours**

#### **Module Overview**

The module introduces learners to basic accounting processes and principles. It is intended to develop learners' understanding of the framework of record-keeping and enable them to reference accounting standards and apply the generally accepted accounting principles to various practical scenarios in business. It mainly involves recording of transactions, preparation of various source documents, books of accounts and simple sets of financial statements.

#### **Learning Outcomes**

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

- make financial decisions.
- draw up and analyse budgets.
- maintain ledger accounts.
- prepare accurate financial statements.

#### **Competences**

The learner:

- distinguishes between book keeping and accounting.
- justifies the importance of accounting.
- describes the branches of accounting
- identifies the users of accounting information.
- applies the accounting standards, bases, policies and concepts.
- constructs accounting equations.
- describes the accounting cycle
- identifies business transactions.
- identifies the source documents in business.
- prepares different source documents
- classifies journals.
- prepares journals from source documents.
- justifies the importance of journals
- classifies ledgers.
- classifies accounts.
- describes double entry principle.
- prepares ledger accounts using double entry
- balances the ledger accounts.
- identifies the purpose of a trial balance.
- extracts a trial balance.

- detects and classifies the accounting errors.
- corrects the errors.
- classifies cash books.
- prepares different cash books.
- prepares a petty cash book.
- identifies importance of bank reconciliation.
- identifies the causes of discrepancies.
- adjusts the cash book
- reconciles the Cash book and the Bank statement
- makes adjustments for:
  - prepayments.
  - accruals.
  - provisions.
  - reserves.
- identifies types of different financial statements.
- prepares Income statement.
- prepares balance sheet
- identifies the different types of control accounts.
- discusses the purpose of control accounts.
- prepares control accounts.
- identifies the non- trading organisations.
- prepares accounts for non-trading organisations.
- discusses the nature of partnership business.
- describes the formation of a partnership.
- prepares the partners' accounts.
- prepares the appropriation account.

Detailed Module Description	Duration
<b>Sub-module 1: Nature and Scope of Financial Accounting</b> <ul style="list-style-type: none"> <li>• Book-keeping and financial accounting</li> <li>• Purpose and importance of accounting</li> <li>• Branches of accounting</li> <li>• Users of accounting information</li> <li>• Accounting standards, bases, policies and concepts</li> <li>• Accounting equation</li> <li>• The accounting cycle</li> </ul>	6 Hours
<b>Sub-module 2: Transactions and Source Documents</b> <ul style="list-style-type: none"> <li>• Types of business transactions</li> <li>• Types of source documents</li> <li>• Preparation of source documents</li> </ul>	4 Hours
<b>Sub-module 3: Journals</b> <ul style="list-style-type: none"> <li>• Classification and uses of journals</li> </ul>	6 Hours

<ul style="list-style-type: none"> <li>• Preparation of journals</li> <li>• Importance of journals</li> </ul>	
<b>Sub-module 4: Ledgers and Ledger Accounts</b> <ul style="list-style-type: none"> <li>• Types of ledgers</li> <li>• Uses of ledgers</li> <li>• Classification of accounts</li> <li>• The principle of double entry system of book-keeping</li> <li>• Preparation of ledger accounts</li> <li>• Balancing off ledger accounts</li> </ul>	8 Hours
<b>Sub-module 5: Trail Balance and Accounting Errors</b> <ul style="list-style-type: none"> <li>• Purpose of a trial balance</li> <li>• Extraction of a trial balance</li> <li>• Errors disclosed by the trial balance</li> <li>• Errors not disclosed by the trial balance</li> <li>• Correcting accounting errors</li> </ul>	8 Hours
<b>Sub-module 6: The Cash Books</b> <ul style="list-style-type: none"> <li>• Types of cash books</li> <li>• Recording transactions in the cash books</li> <li>• Closing off a cash book</li> <li>• Petty cash book and the imprest system</li> </ul>	6 Hours
<b>Sub-module 7: Bank Reconciliation</b> <ul style="list-style-type: none"> <li>• Bank statement</li> <li>• Importance of bank reconciliation</li> <li>• Causes of discrepancies between cash book and bank statement balances</li> <li>• Adjusting cash book</li> <li>• Bank reconciliation statements</li> </ul>	6 Hours
<b>Sub-module 8: End of Year Adjustments</b> <ul style="list-style-type: none"> <li>• Adjustment for:           <ul style="list-style-type: none"> <li>- Prepayments</li> <li>- Accruals</li> <li>- Provisions</li> <li>- Reserves</li> </ul> </li> <li>• Preparation of adjusted accounts</li> </ul>	7 Hours
<b>Sub-module 9: Financial Statements</b> <ul style="list-style-type: none"> <li>• Types of financial statements</li> <li>• Purpose of financial statements</li> <li>• Preparation of financial statements</li> </ul>	8 Hours
<b>Sub-module 10: Control Accounts</b> <ul style="list-style-type: none"> <li>• Types of control accounts</li> <li>• Purpose of control accounts</li> </ul>	4 Hours

<ul style="list-style-type: none"> <li>• Preparation of control accounts</li> </ul>	
<b>Sub-module 11: Accounting for non-Trading Organisations</b> <ul style="list-style-type: none"> <li>• Nature and purpose of non-profit making organisations</li> <li>• Sources of income for non-trading organisations</li> <li>• Accounts maintained by non-trading organisations</li> </ul>	6 Hours
<b>Sub-module 12: Partnership Accounting</b> <ul style="list-style-type: none"> <li>• Nature of partnership business</li> <li>• Formation of partnership business</li> <li>• Preparation of partners' accounts</li> <li>• Preparation of appropriation account</li> </ul>	6 Hours
<b>Suggested References</b> Frank wood and Sangster, (2009). <i>Business Accounting 1</i> . 12 <sup>th</sup> Edition: Pitman publishers, London. Jennings, A.R. (2008). <i>Financial Accounting</i> . 10 <sup>th</sup> Edition; DP Publications ltd – London. Saleemi, N.A. (2010). <i>Financial Accounting Simplified</i> . Champman & Hall, London. Elliott, B. and Elliott, J. (2007). <i>Financial Accounting and Reporting</i> . 6 <sup>th</sup> Edition; Financial Times Prentice Hall – London. Stickney, C.P. and Weil, R.L. (2008). <i>Financial accounting: An introduction to Concepts, Methods and Uses</i> . South-Western college – Mason.	



## **GBDM 112: Business Economics**

**Credit Units: 04**

**Duration: 60 Hours**

### **Module Overview**

This module introduces learners to micro and macro economics concepts and practices that develop their 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:

- analyse the economic problems for business purposes.
- make diagrammatic trends and provide economic intuition for the results.
- analyse the economic effects of policy changes on business.
- determine how much to save and invest in a business.
- make decisions on what goods or services to provide, how to obtain them, for whom and in what quantities.

### **Competences**

The learner:

- determines the economic scope in which to operate.
- analyses the prevailing economic systems.
- identifies the prevailing economic problems.
- answers the economic questions.
- describes the theory of demand and supply.
- identifies the factors that affect demand and supply.
- draws the demand and supply curves and mark the equilibrium point.
- identifies the price mechanisms.
- analyses customer behaviours.
- relates the utility theories to the prevailing consumer behaviour.
- determines the costs per commodity.
- draws the cost curves.
- analyses the economies and diseconomies of scale.
- describes the characteristics of each market structures.
- analyses the advantages and disadvantages of each market structure.

- identifies stages of production.
- analyses the factors of production.
- draws the PPF curves.
- determines the costs of production.
- determines the location of firms.
- draws the circular flow of income.
- identifies methods of measuring National income.
- computes national income.
- compares National income with standards of living.
- computes price indices.
- identifies good money.
- describes the functions of money.
- distinguishes between Central and Commercial banks.
- identifies non-banking financial intermediaries and their roles.
- analyses the effects of
  - mobile money services
- insures the business against catastrophes.
- follows the insurance principles.
- adheres to the insurance policies.
- identifies the types of inflation.
- analyses the causes of inflation.
- analyse the effects of inflation.
- suggests measures to mitigate inflation.
- describes population density.
- identifies causes and effects of population growth.
- computes GDP and per capita income.
- identifies controls to population growth and unemployment.
- uses the terms of trade correctly
- analyses the importance of International trade.
- analyses the restrictions to international trade.
- discusses the importance of foreign aid.
- identifies the need for economic integration.

Detailed Module Description.	Duration
<b>Sub-module 1: Economic Concepts</b> <ul style="list-style-type: none"> <li>• Scope of economics.</li> <li>• Economic systems</li> <li>• Fundamental economic problems (scarcity, choice and opportunity cost)</li> <li>• Economic questions</li> </ul>	4 Hours
<b>Sub-module 2: Theory of Demand and Supply</b> <ul style="list-style-type: none"> <li>• Demand theory</li> </ul>	6 Hours

<ul style="list-style-type: none"> <li>• Supply theory</li> <li>• Concept of equilibrium</li> <li>• Concept of elasticity</li> <li>• Price mechanism</li> </ul>	
<b>Sub-module 3: Utility Functions and Cost Theory</b> <ul style="list-style-type: none"> <li>• Cardinal utility theory</li> <li>• Ordinal utility theory</li> <li>• Fixed, variable and total costs</li> <li>• Long-run and short-run average cost curves</li> <li>• Economies and diseconomies of scale</li> </ul>	6 Hours
<b>Sub-module 4: Market Structures</b> <ul style="list-style-type: none"> <li>• Perfect competition</li> <li>• Monopolistic competition</li> <li>• Monopoly</li> <li>• Oligopoly</li> </ul>	8 Hours
<b>Sub-module 5: The Production Theory</b> <ul style="list-style-type: none"> <li>• Stages of production</li> <li>• Factors of production</li> <li>• The Production Possibility Frontier (PPF)</li> <li>• Determination of costs of production</li> <li>• Location of firms</li> </ul>	4 Hours
<b>Sub-module 6: National Income</b> <ul style="list-style-type: none"> <li>• Circular flow of Income</li> <li>• Measurement of national income, uses and limitations</li> <li>• National Income and standards of living</li> <li>• Computation of price indices</li> <li>• Uses of National income figures</li> </ul>	6 Hours
<b>Sub-module 7: Money and Banking</b> <ul style="list-style-type: none"> <li>• Characteristics of money</li> <li>• Functions of money</li> <li>• Functions of central and commercial banks</li> <li>• Non-banking financial intermediaries and their functions</li> <li>• Mobile Money services</li> </ul>	6 Hours
<b>Sub-module 8: Insurance</b> <ul style="list-style-type: none"> <li>• Insurance policies</li> <li>• Importance of insurance</li> <li>• Challenges of insurance</li> </ul>	4 Hours
<b>Sub-module 9: Inflation</b> <ul style="list-style-type: none"> <li>• Types of inflation</li> <li>• Causes of inflation</li> </ul>	4 Hours

<ul style="list-style-type: none"> <li>• Effects of inflation</li> <li>• controlling inflation</li> </ul>	
<b>Sub-module 10: Population and Unemployment</b> <ul style="list-style-type: none"> <li>• Population density</li> <li>• Causes and effects of population growth</li> <li>• GDP and per capita income</li> <li>• Causes of unemployment</li> <li>• Effects of unemployment</li> <li>• Controls of unemployment</li> </ul>	6 Hours
<b>Sub-module 11: International Trade and Economic Integration</b> <ul style="list-style-type: none"> <li>• Terms used in international trade</li> <li>• Importance of international trade</li> <li>• Restrictions to international trade</li> <li>• Foreign aid</li> <li>• Purpose of economic integration</li> <li>• Forms of economic integration</li> <li>• Limitations of international trade and economic integration</li> </ul>	6 Hours
<b>Suggested References</b> Harvey, J. (1997). <i>Modern Economics</i> . London, MacMillan Education Publishers Koutsoyiannis, A. (1979). <i>Modern Micro Economics</i> . 2 <sup>nd</sup> Edition: New Delhi, MacMillan Education Ltd. Lipsey G. R. (1999). <i>Introduction to Positive Economics</i> . 12 <sup>th</sup> Edition; The Addison-Wesley Publishers - Boston. Saleemi N.A. (1991). <i>Economics Simplified</i> . Northampton, Edward Elgar Publishing Ltd. Ssentamu, J. D. (2010). <i>Basic Economics for East Africa: Concepts, Analysis and Applications</i> . Kampala, Fountain Publishers.	

## **GBDM 113: Information and Communication Technology (ICT)**

**Credit Unit: 04**

**Duration: 60 Hours**

### **Module Overview**

This module provides learners with basic knowledge and skills to familiarise themselves with the use and working of computers using different, modern Information Communication Technologies. They will acquire hands-on experience in Microsoft office applications such as; Word processing, Spreadsheet, Database Publication and use internet Resources, that will enable them to digitally access, process, store and disseminate information.

### **Learning Outcomes**

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

- collect, process, store and Output business information using Microsoft Office applications.
- model and design documents with the help of software applications.
- demonstrate significant communication skills in using internet resources.

### **Competences**

The learner:

- distinguishes between data and information.
- makes use of different types of information.
- describes the qualities of good information.
- process data using different methods.
- operates the management information systems.
- classifies computers according to their different categories.
- describes the characteristics of good computers.
- operates the computer hardware devices.
- uses software applications to process data.
- uses UPS to provide consistent power supply to computer.
- purchases a computer after analysing its quality.
- identifies the threats and risks to computers.
- sets strategies to protect computer against threats and risks.
- starts a computer.
- processes data using Ms Word.
- opens a new word document and enters data in it.
- selects the text formats.

- inserts text tables, pictures, symbols, page numbers and headers or footers
- merges the mail.
- determines the page layout.
- relates automatic table of content with Ms Word
- saves data on a fixed and portable media.
- generates an information hardcopy.
- creates a spreadsheet in Excel.
- records text in a worksheet.
- sets the page layout in Excel.
- formats the worksheet cells.
- computes data using built in functions.
- applies the Excel tools.
- sorts and filters data.
- inserts renames and deletes a spreadsheet.
- draws charts and graphs.
- generates a hard copy of a spreadsheet.
- opens a Microsoft Access form.
- creates a database form on a fixed and portable media.
- records data using database objects.
- creates relationships to link table objects.
- updates databases.
- opens a Microsoft publisher window.
- designs different publication documents
- generates publication hardcopies.
- analyses the different types of Networks.
- describes the commonly used internet terminologies.
- connects to internet.
- creates a valid e-mail account.
- transacts business on-line.

Detailed Module Description	Duration
<b>Sub-module 1: Data and Information</b> <ul style="list-style-type: none"> <li>• Distinction between Data &amp; Information</li> <li>• Types of information (text, pictures, video, audio)</li> <li>• Qualities of good information</li> <li>• Data processing Methods (Manual, Mechanical, Electronic)</li> <li>• Management Information System</li> </ul>	4 Hours
<b>Sub-module 2: Computer Systems</b> <ul style="list-style-type: none"> <li>• Classification of computers by size (Mainframe, Personal, Handheld computers)</li> <li>• Characteristics of a good computer</li> </ul>	6 Hours

<ul style="list-style-type: none"> <li>• Computer Hardware           <ul style="list-style-type: none"> <li>- Input devices (keyboard, Mouse, Barcodes)</li> <li>- Process devices (system unit)</li> <li>- Output devices (Monitor, Speakers, Printers)</li> <li>- Storage components (Fixed and Portable devices)</li> <li>- Communication Devices ( Modem, Cables, Wireless connectors)</li> </ul> </li> <li>• Computer Software           <ul style="list-style-type: none"> <li>- Classification (System and Application Software)</li> <li>- Operating system software</li> </ul> </li> <li>• Power backup (UPS)</li> </ul>	
<p><b>Sub-module 3: Computer handling and Maintenance</b></p> <ul style="list-style-type: none"> <li>• Factors to consider when buying a computer</li> <li>• Threats and risks to computers</li> <li>• Caring for a computer</li> </ul>	4 Hours
<p><b>Sub-module 4 : Word Processing</b></p> <ul style="list-style-type: none"> <li>• Booting a computer</li> <li>• Loading Microsoft Word</li> <li>• Entering text in a new word document</li> <li>• Formatting text (font: colour, bold, size, alignment, line spacing, drop caps, word art)</li> <li>• Inserting (pictures, tables, symbols, page numbers, footers, headers, footnotes/end notes)</li> <li>• Mail Merge</li> <li>• Page layout (paper orientation, margins)</li> <li>• Automatic table of contents</li> <li>• Saving (on a fixed and portable storage media)</li> <li>• Printing</li> </ul>	10 Hours
<p><b>Sub-module 5 : Spreadsheet</b></p> <ul style="list-style-type: none"> <li>• Loading Microsoft Excel</li> <li>• Entering text/numbers in a worksheet</li> <li>• Formatting cells (currency, borders, commas, decimal places, alignment, merging cells)</li> <li>• Data computation (Auto Sum, Average, Max, Min, Count, If command)</li> <li>• Formatting cells (Currency, borders, commas, decimal places, alignment, merging cells, text direction)</li> <li>• Data sorting and filtering</li> <li>• Inserting, renaming and deleting a worksheet</li> <li>• Creating charts &amp; graphs</li> <li>• Page layout (margins and paper orientation)</li> <li>• Printing a spreadsheet</li> </ul>	10 Hours

<p><b>Sub-module 6 : Database</b></p> <ul style="list-style-type: none"> <li>• Loading Microsoft Access</li> <li>• Creating a database( on desktop, hard disk, flash disk, Compact disk)</li> <li>• Capturing records using database objects <ul style="list-style-type: none"> <li>- Tables (types, field sizes, field format, primary and foreign keys)</li> <li>- Forms (types of database forms)</li> <li>- Queries (for computation)</li> <li>- Reports (portrait, landscape, display all, selected fields)</li> </ul> </li> <li>• Creating relationships</li> <li>• Updating databases</li> </ul>	8 Hours
<p><b>Sub-module 7 : Publications</b></p> <ul style="list-style-type: none"> <li>• Loading Microsoft Publisher</li> <li>• Designing Publication documents <ul style="list-style-type: none"> <li>- Calendars</li> <li>- Business cards (wedding, birthday, success, seasonal greeting)</li> <li>- Certificates</li> <li>- Brochures &amp; flyers</li> <li>- Receipts</li> </ul> </li> <li>• Printing publication documents</li> </ul>	12 Hours
<p><b>Sub-module 8 : Networks and Internet</b></p> <ul style="list-style-type: none"> <li>• Types of networks ( LAN and WAN)</li> <li>• Internet terminologies <ul style="list-style-type: none"> <li>- WWW (World Wide Web)</li> <li>- Website &amp; Web browsers</li> <li>- HTTP (Hyper Text Transfer Protocol)</li> <li>- ISP (Internet Service provider)</li> </ul> </li> <li>• Connecting to Internet</li> <li>• Creating e-mail account</li> <li>• Internet application: <ul style="list-style-type: none"> <li>- E-commerce</li> <li>- E-banking</li> <li>- E-learning</li> </ul> </li> </ul>	6 Hours
<p><b>Suggested References</b></p> <p>Anderson, R.G (1993). <i>Data Processing: Information Systems and Technology</i>. Vol 2. London, British Library.</p> <p>Barnett, (1996). <i>Management Strategy and Informational Technology</i>. London, International Thomas Business Press.</p>	



Brandley, A. (2012). *Complete Networking*. California, University of California Press.

Clifton, H. D. and Sutcliff, A.G. (1999). *Business Information Systems*. 5<sup>th</sup> Edition; New Jersey, Prentice Hall.

Comer, D.E. (2008). *Computer Networks and Internets*. 5<sup>th</sup> Edition; New Delhi, Addison-Wesley.

Mikre, F. (2011). *Role of Information Communication Technology in Education*: Journal of Education and Sciences; Addis Ababa, MacMillan.

<b>GBDM 114: Business Communication Skills</b>	
<b>Credit Units: 03</b>	
<b>Duration: 45 Hours</b>	
<b>Module Overview</b>	
The ability to communicate appropriately is an essential skill for any business to prosper. The module is therefore intended to equip learners with practical skills and knowledge to prepare and present coherent speeches, read, write and listen to others.	
<b>Learning Outcome</b>	
By the end of this module, the learner should be able to communicate effectively with other business stakeholders.	
<b>Competences</b>	
The learner:	
<ul style="list-style-type: none"> <li>• analyses the purpose of communication.</li> <li>• describes the means of communication.</li> <li>• applies the principles of communication.</li> <li>• discusses the different forms of communication.</li> <li>• draws the communication process.</li> <li>• identifies barriers to effective communication.</li> <li>• controls the barriers to effective communication.</li> <li>• writes business correspondences.</li> <li>• makes reports.</li> <li>• writes memos.</li> <li>• presents public speeches.</li> <li>• organises meetings.</li> <li>• negotiates for better business terms.</li> <li>• applies non-verbal communication to express feelings.</li> <li>• correctly interprets the non-verbal communication made by others.</li> <li>• analyses the advantages and disadvantages of non-verbal communication.</li> <li>• listens effectively.</li> <li>• justifies the importance of effective listening.</li> <li>• identifies the causes of poor listening skills.</li> </ul>	
<b>Detailed Module Description</b>	<b>Duration</b>
<b>Sub-module 1: Nature and Scope of Communication</b>	
<ul style="list-style-type: none"> <li>• Purpose of communication</li> <li>• Means of communication</li> <li>• Principles of communication</li> </ul>	6 hours

<ul style="list-style-type: none"> <li>• Forms of communication</li> </ul>	
<b>Sub-module 2: Communication Process</b> <ul style="list-style-type: none"> <li>• Elements of communication process (communication modal)</li> <li>• Barriers to effective communication</li> <li>• Overcoming barriers to effective communication</li> </ul>	4 hours
<b>Sub-module 3: Written Communication</b> <ul style="list-style-type: none"> <li>• Business letters (inquiry, order, acknowledgement, complaint, applications)</li> <li>• Memos</li> <li>• Notices</li> <li>• Reports (field reports, progressive reports, accountability reports)</li> </ul>	12 hours
<b>Sub-module 4: Oral/Verbal Communication</b> <ul style="list-style-type: none"> <li>• Public speeches</li> <li>• Meetings</li> <li>• Negotiations</li> </ul>	10 hours
<b>Sub-module 5: Non-Verbal Communication</b> <ul style="list-style-type: none"> <li>• Methods of non-verbal communication (body language, facial expressions, eye contact, gestures, postures, proximity, physical appearance)</li> <li>• Advantages and disadvantages of non-verbal communication</li> </ul>	9 hours
<b>Sub-module 6: Listening</b> <ul style="list-style-type: none"> <li>• Effective listening</li> <li>• Importance of listening</li> <li>• Causes of poor listening</li> </ul>	4 hours
<b>Suggested References</b> Chester, L.W. and Vanneman, E. (1983). <i>Business Communications</i> . London, Edward Arnold. Komunda, B.M. (2005). <i>Business Communication Skills</i> . 2 <sup>nd</sup> Edition; Kampala, Mukono Printing and Publishing Company. Wardrope, W.J, & Bayless, M. L. (2009). <i>Oral Business Communication; Instructions in Business Schools. Journal of Education for Business: Florida</i> , Pearson's Publishing.	

## **SBDM 115: Business Ethics**

**Credit Units: 03**

**Duration: 45 Hours**

### **Module Overview**

In today's business world, the business of business is ethical business. Business stakeholders rely heavily on the integrity of business managers to make informed decisions. The module therefore provides learners with moral principles and behaviours to perform their duties professionally. It reinforces their ethical values and inspires them to prevent others from making unethical decisions.

### **Learning Outcomes**

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

- develop a sense of moral obligation.
- systemise, defend and recommend right behaviour.
- apply desirable values in all that one does.
- exhibit moral behaviour when conducting business.

### **Competences**

The learner:

- exhibits the business ethical code of conduct.
- complies with the accounting ethical policies.
- discusses the importance of business ethics.
- applies the ethical principles in organisational work.
- exhibits a professional code of conduct when working.
- guards against unethical dealings
- observes the corporate social responsibility
- avoids corporate crime.
- evaluates the ethical issues in business.
- exercises high ethical standards of leadership.
- resolves ethical conflicts and dilemmas.
- makes business decisions ethically.
- exercises social responsibility.
- creates an ethical corporate culture.
- accounts for the finances in your possession.
- avoid accounting misdeeds.
- keeps confidential information secret.
- exercise confidentiality
- analyses the causes of fraud.
- practises the generally accepted accounting principles

<ul style="list-style-type: none"> <li>• evaluates the implications of ethical accounting practices.</li> <li>• watches out for unethical behaviour.</li> <li>• fights against corruption and money laundering.</li> <li>• mitigates conflict of interest in business.</li> <li>• controls organisational violence.</li> <li>• analyses the consequences of unethical behaviour.</li> <li>• sets up strategies to end unethical behaviour in case it occurs.</li> <li>• assesses and investigate the information from whistle blowing.</li> <li>• sets up criteria for whistle blowing.</li> <li>• analyses the risks of whistle blowing.</li> </ul>	
Detailed Module Description	Duration
<b>Sub-module1: Concepts of Business Ethics</b> <ul style="list-style-type: none"> <li>• Ethical code</li> <li>• Ethical policies</li> <li>• Rules-based ethics</li> <li>• Importance of business ethics</li> </ul>	6 hours
<b>Sub-module 2: Organisational Ethics</b> <ul style="list-style-type: none"> <li>• Ethical principles</li> <li>• Professional ethics</li> <li>• Ethical safeguards</li> <li>• Corporate social responsibility</li> <li>• Corporate crime</li> </ul>	10 hours
<b>Sub-module3: Managerial Ethics</b> <ul style="list-style-type: none"> <li>• Ethical issues in business</li> <li>• Ethical leadership</li> <li>• Ethical conflict and dilemma</li> <li>• Ethical decision-making</li> <li>• Social responsibility</li> <li>• Corporate governance</li> </ul>	8 hours
<b>Sub-module 4: Functional Business Ethics</b> <ul style="list-style-type: none"> <li>• Finance ethics</li> <li>• Intellectual property</li> <li>• Business culture</li> <li>• Corporate social responsibility</li> <li>• Confidential information</li> <li>• Ethical implications</li> </ul>	10 hours

<p><b>Sub-module 5: Unethical Behaviour</b></p> <ul style="list-style-type: none"> <li>• Recognising unethical behaviour</li> <li>• Corruption</li> <li>• Money laundering</li> <li>• Conflict of interest</li> <li>• Organisational violence</li> <li>• Consequences of unethical behaviour</li> <li>• Ending unethical behaviour</li> </ul>	7 hours
<p><b>Sub-module 6: Whistle Blowing</b></p> <ul style="list-style-type: none"> <li>• Concept of whistle blowing</li> <li>• Whistle blowing criteria</li> <li>• Risks of whistle blowing</li> </ul>	4 hours
<p><b>Suggested References</b></p> <p>Beer, L.A. (2010). <i>A Strategic and Tactical Approach to Global Business Ethics</i>. New York, Business expert press.</p> <p>Bevan, D. (2008). <i>Philosophy: A General Theory Approach and Emergence of Convenient and Inconvenient Ethics</i>. Boston, M. Painter.</p> <p>Driscoll, D.M. (2002). <i>Ethics Matters: How to Implement Values-Driven Management</i>. Boston, Bentley College..</p> <p>Duska, R.F. (2007). <i>Contemporary Reflections on Business Ethics</i>. Vol. 23; Boston, Springer.</p> <p>Halbert, T. &amp; Ingulli, E. (2003). <i>Law and Ethics in Business Environment</i>. 4<sup>th</sup> Edition; New York, South-Western Publishing Company.</p> <p>Stanwick, P. (2013). <i>Understanding Business Ethics</i>. 2<sup>nd</sup> Edition; Auburn, Auburn University Printing and Publication.</p>	

<b>NDBM 116: Project Level 1</b> <b>Credit Units: 04</b> <b>Time: 60 Hours</b>	
<b>Project Identification and Planning</b>	
<b>Module Overview</b> The module introduces learners to real-life work activities which sparks creativity and develops their business service skills in accounting context.	
<b>Learning Outcome</b> By the end of this module, the learner should be able to be an independent planner, critical thinker and lifelong innovator, capable of setting up and manning own project.	
<b>Competences</b> The learner: <ul style="list-style-type: none"> <li>• identifies a project.</li> <li>• carries out a feasibility study.</li> <li>• determines the initial capital required.</li> <li>• draws the budget.</li> </ul>	
<b>Content</b>	<b>Duration</b>
<ul style="list-style-type: none"> <li>• Environmental analysis</li> <li>• Project identification</li> <li>• Feasibility study</li> <li>• Capital estimation</li> <li>• Budgeting</li> </ul>	60 Hours
<b>Proposed Projects</b> <ul style="list-style-type: none"> <li>• Running a canteen</li> <li>• Hawking merchandise</li> <li>• Mobile money outlets</li> <li>• Dealing in stationery</li> <li>• Jewelleries</li> <li>• Cosmetics</li> <li>• Fish mongering</li> <li>• Food kiosks</li> <li>• Vending in clothes/shoes/bags</li> <li>• Agro business</li> </ul> <p>A learner may select one of these projects or identify any other of his/her own choice to run during the course.</p>	
<b>Suggested References</b> Harold, K. (2010). <i>Project Management: A Practical Planning and</i>	

*Implementation Guide*; Nairobi CBPS Publisher & Distributors.

Jason, W. (2006). *The Project Management Life Cycle: A Complete Step by Step Methodology for Initiating, Planning, Executing and Closing a Project Successfully*; New York, McGraw Hill Publishing Company Ltd.

Kerzner, H. (2002). *Project Management: A System Approach to Planning, Scheduling and Controlling*; 2<sup>nd</sup> Edition California CBP Publishing Company.

Lewis, J.P. (2004). *Project Planning Schedule and Control: A Hands-on Guide to Bringing Projects in on Time and on Budget*. New Delhi; New Age International (P) limited, Publishers.



## Detailed Module Description: Year 1 Semester 2

### **NDBM 121: Production and Operations Management**

**Module Credit: 05**

**Duration: 75 Hours**

#### **Module Overview**

The module equips learners with skills and competences to transform raw materials into finished products. It provides an understanding of the techniques required to design plant layout and process, manage production operations and improvement of product quality. It emphasises the significance of 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:

- design, direct and control processes that transform raw materials into finished products.
- create value in form of goods and services by converting inputs into outputs.
- solve business problems related to the movement of products/services from the manufacturer/provider to the end customer.

#### **Competences**

The learner:

- 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.
- 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.
- analyse the types of product designs.
- modify products with new characteristics.
- monitor and manage the product lifecycle.
- design the product service system to sustain competitiveness.
- analyses the different types of production process designs.
- selects the process design to follow.
- designs the production process.
- justifies the importance of process designs.

<ul style="list-style-type: none"> <li>• determines the material delivery system.</li> <li>• handles materials carefully.</li> <li>• controls material wastage.</li> <li>• sets measures to mitigate risks in handling materials.</li> <li>• applies the different models of operations management.</li> <li>• makes a careful study of the operations motion.</li> <li>• executes the roles of operations manager.</li> <li>• sets strategies to ensure employee health and safety.</li> <li>• justifies the importance of quality control.</li> <li>• analyses the techniques used in production quality control.</li> <li>• manages the costs involved in the production quality control.</li> <li>• considers the factors involved in measuring productivity.</li> <li>• ensures efficiency and effectiveness in measuring productivity.</li> <li>• compares the actual with the planned production.</li> <li>• forecasts the levels of inventory.</li> <li>• determines the desirable levels of inventory.</li> <li>• determines the inventory capacity to be held at a time.</li> <li>• selects the inventory control technique to apply.</li> <li>• sets the valuation method for inventory.</li> <li>• uses database to store inventory.</li> </ul>	
Detailed Module Description	Duration
<b>Sub-module 1: Planning a Production process</b> <ul style="list-style-type: none"> <li>• Production functions</li> <li>• Purpose of production</li> <li>• Roles of production manager</li> <li>• Linkages in the production process</li> </ul>	6 Hours
<b>Sub-module 2: Plant Layout and Location</b> <ul style="list-style-type: none"> <li>• Types of plant layouts</li> <li>• Designing plant layouts</li> <li>• Plant location</li> <li>• Factors to consider in selecting a plant location</li> </ul>	10 Hours
<b>Sub-module 3: Product Design</b> <ul style="list-style-type: none"> <li>• Types of product designs</li> <li>• Product development</li> <li>• Product lifecycle</li> <li>• Product service systems</li> </ul>	8 Hours
<b>Sub-module 4: Process Design</b> <ul style="list-style-type: none"> <li>• Types of process designs</li> <li>• Choice of process design</li> </ul>	8 Hours

<ul style="list-style-type: none"> <li>• Designing a process</li> <li>• Importance of process designs</li> </ul>	
<b>Sub-module 5: Material Handling</b> <ul style="list-style-type: none"> <li>• Delivery systems (inward and outward systems)</li> <li>• Handling delicate materials (perishable, breakable, explosive, poisonous)</li> <li>• Online material movement</li> <li>• Wastage control</li> <li>• Risk management</li> </ul>	8 Hours
<b>Sub-module 6: Operations Management</b> <ul style="list-style-type: none"> <li>• Operations models</li> <li>• Motion study</li> <li>• Managing production operations</li> <li>• Roles of operations manager</li> <li>• Employee health and safety measures</li> </ul>	12 Hours
<b>Sub-module 7: Production Quality Control</b> <ul style="list-style-type: none"> <li>• Importance of production quality control</li> <li>• Techniques of production quality control</li> <li>• Costs of production quality control</li> </ul>	6 Hours
<b>Sub-module 8: Work and Productivity Measurement</b> <ul style="list-style-type: none"> <li>• Productivity measurement factors</li> <li>• Efficiency and effectiveness measurement</li> <li>• Comparison between actual and planned production</li> </ul>	7 Hours
<b>Sub-module 9: Inventory Management</b> <ul style="list-style-type: none"> <li>• Forecasting inventory levels</li> <li>• Optimal inventory levels</li> <li>• Capacity planning and management</li> <li>• Inventory control techniques</li> <li>• Inventory valuation methods</li> <li>• Computerised inventory storage systems</li> </ul>	10 Hours
<b>Suggested References</b> Lockyer K., Mulhemann A, and Oakland J. (2005). <i>Production Operations Management</i> . 4 <sup>th</sup> Revised Edition; Lewes, Pitman. Morton, T. (2004). <i>Production and Operations Management</i> . Delhi, Vikas Publishing House Pvt Ltd. William, J.S. (2011). <i>Operations Management</i> . 11 <sup>th</sup> Edition: Yokohama, McGraw Hill.	

**SBDM 122: Business Law****Credit Units: 03****Duration: 45 Hours****Module Overview**

People in business need to operate their businesses legally within the law. The module therefore introduces learners to legal aspects of trade at different levels of business. It provides learners with knowledge about the court systems and their jurisdictions, terms of agreements in trade and how to settle commercial disputes. The module is ideal for learners who are planning careers in business areas including accounting, business management, marketing, banking and finance, international trade and industrial relations.

**Learning Outcomes**

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

- apply the legal principles to business problems.
- form business contracts.
- write legal agreements.
- operate business within the legal framework.

**Competences**

The learner:

- justifies the purpose of law.
- classifies the laws in Uganda.
- identifies sources of law in Uganda.
- draws the structure of courts in Uganda.
- defines each court's jurisdiction and powers.
- illustrates the legal procedures followed in handling business issues.
- identifies the legal persons.
- describes the capacities of legal persons to contract.
- analyses the capacity of unincorporated bodies to contract.
- distinguishes between nationality and domicile.
- classifies the contracts.
- justifies the essentials of a valid contract.
- determines the terms of a contract.
- determines the exclusion clauses for the business.
- analyses the vitiating elements to the contract.
- seeks remedies when a contract is breached.
- selects the method for solving disputes.

<ul style="list-style-type: none"> <li>• follows the right procedures to resolve disputes.</li> <li>• tries to solve disputes without going to court.</li> <li>• describes the different types of agents.</li> <li>• creates agency relationship.</li> <li>• executes the duties of a principal / agent.</li> <li>• determines when to terminate agency relationship.</li> <li>• analyses the different types of companies.</li> <li>• describes the procedure for forming a company.</li> <li>• analyses the consequences of incorporating a company.</li> <li>• manages a company.</li> <li>• follows the right procedure in winding up a company.</li> <li>• analyses the ownership of the goods sold.</li> <li>• passes on the title in goods to the buyer.</li> <li>• observes the Nemo-dat rule in sale of goods.</li> <li>• sells/buys goods in accordance to the Sale of Goods Act (SOGA).</li> </ul>	
<b>Detailed Module Description</b>	<b>Duration</b>
<b>Sub-module 1: Nature and Scope of Business Law</b> <ul style="list-style-type: none"> <li>• Purpose of law</li> <li>• Classification of law</li> <li>• Sources of law</li> </ul>	4 Hours
<b>Sub-module 2: Court Systems in Uganda</b> <ul style="list-style-type: none"> <li>• Structure of courts in Uganda</li> <li>• Jurisdictions and powers of courts</li> <li>• Legal procedures in Uganda</li> </ul>	4 Hours
<b>Sub-module 3: Law of Persons</b> <ul style="list-style-type: none"> <li>• Legal persons</li> <li>• Capacity of persons to enter into legal relations:               <ul style="list-style-type: none"> <li>- Minors</li> <li>- Married women</li> <li>- Persons of unsound mind</li> </ul> </li> <li>• Unincorporated bodies (sole proprietorship, partnership, associations)</li> <li>• Citizenship/nationality and domicile</li> </ul>	6 Hours
<b>Sub-module 4: Law of Contract</b> <ul style="list-style-type: none"> <li>• Classification of contracts (void, voidable, valid, special, simple)</li> <li>• Contractual terms</li> <li>• Essentials of a valid contract</li> <li>• Privity of a contract</li> </ul>	10 Hours

<ul style="list-style-type: none"> <li>• Exclusion /exemption clauses</li> <li>• Vitiating elements (mistake, misrepresentation, undue influence, duress)</li> <li>• Breach of contract</li> <li>• Remedies for breach of contract</li> <li>• Discharge of a contract</li> </ul>	
<b>Sub-module 5: Dispute Resolution</b> <ul style="list-style-type: none"> <li>• Methods of dispute resolution</li> <li>• Procedure of dispute resolution</li> <li>• Alternative dispute resolution</li> </ul>	4 Hours
<b>Sub-module 6: Law of Agency</b> <ul style="list-style-type: none"> <li>• Types of agents</li> <li>• Creation of agency</li> <li>• Duties and rights of the agent and the principal</li> <li>• Termination of agency</li> </ul>	3Hours
<b>Sub-module 7: Company Law</b> <ul style="list-style-type: none"> <li>• Types of companies</li> <li>• Formation of a company</li> <li>• Consequences of incorporation</li> <li>• Lifting the veil of incorporation</li> <li>• Management of a company</li> <li>• Winding up a company</li> </ul>	8 Hours
<b>Sub-module 8: Law of Sale of Goods</b> <ul style="list-style-type: none"> <li>• Ownership of goods</li> <li>• Passing of title by a non-owner of goods</li> <li>• Concept of nemo-dat rule</li> <li>• Seller or buyer in possession of goods after sale</li> </ul>	6 Hours
<b>Suggested References</b> <p>Abbot, K. A. (1998). <i>Company Law</i>. London, D.P Publications Ltd.</p> <p>Bakibinga, D. (2006). <i>Law of Contract in Uganda</i>. Kampala Professional Publisher and Consultant ltd.</p> <p>Chris, A. (2010). <i>Ethical Marketing and the New Consumer: Marketing in the New Ethical Economy</i>. Hoboken, John Wiley &amp; Sons Inc.</p> <p><i>Companies Act 2006</i></p> <p>Essel, R.D. &amp; Howard, C.G. (2011). <i>Principles of Business Law</i>. 4<sup>th</sup> Edition; New Jersey, Pearson Prentice Hall Inc.</p> <p>Ottman J.A. (2010). <i>The New Rules of Green Marketing: Strategies, Tools and Inspiration for Sustainable Branding</i>. Texas, Greenleaf Publishing. –.</p> <p>Sale of Goods Act 1979</p> <p><i>The Constitution of the Republic of Uganda, 1995.</i></p>	

## **GBDM 123: Entrepreneurship Development**

**Credit Units: 04**

**Duration: 60 Hours**

### **Module Overview**

The module equips learners with ability, knowledge and innovative skills to take opportunities by manipulating the natural and man-made resources into business. It covers units concerning creativity and innovation, planning and managing a business, entrepreneurial ethics and financial literacy. This coverage positively impacts a learner by developing a career attitude towards entrepreneurship as a means of making a living.

### **Learning Outcomes**

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

- generate viable business ideas.
- translate problems into opportunities
- take calculated risks and initiative to transform opportunities into business situations.
- start up and manage a business.
- design unique and attractive products/services to manage competition.

### **Competences**

The learner:

- analyses the concepts of entrepreneurship.
- identifies the qualities of a good entrepreneur.
- identifies entrepreneurial traits.
- describes the entrepreneurship process and development programme.
- distinguishes between creativity and innovation.
- identifies the characteristics of a creative person.
- describes the types and causes of innovation.
- generates ideal business ideas.
- mitigates the barriers to creative thinking.
- identifies business opportunities.
- determines the form of business to operate.
- sets up a business.
- analyses causes for business success/failure.
- draws a structure of the business plan.
- describes the components of a business the business plan.
- determines the nature of business to start-up.
- analyses the role of government in entrepreneurship
- manages business in a changing environment.
- identifies business functions.

<ul style="list-style-type: none"> <li>• scans business environment.</li> <li>• applies management functions and techniques to run business.</li> <li>• analyses the social responsibilities of an entrepreneur.</li> <li>• justifies the challenges faced by entrepreneurs.</li> <li>• observes the ethics and laws governing entrepreneurs.</li> <li>• sets up ethical strategies for running the enterprise.</li> <li>• exhibits entrepreneurial leadership style.</li> <li>• distinguish between entrepreneur and intrapreneur.</li> <li>• justifies the role of an entrepreneur in the success of an organisation.</li> <li>• discusses the dangers of entrepreneurial control in the organisation.</li> <li>• plans the finances for entrepreneurial growth.</li> <li>• identifies financial providers.</li> <li>• keeps proper financial records.</li> <li>• scans the environment for business opportunities.</li> <li>• provides for risks.</li> </ul>	
Detailed Module Description	Duration
<b>Sub-module 1: Concepts of Entrepreneurship</b> <ul style="list-style-type: none"> <li>• Entrepreneur and Entrepreneurship</li> <li>• Characteristics/qualities of an entrepreneur</li> <li>• Types of an entrepreneur</li> <li>• Entrepreneurial traits</li> <li>• Entrepreneurial process</li> <li>• Entrepreneurship development</li> </ul>	4 Hours
<b>Sub-module 2: Creativity and Innovation</b> <ul style="list-style-type: none"> <li>• Distinction between creativity and innovation</li> <li>• Characteristics of a creative person</li> <li>• Types of innovation</li> <li>• Causes of innovation</li> <li>• Enhancing creative thinking</li> <li>• Barriers to creative thinking</li> </ul>	8 Hours
<b>Sub-module 3: Business Opportunities</b> <ul style="list-style-type: none"> <li>• Identification and screening of business opportunities</li> <li>• Forms of business ownership</li> <li>• Establishment and ownership of a Business</li> <li>• Reasons for success /failure of businesses</li> </ul>	8 Hours
<b>Sub-module 4: Planning a Business</b> <ul style="list-style-type: none"> <li>• Structure of a business plan</li> <li>• Components of a business plan (operational, marketing and financial plans)</li> <li>• Nature of businesses</li> </ul>	10 Hours



<ul style="list-style-type: none"> <li>• Business start up</li> </ul>	
<b>Sub-module 5: Managing the Business</b> <ul style="list-style-type: none"> <li>• Management functions and techniques</li> <li>• Business functions</li> <li>• Managing the business environment</li> <li>• Managing business risks</li> <li>• Sustaining competitiveness</li> <li>• Leadership, power and motivation in the entrepreneurial venture</li> </ul>	8 Hours
<b>Sub-module 6: Social and Entrepreneurial Ethics</b> <ul style="list-style-type: none"> <li>• Social responsibilities of an entrepreneur</li> <li>• Social entrepreneurship challenges</li> <li>• Ethics and business decisions</li> <li>• Ethics and laws governing entrepreneurs</li> <li>• Establishing a strategy for an ethical enterprise</li> <li>• Ethical leadership by entrepreneurs</li> </ul>	8 Hours
<b>Sub-module 7: Changing Role of an Entrepreneur</b> <ul style="list-style-type: none"> <li>• Distinction between entrepreneur and intrapreneur</li> <li>• Role of an entrepreneur in the success of an organisation</li> <li>• Dangers of entrepreneurial control in a mature organisation</li> <li>• Succession in the entrepreneurial business</li> </ul>	6 Hours
<b>Sub-module 8: Financial Literacy for Entrepreneurial Growth</b> <ul style="list-style-type: none"> <li>• Financial planning</li> <li>• Financial service providers</li> <li>• Loans, savings and investments</li> <li>• Environmental scanning</li> <li>• Risk management</li> <li>• Action plan</li> </ul>	8 Hours

**Suggested References**

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

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

Jeanne, H. (2007). *Principles of Entrepreneurship*. New York, Department of State Publishers.-

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

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

Wickham, P. A. (2004). *Strategic Entrepreneurship*. 3<sup>rd</sup> Edition; London, Pitman Publishing.

## **GBDM 124: Financial Management**

**Credit Units: 05**

**Duration: 75 Hours**

### **Module Overview**

The module provides learners with skills to value business operations using financial analysis techniques. It involves careful investment, decision-making and proper allocation of capital in order to enable spending to move in the direction of creating wealth.

### **Learning Outcomes**

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

- Make investment decisions
- Procure funds to carryout business activities
- Collect business revenues and disburse expenses
- Create and interpret the cash-flow statements.
- Evaluate business performance

### **Competences**

The learner:

- describes the role of finance function.
- analyses the functions of a financial manager.
- justifies the importance of financial management.
- justifies the concept of time preference of money.
- computes the time values of money.
- determines the annuities on investment
- computes the sinking fund.
- determines the sources of business financing.
- identifies a capital market for long-term investment.
- measures the gearing level of a firm.
- selects the composition of the capital structure.
- analyses purpose of making investment decisions.
- evaluates business risks and prepare for uncertainties.
- carries out investment appraisals.
- identifies the elements of working capital.
- determines the amount of working capital for the business
- maintains the desired levels of inflows and outflows to avoid overtrading.
- controls overtrading and overcapitalisation.
- analyses the purpose of public finance.
- identifies sources of government revenue.

<ul style="list-style-type: none"> <li>• identifies government expenditures.</li> <li>• prepares budgets</li> <li>• plans for long-term investment .</li> <li>• selects the method of costing capital.</li> <li>• computes the cost of equity .</li> <li>• calculates the cost of preference shares.</li> <li>• evaluates the cost of borrowed capital.</li> <li>• determines the policy to apply to payout dividends.</li> <li>• identifies the types of dividends to be paid out.</li> <li>• calculates the dividend payments.</li> <li>• determines the method of paying dividends.</li> <li>• justifies the purpose of analysing financial statements.</li> <li>• computes financial ratios.</li> <li>• identifies the benefits and limitations of ratio analysis.</li> </ul>	
Detailed Module Description	Duration
<b>Sub-module1: Concept of Financial Management</b> <ul style="list-style-type: none"> <li>• Role of finance function</li> <li>• Functions of a financial manager</li> <li>• Importance of financial management</li> </ul>	4 Hours
<b>Sub-module 2: Time Value of Money</b> <ul style="list-style-type: none"> <li>• Time preference for money</li> <li>• Compound value</li> <li>• Present value</li> <li>• Future value</li> <li>• Annuities</li> <li>• Sinking fund</li> </ul>	10 Hours
<b>Sub-module 3: Sources of Business Finance</b> <ul style="list-style-type: none"> <li>• Short term sources</li> <li>• Long term sources</li> <li>• Capital markets (primary market, secondary market)</li> </ul>	6Hours
<b>Sub-module 4: Capital Structure</b> <ul style="list-style-type: none"> <li>• Gearing/leverage</li> <li>• Capitalisation</li> <li>• Capital structure decisions</li> </ul>	6 Hours
<b>Sub-module 5: Investment Decisions</b> <ul style="list-style-type: none"> <li>• Purpose of investment decisions</li> <li>• Risks, uncertainty and return</li> <li>• Investment appraisal</li> </ul>	8 Hours
<b>Sub-module 6: Working Capital Management</b> <ul style="list-style-type: none"> <li>• Elements of working capital</li> <li>• Determinants of working capital</li> </ul>	8 Hours

<ul style="list-style-type: none"> <li>• Management of working capital</li> <li>• Overtrading and overcapitalisation</li> </ul>	
<b>Sub-module 7: Public Finance</b> <ul style="list-style-type: none"> <li>• Purpose of public finance</li> <li>• Sources of government revenue</li> <li>• Government expenditure</li> <li>• Preparation of government budgets</li> </ul>	8 Hours
<b>Sub-module 8: Capital Evaluation</b> <ul style="list-style-type: none"> <li>• Capital budgeting</li> <li>• Methods of costing capital (historical, marginal and weighted cost of capital)</li> <li>• Cost of equity</li> <li>• Cost of preference shares</li> <li>• Cost of debt</li> </ul>	8 Hours
<b>Sub-module 9: Dividends</b> <ul style="list-style-type: none"> <li>• Dividend policy</li> <li>• Types of dividends</li> <li>• Computation of dividends</li> <li>• Modes of paying dividends</li> </ul>	7 Hours
<b>Sub-module 10: Financial Analysis</b> <ul style="list-style-type: none"> <li>• Purpose of financial analysis</li> <li>• Computation of financial ratios:           <ul style="list-style-type: none"> <li>- Liquidity ratios</li> <li>- Profitability ratios</li> <li>- Efficiency ratios</li> <li>- Gearing ratios</li> <li>- Market ratios</li> </ul> </li> <li>• Benefits and limitations of ratio analysis</li> </ul>	10 Hours
<b>Suggested References</b> Campsey, B. J. (2011). <i>Introduction to Financial Management</i> . 4 <sup>th</sup> Edition; Florida Harcourt Publishers. Kakuru, J. (2008). <i>Fundamentals of Financial Management</i> . Revised Edition; Kampala, The Business Publishing Group. Maheshwari, S.N. (2004). <i>Financial Management Principles and Practice</i> . 9 <sup>th</sup> Edition; Delhi, Sultan Chand & Sons Ltd.	

## **NDBM 125: Business Organisation and Management**

**Module Credit: 05**

**Duration: 75 Hours**

### **Module Overview**

This module acquaints learners with skills to organise and manage businesses. It provides a realistic setting where the learner's organisation and management skills can be developed as it applies not only to the business but also to the personal life of the learner.

### **Learning Outcomes**

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

- apply a variety of analytical frameworks to organise and manage businesses.
- put plans into action in order to achieve specified outcomes.
- evaluate interactions within business organisations and environment.
- retrieve and comprehend information in a range of dynamic business environment.

### **Competences**

The learner:

- identifies the different types of business organisations.
- draws the framework and guidelines for managing business.
- applies the principles of organising.
- determines the type of organisational structure to use.
- justifies the importance of business organisation.
- plans the nature of business.
- determines the management trends.
- selects the levels of management.
- develops and implements the management functions.
- exhibits the management skills.
- produces goods/services.
- distributes the products to buyers.
- procures funding for business.
- manages the human resource.
- leads and manages the organisation.
- exhibits the qualities of a good leader.
- applies different leadership styles.
- analyses the theories of motivation.
- assesses the effect of motivation on productivity.
- applies different motivation techniques.
- considers the importance of motivation in the workplace.

<ul style="list-style-type: none"> <li>• applies the concepts of R&amp;D in business.</li> <li>• conducts R&amp;D study for existing and new products.</li> <li>• analyses the importance of R&amp;D.</li> <li>• scans the internal business environment.</li> <li>• scans the external business environment.</li> <li>• manages organisational change.</li> </ul>	
<b>Detailed Module Description</b>	<b>Duration</b>
<b>Sub-module1: Business Organisation</b> <ul style="list-style-type: none"> <li>• Types of business organisations</li> <li>• Organisational structures</li> <li>• Principles of organising (delegation, power and authority)</li> <li>• Centralisation and decentralisation</li> <li>• Importance of business organisation</li> </ul>	8 hours
<b>Sub-module 2: Business Management</b> <ul style="list-style-type: none"> <li>• Business planning</li> <li>• Types and trends of management</li> <li>• Management levels</li> <li>• Functions of management</li> <li>• Management skills and responsibility</li> </ul>	10 hours
<b>Sub-module 3: Functional Areas of Management</b> <ul style="list-style-type: none"> <li>• Production</li> <li>• Marketing</li> <li>• Finance</li> <li>• Administration</li> <li>• Procurement/purchasing</li> <li>• Human resource management (manpower planning, recruitment, job analysis, appraisals, training and staff development)</li> </ul>	15 hours
<b>Sub-module 4: Leadership Style</b> <ul style="list-style-type: none"> <li>• Leadership and management</li> <li>• Qualities of a good leader</li> <li>• Styles of leadership</li> </ul>	10 hours
<b>Sub-module 5: Motivation</b> <ul style="list-style-type: none"> <li>• Theories of motivation</li> <li>• Motivation and productivity</li> <li>• Motivation techniques</li> <li>• Importance of motivation in the workplace</li> </ul>	10 hours
<b>Sub-module 6: Research and Development (R&amp;D)</b> <ul style="list-style-type: none"> <li>• Concepts of research and development</li> </ul>	10hours

<ul style="list-style-type: none"><li>• Procedures of research and development</li><li>• Importance of research and development</li></ul>	
<b>Sub-module 7: Business Environment</b> <ul style="list-style-type: none"><li>• Scanning internal business environment</li><li>• Scanning external business environment</li><li>• Change and change management</li></ul>	12 hours
<b>Suggested References</b> <p>Balunywa, W. (2007). <i>Handbook of Business Management</i>. Kampala, The Rising Sun Publishers.</p> <p>Basu, C.R. (2001). <i>Business Organisation and Management</i>; Tata McGraw Hill publishing House – New Delhi.</p> <p>Mullins L. (2007). <i>Management and Organisational Behaviour</i>. 8<sup>th</sup> Edition; London, British Library Cataloguing.</p> <p>Telsian P.C. (2003). <i>Business Organisation and Management</i>. New Jersey, Pearson Education.</p>	



<b>NDBM 126: Project Level 2</b> <b>Credit Units: 04</b> <b>Duration: 60 Hours</b>	
<b>Project Implementation</b>	
<b>Module Overview</b> The module equips learners with skills required to create awareness and execute the set project. This involves implementing the plans created in project level 1. While the business is being run, a series of organisation and management processes are undertaken to record, monitor and control the deliverables.	
<b>Learning Outcomes</b> By the end of this project level the learner should be able to: <ul style="list-style-type: none"> <li>• creates awareness of the nature of business.</li> <li>• provides the required goods/service.</li> <li>• records the transactions following the accounting principles.</li> </ul>	
<b>Competences</b> The learner: <ul style="list-style-type: none"> <li>• starts up a business.</li> <li>• advertises the products/services.</li> <li>• records the transactions made following the accounting principles.</li> </ul>	
<b>Module Description</b>	<b>Duration</b>
<ul style="list-style-type: none"> <li>• Business promotion</li> <li>• Selling goods/services</li> <li>• Recording business transactions</li> </ul>	60 Hours

## Detailed Module Description: Year 2 Semester 1

### GBDM 211: Business Statistics

**Credit Units: 0 3**

**Duration: 45 Hours**

#### Module Overview

The module provides learners with a quantitative foundation in various statistical techniques applicable to real life business situations. It develops the learner's ability and skills to conduct investigations, collect data, uncover relationships between variables and produce forecasts of the future values.

#### Learning Outcomes

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

- evaluate and interpret business situations.
- present information using numerical and graphical procedures.
- make predictions about possible consequences.
- provide optimal solutions to business problems.

#### Competences

The learner:

- classifies data.
- identifies the sources of data.
- determines the methods and tools for collecting data.
- processes and presents data in tabular, graphical, diagrammatical and pictorial forms.
- calculates the mean, mode and median of a given data.
- computes the measures of dispersion.
- analyses the concepts of probability.
- applies the addition and multiplication rules of probability in business situations.
- predicts the occurrence of certain business events.
- applies the probability distributions in decision making.
- analyses the purpose of correlations and regressions.
- plots data on the scatter diagram.
- calculates Correlation coefficients.
- computes the regression coefficient.
- measures the correlations between different business variables.
- estimates values between known and unknown variables from a graph using interpolation and extrapolation.
- identifies the purpose of index numbers.

<ul style="list-style-type: none"> <li>• computes indices using different indexing models.</li> <li>• analyses the problems of constructing index numbers.</li> <li>• justifies the purpose of time series.</li> <li>• identifies the components of time series</li> <li>• draws the time series model.</li> <li>• analyses the time series results.</li> <li>• identifies the categories of hypothesis.</li> <li>• tests the hypothesis of different variables.</li> <li>• calculates the chi square values.</li> </ul>	
<b>Detailed Module Description</b>	<b>Duration</b>
<b>Sub-module 1: Concepts of Business statistics</b> <ul style="list-style-type: none"> <li>• Purpose of statistics</li> <li>• Data collection</li> <li>• Classification of data</li> <li>• Sources of data</li> <li>• Methods of collecting data</li> <li>• Data collection tools</li> </ul>	3 Hours
<b>Sub-module 2: Data Processing and Presentation</b> <ul style="list-style-type: none"> <li>• Tabulation of data</li> <li>• Graphics and diagrams</li> <li>• Pictorials</li> </ul>	4 Hours
<b>Sub-module 3: Data Analysis</b> <ul style="list-style-type: none"> <li>• Measures of central tendencies (mean, mode and median)</li> <li>• Measures of dispersion (range, variances and deviations)</li> </ul>	8 Hours
<b>Sub-module 4: Probability Analysis</b> <ul style="list-style-type: none"> <li>• Concept of probability</li> <li>• Rules of probability (addition and multiplication)</li> <li>• Probability events (mutually exclusive and independent)</li> <li>• Normal, discrete and binomial distributions</li> <li>• Permutations and conditional probability</li> </ul>	6 Hours
<b>Sub-module 5: Correlation and Regression</b> <ul style="list-style-type: none"> <li>• Purpose of correlation and regression</li> <li>• Scatter diagrams</li> <li>• Correlation coefficient and product moment correlation</li> <li>• Line of best fit</li> <li>• Regression coefficient</li> <li>• Linear regression-variables x and y</li> <li>• Interpolation and extrapolation</li> </ul>	8 Hours
<b>Sub-module 6: Index Numbers</b> <ul style="list-style-type: none"> <li>• Purpose of index numbers</li> <li>• Methods of computation (Laspeyres, Paasches, Fishers)</li> </ul>	6 Hours

<p>methods)</p> <ul style="list-style-type: none"> <li>• Problems of constructing index numbers</li> </ul>	
<p><b>Sub-module: 7 Time Series</b></p> <ul style="list-style-type: none"> <li>• Purpose of time series</li> <li>• Components of time series</li> <li>• Time series modelling</li> <li>• Analysis of time series</li> </ul>	4 Hours
<p><b>Sub-module 8: Hypothesis Testing</b></p> <ul style="list-style-type: none"> <li>• Purpose of hypothesis testing</li> <li>• Classification of hypothesis (one-tailed, two-tailed and null hypothesis)</li> <li>• Chi- square</li> </ul>	6 Hours
<p><b>Suggested References</b></p> <p>Brenson, L. (2011). <i>Basic Business Statistics Concepts and Applications</i>. 12<sup>th</sup> Edition; New Jersey Pearson Publisher.</p> <p>Kapoor, V.K. (1998). <i>Problems and Solutions in Statistics</i>. New Delhi Sultan Chand &amp; Sons..</p> <p>Saleemi N.A. (2010). <i>Business Mathematics and Statistics Simplified</i>. 4<sup>th</sup> Edition; Nairobi, Saleemi publications.</p> <p>Saleemi N.A. (2010). <i>Quantitative Techniques Simplified</i>. London Chapman &amp; Hall.</p> <p>Sancheti, D.C. (2005). <i>Statistics: Theory, Methods and Applications</i>. New Delhi, Sultan Chand &amp; Sons.</p> <p>William, F. (2008). <i>An Introduction to Probability Theory and its Applications</i>. 3<sup>rd</sup> Edition; Oklahoma Athena Scientific publishers.</p>	

## **GBDM 212: Cost and Management Accounting**

**Credit Units: 05**

**Duration: 75 Hours**

### **Module Overview**

The module instils into learners, management accounting skills relating to costing, reporting financial information and budgeting for cash. Learners develop competences required to evaluate and apportion material, labour and overhead costs appropriately; using different techniques such as process costing, labour costing and budgetary controls, for profitable business performance.

### **Learning Outcomes**

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

- apportion and allocate costs to their cost centres.
- fix selling prices basing on the cost information.
- reconcile the profits as per financial statements with the profits as per cost accounts.

### **Competences**

The learner:

- relates cost accounting and management accounting.
- applies the concepts and principles of cost and management accounting.
- justifies the purpose of cost and management accounting.
- designs the decision making cycle.
- classifies costs.
- identifies elements of costs.
- determines the cost centres and units.
- classifies materials according to property, structure or use.
- determines the procurement procedure.
- determines the purchase quantity and re-order level.
- sets up a material storage space.
- determines the valuation and issue method.
- controls loss, waste and spoilage of materials.
- performs the quality management functions.
- classifies the labour costs.
- determines the labour remuneration methods.
- prepares the payroll.
- controls labour turnover.
- classifies O/H costs
- apportions O/H to cost centres
- computes the absorption of O/H by each cost unit.

<ul style="list-style-type: none"> <li>• draws the process accounts.</li> <li>• ascertain the material losses.</li> <li>• determines the joint and by-products.</li> <li>• ascertains the costs per unit using different costing techniques.</li> <li>• analyses the contribution concept of CVP</li> <li>• computes the breakeven point</li> <li>• determines the margin of safety level</li> <li>• analyses the limitations of CVP analysis.</li> <li>• prepares budgets.</li> <li>• compare budget with actual expenses.</li> <li>• justifies the benefits and of budgetary control.</li> <li>• determines the budgetary control</li> </ul>	
Detailed Module Description	Duration
<b>Sub-module 1: Nature and Scope of Cost and Management Accounting</b> <ul style="list-style-type: none"> <li>• Relationship between cost accounting and management accounting</li> <li>• Concepts and principles of cost and management accounting</li> <li>• Purpose of cost and management accounting</li> <li>• Decision-making cycle</li> </ul>	4 hours
<b>Sub-module 2: Classification of Costs</b> <ul style="list-style-type: none"> <li>• Classification of costs by behaviour, nature, function, traceability, controllability and variability</li> <li>• Elements of costs</li> <li>• Cost centres and cost units</li> </ul>	4 hours
<b>Sub-module 3: Material Costing</b> <ul style="list-style-type: none"> <li>• Classification of materials</li> <li>• Procurement procedure</li> <li>• Purchasing controls (economic order quantity, just in time, re-order level)</li> <li>• Material storage</li> <li>• Material valuation and issue (FIFO, LIFO, weighted average)</li> <li>• Material loss, wastage and spoilage</li> <li>• Total quality management (TQM)</li> </ul>	10 hours
<b>Sub-module 4: Labour Costing</b> <ul style="list-style-type: none"> <li>• Classification of labour costs (idle time, overtime, fringe benefits)</li> <li>• Methods of labour remuneration and incentives</li> <li>• Payroll accounting</li> <li>• Wage control techniques</li> <li>• Labour turnover</li> </ul>	8 hours

<b>Sub-module 5: Overhead Costing</b> <ul style="list-style-type: none"> <li>• Classification of overhead costs</li> <li>• Apportionment of overheads to cost centres</li> <li>• Absorption of overheads by cost units</li> </ul>	10 hours
<b>Sub-module 6: Product Costing</b> <ul style="list-style-type: none"> <li>• Process costing</li> <li>• Material losses</li> <li>• Joint products and by-products</li> </ul>	10 hours
<b>Sub-module 7: Costing Techniques</b> <ul style="list-style-type: none"> <li>• Marginal costing</li> <li>• Standard costing</li> <li>• Specific order costing (job costing, batch costing, contract costing)</li> </ul>	12 hours
<b>Sub-module 8: Costs, Volume and Profit Analysis</b> <ul style="list-style-type: none"> <li>• Contribution concept of CVP analysis</li> <li>• Break-even point and analysis</li> <li>• Margin of safety</li> <li>• Limitations of cost, volume and profit analysis</li> </ul>	8 hours
<b>Sub-module 9: Budget and Budgetary Control</b> <ul style="list-style-type: none"> <li>• Types of budgets (fixed, flexible and master budgets)</li> <li>• Preparation of budgets</li> <li>• Purpose of budgetary control</li> <li>• Budgetary control techniques (budget centre, budget manual, variance analysis)</li> </ul>	9 hours
<b>Suggested References</b>  Bhabatosh, B. (2006). <i>Cost Accounting: Theory and Practises</i> . 12 <sup>th</sup> Edition; New Delhi, Prentice-Hall. Drury, C. (2008). <i>Cost and Management Accounting</i> . 7 <sup>th</sup> Edition; Mason, Cengage Learning Business press. Jacobs. J.F. (1996). <i>Budgeting and Budgetary Control</i> . 2 <sup>nd</sup> Edition; London, International Thomson Publishing. Kamukama N, A. (2006). <i>Cost and Management Accounting</i> . 1st Edition; Kampala, MUBS. Lucey T. (1999). <i>First Course in Cost and Management Accounting</i> . London, D.P Publication Limited. Lucey. T. (2003). <i>Management Accounting 4<sup>th</sup> Edition</i> . London, Continuum International publishing group; High Holborn home. Saleemi N.A. (2005). <i>Job Costing for Planning and Control of Services</i> . Nairobi, N.A. Saleemi Publishers.	

## **SBDM 213: Principles of Auditing**

**Credit Units: 05**

**Duration: 75 Hours**

### **Module Overview**

The module equips learners with grounding in the principles and procedures of auditing to enable them assess actions of others and develop independent opinions about the authenticity of the work. It lays a broad foundation of knowledge for learners intending to operate businesses, building their intellectual and vocational skills that will enable them to succeed in any business environment. The module covers the fundamental concepts concerning the procedure, professional behaviour, legal framework and development of audit reports from which learners are required to acquire practical skills in the proper conduct of an audit.

### **Learning Outcomes**

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

- examine the accounting records to establish whether they correctly reflect the true and fair picture of the transactions made for the related purpose.
- develop an opinion as to the authenticity of the financial statements.
- write an audit report for management's decision-making.

### **Competences**

The learner:

- justifies the purpose of auditing
- discusses the objectives of auditing
- describes audit concepts
- identifies users of audited information.
- executes different types of audits.
- distinguishes between Internal and External auditors.
- portrays the qualities of a good auditor.
- performs the functions of an auditor.
- exercises the rights and powers of an auditor.
- plans how to execute the audit work.
- makes audit programme
- prepares an audit working paper
- evaluates the risks to be encountered in the audit work.
- justifies the purpose of sampling audit data.
- determines the sampling approach.
- analyses the benefits and limitations of audit sampling.
- analyses the strengths and weaknesses of the internal controls.
- tests the control mechanisms.
- describes the types of audit evidences.



<ul style="list-style-type: none"> <li>• justifies the purpose of gathering audit evidence.</li> <li>• determines the method for gathering audit evidence.</li> <li>• discusses the types of audit opinions.</li> <li>• writes an audit report.</li> </ul>	
<b>Detailed Module Description</b>	<b>Duration</b>
<b>Sub-module 1: Nature and Scope of Auditing</b> <ul style="list-style-type: none"> <li>• Purpose of auditing</li> <li>• Audit concepts</li> <li>• Types of audits</li> <li>• Roles of an auditor</li> <li>• Users of audited information</li> </ul>	6 Hours
<b>Sub-module 2: Types of Audits</b> <ul style="list-style-type: none"> <li>• Private audits</li> <li>• Statutory audits</li> <li>• Continuous audits</li> <li>• Interim audits</li> <li>• Procedural audits</li> <li>• Management audits</li> <li>• Final audits</li> </ul>	8 Hours
<b>Sub-module 3: An Auditor</b> <ul style="list-style-type: none"> <li>• Types of auditors</li> <li>• Qualities of an auditor</li> <li>• Functions of auditors</li> <li>• Rights and powers of an auditor</li> <li>• Appointment, termination and resignation of an external auditor</li> </ul>	8 Hours
<b>Sub-module 4: Auditing Procedures</b> <ul style="list-style-type: none"> <li>• Audit planning</li> <li>• Audit programmes</li> <li>• Audit working paper</li> <li>• Evaluation of audit risks</li> </ul>	10 Hours
<b>Sub-module 5: Audit Sampling</b> <ul style="list-style-type: none"> <li>• Purpose of audit sampling</li> <li>• Approaches to audit sampling</li> <li>• Benefits and limitations of audit sampling</li> </ul>	8 Hours
<b>Sub-module 6: Internal Control Systems</b> <ul style="list-style-type: none"> <li>• Classifications of internal controls (preventive, detective and corrective)</li> <li>• Purpose of internal controls</li> <li>• Testing the controls</li> </ul>	15 Hours

<b>Sub-module 7: Audit Evidence</b> <ul style="list-style-type: none"><li>• Types of audit evidence</li><li>• Purpose of audit evidence</li><li>• Methods of gathering audit evidence</li></ul>	10 Hours
<b>Sub-module 8: Audit Opinions and Reports</b> <ul style="list-style-type: none"><li>• Purpose of audit opinion</li><li>• Types of audit opinions</li><li>• Audit reports</li></ul>	10 Hours
<b>Suggested References</b> <p>Big W.W. (2009). <i>Practical Auditing</i>; London, HLF Publishers.</p> <p>Chambers, A. &amp; Selem. G. (1998). <i>Internal Auditing</i>; London, Pitman.</p> <p>Gupta, K. (2005). <i>Contemporary Auditing</i>. New Delhi, Tata McGraw Hill.</p> <p>Hayes, R. (2004). <i>Principles of Auditing: An Introduction to International Standards on Auditing</i>. 2<sup>nd</sup> Edition; California, FT Prentice-Hall.</p> <p>IFAC, (2012). <i>Handbook of international Auditing, Assurance and Ethics Pronouncements</i>. New York.</p> <p>Leslie R.H. (2008). <i>Auditing; Macdonald and Sons</i>. London.</p>	

## **SBDM 214: Strategic Management**

**Module Credit: 03**

**Duration: 45 Hours**

### **Module Overview**

This module introduces learners to the concepts of strategic dimensions of an organisation and develops their awareness of the current discourse in strategic management skills.

### **Learning Outcome**

By the end of this module, the learner should be able to formulate strategies for the business and implement them by means of budgeted resource allocation of which the matching of tasks, people, technologies and reward systems are emphasised.

### **Competences**

The learner:

- analyses the value of strategic management.
- describes the key concepts of strategic management.
- draws the strategic management models.
- identifies pitfalls in strategic management.
- follows strategic management guidelines.
- formulates the vision, mission and objectives of the business.
- identifies the characteristics and components of the vision and mission statements.
- sets the goals, values and objectives.
- assesses the external environment of the business.
- identifies the economic forces in the business environment.
- analyses the external environment using Porter's Five Force Model.
- examines the global challenges that can affect a business organisation.
- determines the strategies for each level of the business.
- identifies customer needs.
- carries out market segmentation.
- analyses the management strategies set.
- selects the most appropriate strategy/ strategies to the organisation.
- allocates resources for strategy implementation.
- matches business structure with strategies.
- identifies factors to consider when implementing strategies.
- manages change.
- resolves conflicts.
- reviews the set strategies, evaluates and controls their implementation.

**Detailed Module Description**

**Duration**

<b>Sub-module 1: Nature and Value of Strategic Management</b> <ul style="list-style-type: none"> <li>• Purpose of strategic management</li> <li>• Key concepts in strategic management</li> <li>• Strategic-management model</li> <li>• Pitfalls in strategic planning</li> <li>• Guidelines for effective strategic management</li> </ul>	6 Hours
<b>Sub-module 2: Vision, Mission and Objectives</b> <ul style="list-style-type: none"> <li>• Creation of a vision and mission statements</li> <li>• Characteristics and components of vision and mission statements</li> <li>• Goals, values and objectives of business organisations</li> </ul>	5 Hours
<b>Sub-module 3: Environmental Assessment</b> <ul style="list-style-type: none"> <li>• Economic forces</li> <li>• Social, cultural, demographic and ecological forces</li> <li>• Political and legal forces</li> <li>• Technological forces</li> <li>• Competitive analysis (Porter's Five-Forces Model)</li> <li>• Sources of external information</li> <li>• Global challenges</li> </ul>	10 Hours
<b>Sub-module 4 : Business Level Strategy</b> <ul style="list-style-type: none"> <li>• Competitive positioning strategy</li> <li>• Customer needs strategy</li> <li>• Market segmentation strategy</li> </ul>	6 Hours
<b>Sub-module 5: Strategy Analysis and Choice</b> <ul style="list-style-type: none"> <li>• Analysing Strategies</li> <li>• Choice of strategies</li> </ul>	4 Hours
<b>Sub-module 6: Implementing Strategies</b> <ul style="list-style-type: none"> <li>• Resource allocation</li> <li>• Matching structure with strategies</li> <li>• Factors to consider when implementing strategies</li> <li>• Change management</li> <li>• Managing organisational conflict</li> </ul>	8 Hours
<b>Sub-module 7: Strategy Review, Evaluation and Control</b> <ul style="list-style-type: none"> <li>• Strategy review</li> <li>• Strategy evaluation</li> <li>• Strategy control</li> </ul>	6 Hours
<b>Suggested References</b> Grant R.M. (2005). <i>Contemporary Strategy Analysis</i> . 5 <sup>th</sup> Edition; Chichester, Blackwell Publishing. Ireland H. M. & Hoskisson R. (2004). <i>Competitive Strategy: Competitiveness and Globalisation</i> . 6th Edition; Farmington, Cengage Learning, EMEA..	

McGraw, E.H. (2001). *Basic Strategic Managerial Skills for All*. 4<sup>th</sup> Edition; New Delhi, Prentice Hall PVT ltd.

<b>NDBM 215</b>	:	<b>Project Level 3</b>
<b>Credit Units</b>	:	<b>04</b>
<b>Duration</b>	:	<b>60 Hours</b>
<b>Module Overview:</b> This project level equips learners with skills to add value to the products/services in order to compete favourably.		
<b>Learning Outcome</b> By the end of this project level, the learner should be able to set up strategies through which to remain in business despite tense competition.		
<b>Competences</b> The learner: <ul style="list-style-type: none"> <li>• improves product/service quality.</li> <li>• creates product distinction.</li> <li>• offers favourable prices.</li> <li>• cuts expenses.</li> <li>• provides outstanding customer services.</li> </ul>		
<b>Generation of Value Added Products/Services</b>		<b>Duration</b>
Emphasis on: <ul style="list-style-type: none"> <li>• Product/service quality</li> <li>• Uniqueness</li> <li>• Favourable pricing</li> <li>• Cost management</li> <li>• Customer care</li> </ul>		60 Hours

<b>GBDM 216: Internship Training</b>	
<b>Credit Units: 04</b>	
<b>Duration: 60 Hours</b>	
<b>Module Overview</b>	
This module provides learners with opportunity of placement in organisations to have practical exposure to unfamiliar environments and critically assess existing practices in workplaces as they apply skills acquired in class into their career-related areas.	
<b>Learning Outcomes</b>	
By the end of this exercise, the learner should have:	
<ul style="list-style-type: none"> <li>• developed the interpersonal, communication and teamwork skills.</li> <li>• enhanced the work ethics and professionalism.</li> <li>• been talent-spotted by the organisation where he/she interned from.</li> </ul>	
<b>Competences</b>	
The learner:	
<ul style="list-style-type: none"> <li>• applies the concepts learnt in class to practically perform the assigned tasks in the organisation.</li> <li>• identifies the challenges at the work place.</li> <li>• adheres to the time frame.</li> <li>• writes an internship report following the guided format.</li> </ul>	
<b>Organising Internship</b>	
<b>Detailed Module Description</b>	<b>Duration</b>
<ul style="list-style-type: none"> <li>• Purpose of the internship</li> <li>• Placement procedures</li> <li>• Internee activities</li> <li>• Roles of supervisors</li> <li>• Format of internship report</li> </ul>	60 hours
<b>Suggested References</b>	
<p>Ronnestad M.H. &amp; Skovholt, T.M. (2001). <i>Developing Practitioners</i>. 5<sup>th</sup> Edition; Howard, Anderson Publishing.</p> <p>Studer, J.R. &amp; Diambra, J.F. (2010). <i>A Guide to Practicum and Internship for School Counsellors-in-training</i>. 1<sup>st</sup> Edition; London, Routledge.</p>	

## Year 2 Semester 2: Detailed Module Description

### **NDBM 221: Public Sector Management (PSM)**

**Module Credit: 05**

**Duration: 75 Hours**

#### **Module Overview**

This module offers learners with specialist skills in public management, public policy, governance and ethics in public administration. It provides the theories and practices for current and future public servants and those interested in management of public sectors.

#### **Learning Outcomes**

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

- apply relevant theories in analysing real world public sector management problems.
- demonstrate skills needed to tackle problems and challenges facing public sector management.
- formulate policies to deliver services to the community.
- develop and deliver public sector programmes and services.
- lead and manage in challenging times.

#### **Competences**

The learner:

- identifies the roles of public sectors in Uganda.
- justifies the purpose of public sector management.
- draws a public sector management framework.
- executes public services.
- identify the forms of public sectors.
- distinguishes between public sector and private sector.
- distinguishes between traditional and modern sector management.
- fulfils the terms and conditions of public sector employment.
- operates within a constitutional framework.
- identifies the roles of government agencies.
- executes the traditional service delivery.
- enhances the modern means of service delivery.
- adheres to the changes in the structures and processes of public sectors.
- sets strategies for management decision-making.
- establishes a benchmark for good governance at both the public and individual sector levels.
- detects challenges in public sector management.
- sets measures to mitigate conflict of interest in public sectors.
- applies the principles of public sector budgeting.



<ul style="list-style-type: none"> <li>• budgets for public sectors.</li> <li>• observes the benefits and limitations of budgeting for public sectors.</li> <li>• identifies the sources of funding for public sectors.</li> <li>• accounts for public sector funds.</li> <li>• recognises the institutions that regulate use of public sector funds.</li> <li>• practices horizontal public sector management.</li> <li>• adheres to the international public management policies.</li> </ul>	
<b>Detailed Module Description</b>	<b>Duration</b>
<b>Sub-module 1: Scope of Public Sector Management</b> <ul style="list-style-type: none"> <li>• Roles of the public sector in Uganda</li> <li>• Purpose of public sector management</li> <li>• Public sector management framework</li> <li>• Public service</li> </ul>	7 Hours
<b>Sub-module 2: Category Management</b> <ul style="list-style-type: none"> <li>• Forms of public sectors</li> <li>• Public and private sectors</li> <li>• Traditional and modern public sector management</li> <li>• Political executive</li> <li>• Legislature and public service</li> <li>• Arms of government</li> </ul>	12 Hours
<b>Sub-module 3: Service Delivery</b> <ul style="list-style-type: none"> <li>• Role of central government agencies</li> <li>• Traditional means of service delivery in public sector</li> <li>• Modern means of service delivery in public sector</li> <li>• Public sector reforms</li> </ul>	10 Hours
<b>Sub-module 4: Management Decision-Making</b> <ul style="list-style-type: none"> <li>• Approaches to management decision-making</li> <li>• Governance in public sector units</li> <li>• Challenges to public sector management</li> <li>• Managing conflicts of interest in the public sector</li> </ul>	12 Hours
<b>Sub-module 5: Budgeting in Public Sector</b> <ul style="list-style-type: none"> <li>• Principles of budgeting</li> <li>• Budgeting process</li> <li>• Benefits and limitations of budgeting</li> </ul>	12 Hours
<b>Sub-module 6: Financial Administration</b> <ul style="list-style-type: none"> <li>• Sources of public sector funds</li> <li>• Processes of financial administration in public sectors</li> <li>• Accounting for public sector funds</li> <li>• Institutions that regulate use of public sector funds</li> </ul>	12 Hours
<b>Sub-module 7: Contemporary Issues</b> <ul style="list-style-type: none"> <li>• Horizontal public sector management</li> </ul>	10 Hours

- International public sector management

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## **SBDM 222: Human Resource Management**

**Module Credit: 04**

**Duration: 60 Hours**

### **Module Overview**

Successful businesses do not only owe their success to market realities and sustainable competitiveness but also consider their human capital as an important asset. The module develops the learners' cognitive skills and techniques to manage human resource who contribute to the achievement of the strategic objectives of the organisation. The key functions include: recruiting the right people to do the tasks, training them, appraising their work performance, safety, and developing public relations.

### **Learning Outcomes**

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

- provide leadership roles in coaching and supporting others.
- apply professional knowledge and personal impact to create change in business.
- attract, organise and retain employees so that they effectively perform the business activities.

### **Competences**

The learner:

- describes the HRM functions.
- exhibits the roles of HR manager.
- identifies the challenges of modern HRM.
- plans for the required manpower.
- distinguishes between manpower planning and human resource planning.
- identifies the manpower gaps.
- designs an HRP process.
- sets strategies for barriers to HRP.
- identifies the sources of recruitment.
- designs the recruitment process.
- determines the selection techniques.
- introduces the new employees to their jobs and colleagues.
- designs the training schedule.
- justifies the importance of HR training and developing.
- develops strategies to challenges of training and development.
- communicates to staff the rationale for performance appraisal.
- selects the appropriate method to use in appraising performance.
- sets the conditions for appraisal.
- justifies the importance of appraisals.

<ul style="list-style-type: none"> <li>• sets strategies to mitigate challenges encountered in performance appraisals.</li> <li>• sets the disciplinary guidelines.</li> <li>• sets the requirements for promotions, transfers, demotions and retirement.</li> <li>• designs a restructuring criterion.</li> <li>• describes the concepts of labour.</li> <li>• determines the rewards for labour.</li> <li>• enforces labour law compliance.</li> <li>• sets up health and safety measures.</li> <li>• develops strategies for controlling work stress.</li> <li>• analyses the concepts of IR.</li> <li>• justifies the importance of IR.</li> <li>• creates a harmonious relationship between employees and management.</li> <li>• involves employees in collective decision-making.</li> <li>• resolves industrial disputes.</li> </ul>	
Detailed Module Description	Duration
<b>Sub-module 1: Scope of Human Resource Management</b> <ul style="list-style-type: none"> <li>• Concepts of HRM</li> <li>• Role of HR Manager</li> <li>• Challenges of modern HRM</li> </ul>	4 Hours
<b>Sub-module 2: Human Resource Planning (HRP)</b> <ul style="list-style-type: none"> <li>• Manpower planning</li> <li>• Distinction between manpower planning and human resource planning</li> <li>• Purpose of manpower planning</li> <li>• Determining manpower gaps</li> <li>• Human resource planning process</li> <li>• Barriers to human resource planning</li> </ul>	8 Hours
<b>Sub-module 3: Recruitment and Selection</b> <ul style="list-style-type: none"> <li>• Sources of recruitment</li> <li>• Recruitment process</li> <li>• Selection techniques</li> <li>• Induction and placement</li> </ul>	8 Hours
<b>Sub-module 4: Human Resource Training and Development</b> <ul style="list-style-type: none"> <li>• Process of training and development</li> <li>• Importance of training and development</li> <li>• Challenges of training and development</li> </ul>	6 Hours
<b>Sub-module 5: Performance Appraisal</b> <ul style="list-style-type: none"> <li>• Rationale for performance appraisal</li> </ul>	8 Hours

<ul style="list-style-type: none"> <li>• Methods of performance appraisal</li> <li>• Conditions for successful appraisal</li> <li>• Importance of performance appraisal</li> <li>• Challenges of performance appraisal</li> </ul>	
<b>Sub-module 6: Internal Staff Adjustments</b> <ul style="list-style-type: none"> <li>• Administering discipline</li> <li>• Promotions</li> <li>• Transfers</li> <li>• Demotions</li> <li>• Retirements</li> <li>• Restructuring</li> </ul>	10 Hours
<b>Sub-module 7: Labour</b> <ul style="list-style-type: none"> <li>• Concepts of labour</li> <li>• Reward for labour</li> <li>• Labour laws</li> <li>• Labour market</li> </ul>	4 Hours
<b>Sub-module 8: Health and Safety at Work</b> <ul style="list-style-type: none"> <li>• Health and safety measures</li> <li>• Managing stress at workplace</li> </ul>	6 Hours
<b>Sub-module 9: Industrial Relations</b> <ul style="list-style-type: none"> <li>• Concepts of industrial relations</li> <li>• Importance of industrial relations</li> <li>• Perspectives of industrial relations (unitary, pluralism, Marxist)</li> <li>• Collective bargaining</li> <li>• Industrial disputes</li> </ul>	6 Hours
<b>Suggested References</b> <p>Aswathappa, K. (2003). <i>Human Resource and Personnel Management</i>. New Delhi, Tata McGraw Hill publishing company.</p> <p>Cascio, W.F. (2012). <i>Managing Human Resource</i>. 9<sup>th</sup> Edition; Florida, McGraw-Hill Higher Education.</p> <p>Maicibi N.A. (2007). <i>Human Resource Management Success</i>. Kampala, UNAFRI Secretariat.</p> <p>Moreen H., Gunnigle P. &amp; Morely M. (2006). <i>Human Resource Management</i>. Ireland, Gill and MacMillan ltd.</p> <p>Nkomo, S.M. (2010). <i>Human Resource Management Applications: Cases, Exercises, Incidents and Skills Builders</i>. 7<sup>th</sup> Edition; Pretoria Cengage Learning.</p>	

## **SBDM 223: Elements of Taxation**

**Credit Units: 04**

**Duration: 60 Hours**

### **Module Overview**

The module covers the basic theories of taxation functions, elements, principles, classification and administration processes which introduce learners to the core aspects of tax systems. 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:

- carry out tax assessment.
- compute gross income and deductions allowed to arrive at taxable incomes.

### **Competences**

The learner

- discusses the development of taxation in Uganda.
- justifies the purpose of taxation.
- applies the terms used in taxation.
- applies the principles of taxation.
- classifies taxes according to their categories.
- describes Uganda's tax structure.
- describes how tax bodies operate.
- computes taxes on:
  - employment income
  - business income
  - property income
  - rental income
- computes taxes on local products.
- calculates the taxes to be levied on imports and exports.
- defines the scope of 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.
- assesses taxes.
- collects taxes.
- justifies the benefits of tax compliance requirements.
- identifies the non- tax revenues.

<b>Detailed Module Description</b>	<b>Duration</b>
<b>Sub-module 1: Concepts of Taxation</b> <ul style="list-style-type: none"> <li>• Purpose of taxation</li> <li>• Terms used in taxation</li> <li>• Principles/canons of taxation</li> </ul>	6 Hours
<b>Sub-module 2: Tax Structure</b> <ul style="list-style-type: none"> <li>• Uganda's tax structure</li> <li>• Types of taxes in Uganda</li> <li>• Classification of taxes(Direct and Indirect)</li> <li>• Operations of tax bodies</li> </ul>	6 Hours
<b>Sub-module 3: Income Tax</b> <ul style="list-style-type: none"> <li>• Employment income</li> <li>• Business income</li> <li>• Property income</li> <li>• Rental income</li> </ul>	12 Hours
<b>Sub-module 4: Customs and Excise Duties</b> <ul style="list-style-type: none"> <li>• Taxes on local products</li> <li>• Taxes on imports and exports</li> </ul>	8 Hours
<b>Sub-module 5: Value Added Tax</b> <ul style="list-style-type: none"> <li>• Scope of VAT</li> <li>• Registration and de-registration of VAT</li> <li>• Tax rates on taxable supplies</li> <li>• Computation of VAT</li> <li>• Tax offences and penalties</li> </ul>	10 Hours
<b>Sub-module 6: Tax Administration</b> <ul style="list-style-type: none"> <li>• Tax reforms</li> <li>• Tax assessment</li> <li>• Tax implementation measures</li> <li>• Tax collection</li> <li>• Tax compliance</li> </ul>	12 Hours
<b>Sub-module 7: Non-tax Revenues</b> <ul style="list-style-type: none"> <li>• Stamp duties</li> <li>• Road tolls</li> <li>• Fines</li> <li>• Fees</li> </ul>	6 Hours
<b>Suggested References</b> Bahemuka, P.K. (2008). <i>Income Tax in Uganda</i> . 2 <sup>nd</sup> Edition; Kampala, Fountain Publishers, Ltd. Income Tax Act, 1997. Mugume, C. (2006). <i>Managing Taxation in Uganda</i> . Kampala, Makerere University Printing Press.	

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



<b>GBDM 224: Business Kiswahili</b>	
<b>Module Credit: 02</b>	
<b>Duration: 30 Hours</b>	
<b>Module Overview</b>	
The module introduces learners to basic Kiswahili language to enable them understand, speak, read and write simple texts in Kiswahili.	
<b>Learning Outcome</b>	
By the end of this module, the learner should be able to apply Kiswahili business terms well enough to perform day-to-day transactions and communicate in any situation that may arise.	
<b>Competences</b>	
The learner:	
<ul style="list-style-type: none"> <li>• greet elders, peers, young.</li> <li>• introduces oneself.</li> <li>• introduces other persons.</li> <li>• speaks out the vowels, verbs, nouns, pronouns, and prepositions in the correct Swahili accent</li> <li>• counts using the cardinal and ordinal numbers.</li> <li>• states the dates, days and months correctly.</li> <li>• counts using the cardinal and ordinal numbers.</li> <li>• states the dates, days and months correctly.</li> <li>• Reads Swahili words.</li> <li>• Pronounces words in proper Swahili accent.</li> <li>• Joins words to make correct sentences in Swahili.</li> <li>• writes logic business correspondences with proper punctuation.</li> <li>• identifies business terminologies and apply them correctly.</li> <li>• uses polite language to customers and negotiate for fair prices with suppliers</li> <li>• designs attractive adverts.</li> </ul>	
<b>Detailed Module Description</b>	<b>Duration</b>
<b>Sub-module 1: Introduction to Kiswahili</b>	2 Hours
<ul style="list-style-type: none"> <li>• Greetings               <ul style="list-style-type: none"> <li>- At different times</li> <li>- To elders, peers, the young</li> </ul> </li> <li>• General introduction               <ul style="list-style-type: none"> <li>- About oneself</li> <li>- About others</li> </ul> </li> </ul>	

<b>Sub-module 2: Swahili Sounds</b> <ul style="list-style-type: none"> <li>• Production of Kiswahili sounds</li> <li>• Vowels, consonants, verbs, nouns</li> <li>• Pronouns, prepositions, prefixes</li> </ul>	4 Hours
<b>Sub-module 3: Counting</b> <ul style="list-style-type: none"> <li>• Cardinal numbers</li> <li>• Ordinal numbers</li> <li>• Time, dates, days, months</li> </ul>	2 Hours
<b>Sub-module 4: Spoken Fluency</b> <ul style="list-style-type: none"> <li>• Verb phrases</li> <li>• Noun phrases</li> <li>• Sentence pattern</li> <li>• Questions and responses</li> <li>• Making requests</li> <li>• Expressing likes and dislikes</li> </ul>	8 Hours
<b>Sub-module 5: Reading</b> <ul style="list-style-type: none"> <li>• Pronunciations</li> <li>• Accent</li> <li>• Sentence structure and analysis</li> </ul>	4 Hours
<b>Sub-module 6: Writing</b> <ul style="list-style-type: none"> <li>• Basic sentence elements</li> <li>• Sentence logic</li> <li>• Punctuations</li> </ul>	4 Hours
<b>Sub-module 7: Business Language</b> <ul style="list-style-type: none"> <li>• Specific business terminologies</li> <li>• Prices, quantity, quality, order and expressions</li> <li>• Presentation and negotiation</li> <li>• Advertising</li> </ul>	6 Hours
<b>Suggested References</b> Donovan, M. & Lutz, M. (2011). <i>Swahili: A Complete Course for Beginners</i> . 2 <sup>nd</sup> Edition; Dar es Salaam, Living Language Publishers Perrott, D.V. (2010). <i>Essentials Of Business Kiswahili: A Teach yourself Guide</i> . Nairobi, Kenway Publications. Peter, M.W. (2006). <i>Simplified Swahili</i> . New York, Longman Group.	

<h2 style="text-align: center;">NDBM 225: Research Methods and Proposal Writing</h2> <p><b>Credit Units: 03</b>  <b>Duration: 45 Hours</b></p>	
<p><b>Module Overview</b></p> <p>The module equips learners with skills to explore and evaluate the relationship between phenomena through objective and systematic analysis. Learners develop the critical thinking and research skills they need to transition from college to the professional world.</p>	
<p><b>Learning Outcomes</b></p> <p>By the end of this module, the learner should be able to:</p> <ul style="list-style-type: none"> <li>• identify a research problem.</li> <li>• develop a research topic.</li> <li>• conduct an investigation to establish facts.</li> <li>• suggest solutions to the problem.</li> </ul>	
<p><b>Competences</b></p> <p>The learner:</p> <ul style="list-style-type: none"> <li>• analyses the types of research.</li> <li>• exhibits the qualities of a good researcher.</li> <li>• follows the recommended procedure for research.</li> <li>• justifies the importance of carrying out a research.</li> <li>• describes the data types.</li> <li>• identifies the sources of data for the research.</li> <li>• selects the data collection technique.</li> <li>• processes and analyses data.</li> <li>• justifies the purpose of a research proposal.</li> <li>• describes the components of a research proposal.</li> <li>• reviews the related literature.</li> <li>• writes a research proposal.</li> <li>• quotes using the APA format.</li> </ul>	
<b>Detailed Module Description</b>	<b>Duration</b>
<p><b>Sub-module 1: Nature and Scope of Research</b></p> <ul style="list-style-type: none"> <li>• Purpose of research</li> <li>• Types of research</li> <li>• Qualities of a good researcher</li> <li>• Developing a research topic</li> <li>• Importance of a research</li> </ul>	5 Hours

<b>Sub-module 2: Data</b> <ul style="list-style-type: none"><li>• Types of data (quantitative and qualitative)</li><li>• Sources of data (primary and secondary)</li><li>• Data collection techniques (question based, observation, opinion polls)</li><li>• Data processing (sorting, editing, classifying, storage)</li><li>• Data processing and analysis</li></ul>	10 Hours
<b>Sub-module 3: Research Proposal</b> <ul style="list-style-type: none"><li>• Purpose of research proposal</li><li>• Parts of a research proposal</li><li>• Literature review</li><li>• Writing a research proposal</li><li>• Quoting and referencing</li></ul>	30 Hours
<b>Suggested References</b> <p>Saunders, M. (2012). <i>Research Methods for Business Students</i>. 6<sup>th</sup> Edition; New Jersey, Prentice Hall.</p> <p>Enon J.C. (1997). <i>Educational Research, Statistics and Measurement</i>. Kampala, Makerere University.</p>	

<b>NDBM 226: Project Level 4</b> <b>Credit Units: 04</b> <b>Duration: 60 Hours</b>	
<b>Financial Statements and Auditing</b>	
<b>Module Overview</b> The module equips the learner with skills required to prepare and examine the financial statements for any faults and errors made in recording and computation of profits. The errors are corrected where possible and a project closure report made on the successes and challenges undergone.	
<b>Learning Outcome</b> By the end of this project level, the learner should be able to compile a report on the general business status and wind up the project.	
<b>Competences</b> The learner: <ul style="list-style-type: none"> <li>• carries out environmental analysis.</li> <li>• adheres to tax requirements and other public policies.</li> <li>• writes formal reports.</li> </ul>	
<b>Module Description</b>	<b>Duration</b>
<ul style="list-style-type: none"> <li>• Preparation of financial statements</li> <li>• Examining the accounts</li> <li>• Business reporting</li> <li>• Project closure</li> </ul>	60 Hours

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