

# **Entrepreneurship for General Education**

**Teacher's Guide  
Senior Five**

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## **FOREWORD**

The ambition to develop a knowledge-based society and the growth of regional and global competition in the jobs market has necessitated the shift to a competence-based syllabus. With the help of the teachers, whose role is central to the success of the syllabus, students will gain appropriate skills and be able to apply what they have learned in real-life situations. Hence, they will make a difference not only in their own lives but also in the success of the nation.

This teacher's guide serves as a guide to teaching and learning of Entrepreneurship in senior five. Entrepreneurship is one of the subjects of Competence Based Curriculum that equips the students with the required knowledge, skills, attitudes, and values to produce well-trained citizens the country needs. The competences acquired from this subject will enable students to address challenges faced in their communities.

In this subject, students will acquire various entrepreneurial competences through project activities which will enable them to identify community challenges/problems and come up with creative solutions. This will necessitate them to develop and pitch their business plans to relevant stakeholders as they prepare themselves to start their businesses.

I wish to sincerely extend my appreciation to the people who contributed towards the development of this teacher's guide, particularly the REB staff who organised the whole process from its inception. Special appreciation goes to the development partners who supported the exercise throughout. Any comments or contributions towards the improvement of this teacher's guide in future is welcome.

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Director General, REB

## **ACKNOWLEDGEMENTS**

I wish to sincerely express my special appreciation to the people who played a role in the development of the Entrepreneur's teacher's guide. The process would not have been successful without the support from different stakeholders.

I wish to sincerely express my appreciation to the development partners who contributed to the development of this teacher's guide until its completion. These are REB, EDUCATE! Allan & Gill Gray Philanthropy Rwanda, Rwanda Standards Board, public, and private secondary schools, Rwanda Polytechnic and the University of Rwanda who provided their staff at various stages of its development.

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## 1.1. The structure of the guide

This teacher's guide is composed of three parts:

- Part I concerns the general introduction that discusses methodological guidance on how best to teach and learn entrepreneurship, developing competencies in teaching and learning, addressing cross-cutting issues in teaching and learning, and guidance on assessment.
- Part II presents a sample lesson plan. This lesson plan serves as a model to guide the teacher on how to prepare a lesson in entrepreneurship.
- Part III is about the structure of a unit and the structure of a lesson. This includes information related to the different components of the unit and these components are the same for all units. This part provides information and guidelines on how to guide students while working on learning activities. Note that all activities from the student's book have answers in this part.

## 1.2. Methodological guidance

### 1.2.1. Developing competencies

Since the implementation of a competence-based curriculum in 2016 for pre-primary, primary, secondary education, there has been a shift in the way of learning from teacher centred to a learner centred approach.

Teachers are not only responsible for knowledge transfer but also for fostering students' learning achievement and creating a safe and supportive learning environment. It also implies that students have to demonstrate that they are able to transfer the acquired knowledge, skills, values and attitude to new situations.

The competence-based curriculum employs an approach of teaching and learning based on discrete skills rather than dwelling on only knowledge or the cognitive domain of learning. It focuses on what the learner can do rather than what the learner knows. For example, use of project activities through teaching and learning processes will help students develop a number of both generic and specific competencies.

Generic competences are developed throughout all units of Entrepreneurship as follows:

Generic competences	Ways of developing generic competences
Critical thinking	All activities that require students to calculate, convert, interpret, analyse, compare and contrast, etc. have a common factor of developing critical thinking into students
Creativity and innovation	All activities that require students to plot a graph of a given algebraic data, to organise and interpret statistical data

Generic competences	Ways of developing generic competences
	collected and to apply skills in solving problems of production/ finance/ economic have a common character of developing creativity into students
Research and problem solving	All activities that require students to do research and apply their knowledge to solve problems from real-life situations.
Communication	During entrepreneurship class, all activities that require students to discuss either in groups or in the whole class, present findings, debate.have a common character of developing communication skills into students.
Co-operation, interpersonal relations and life skills	All activities that require students to work in pairs or in groups develop cooperation and life skills among students.
Lifelong learning	All activities that are connected with research develop into students a curiosity of applying the knowledge learnt in a range of situations. The purpose of such activities is for enabling students to become life-long learners who can adapt to the fast-changing world and the uncertain future by taking initiative to update knowledge and skills with minimum external support.
Professional skills	Specific instructional activities and procedures that a teacher may use in the classroom to facilitate, directly or indirectly, students to be engaged in learning activities. These include a range of teaching skills: the skill of questioning, reinforcement, probing, explaining, stimulus variation, introducing a lesson; illustrating with examples, using blackboard, silence and non-verbal cues, using audio – visual aids, recognizing attending behaviour and the skill of achieving closure.

The generic competences help students deepen their understanding of entrepreneurship and apply their knowledge in a range of situations. As students develop generic competencies, they also acquire the set of skills that are needed as entrepreneurs and also those that employers look for in their employees, and so the generic competencies prepare students for the world of work

### 1.2.2. Addressing cross cutting issues

Among the changes brought by the competence-based curriculum is the integration of cross cutting issues as an integral part of the teaching learning process-as they relate to and must be considered within all subjects to be appropriately addressed.

The eight cross cutting issues identified in the national curriculum framework are:

*Comprehensive Sexuality Education, Environment and Sustainability, Financial Education, Genocide studies, Gender, Inclusive Education, Peace and Values Education, and Standardization Culture.*

Some cross-cutting issues may seem specific to particular learning areas/subjects, but the teacher needs to address all of them whenever an opportunity arises. In addition, students should always be given an opportunity during the learning process to address these cross-cutting issues both within and out of the classroom.

Below are examples of how crosscutting issues can be addressed:

Cross-Cutting Issue	Ways of addressing cross-cutting issues
<p><b>Comprehensive Sexuality Education:</b></p> <p>The primary goal of introducing Comprehensive Sexuality Education program in schools is to equip children, adolescents, and young people with knowledge, skills and values in an age appropriate and culturally gender sensitive manner so as to enable them to make responsible choices about their sexual and social relationships, explain and clarify feelings, values and attitudes, and promote and sustain risk reducing behaviour.</p>	<p>Using different charts and their interpretation, Entrepreneurship teachers should lead students to discuss the following situations: “Alcohol abuse and unwanted pregnancies” and advise students on how they can fight against them.</p> <p>Some examples can be given when learning basic principles of Economics, elasticity of demand and supply, and the related graphical interpretation.</p>
<p><b>Environment and Sustainability:</b></p> <p>Integration of Environment, Climate Change and Sustainability in the curriculum focuses on and advocates for the need to balance economic growth, society well-being and ecological systems. Students need basic knowledge from the natural sciences, social sciences, and humanities to understand and interpret principles of sustainability.</p>	<p>Using Real life models or students' experience, Entrepreneurship teachers should lead students to illustrate the situation of “population growth” and discuss its effects on the environment and sustainability</p>
<p><b>Financial Education:</b></p> <p>The integration of Financial Education into the curriculum is aimed at a comprehensive Financial Education program as a precondition for achieving financial inclusion targets and improving the financial capability of Rwandans so that they can make appropriate financial decisions that best fit the circumstances of one's life.</p>	<p>Through different examples and calculations on opportunity cost, elasticity of demand and supply, total revenue functions and total cost functions, supply and demand functions Entrepreneurship Teachers can lead students to discuss how to make appropriate financial decisions.</p>
<p><b>Gender:</b></p> <p>At school, gender will be understood as family complementarities, gender roles and responsibilities, the need for gender equality and equity, gender stereotypes, gender sensitivity, etc.</p>	<p>Entrepreneurship Teachers should address gender as cross-cutting issues through assigning leading roles in the management of groups to both girls and boys and providing equal opportunity in the lesson participation and avoid any gender stereotype in the whole teaching and learning process.</p>

Cross-Cutting Issue	Ways of addressing cross-cutting issues
<p><b>Inclusive Education:</b></p> <p>Inclusion is based on the right of all students to a quality and equitable education that meets their basic learning needs and understands the diversity of backgrounds and abilities as a learning opportunity</p>	<p>Firstly, Entrepreneurship Teachers need to identify/recognize students with special needs. Then by using adapted teaching and learning resources while conducting a lesson and setting appropriate tasks to the level of students, they can cater for students with special education needs. They must create opportunities where students can discuss how to cater for students with special educational needs.</p>
<p><b>Peace and Values Education:</b></p> <p>Peace and Values Education (PVE) is defined as education that promotes social cohesion, positive values, including pluralism and personal responsibility, empathy, critical thinking and action in order to build a more peaceful society.</p>	<p>Through a given lesson, a teacher should:</p> <p>Set a learning objective which is addressing positive attitudes and values, Encourage students to develop the culture of tolerance during discussion and to be able to instil it in colleagues and cohabitants.</p> <p>Encourage students to respect ideas from others.</p>
<p><b>Standardisation Culture:</b></p> <p>Standardization Culture in Rwanda will be promoted through formal education and plays a vital role in terms of health improvement, economic growth, industrialization, trade and general welfare of the people through the effective implementation of Standardization, Quality Assurance, Metrology and Testing.</p>	<p>With different word problems related to the effective implementation of Standardization, Quality Assurance, Metrology and Testing, students can be motivated to be aware of health improvement, economic growth, industrialization, trade and general welfare of the people.</p>

### 1.2.3. Guidance on how to help students with special education needs in classroom

In the classroom, students learn in different ways depending on their learning pace, needs or any other special problem they might have. However, the teacher has the responsibility to know how to adopt his/her methodologies and approaches in order to meet the learning needs of each student in the classroom. Also, teachers need to understand that students with special needs need to be taught differently or need some accommodations to enhance the learning environment. This will be done depending on the subject and the nature of the lesson.

In order to create a well-rounded learning atmosphere, teachers need to:

- Remember that students learn in different ways so they have to offer a variety of activities (e.g. role-play, music and singing, word games and quizzes, and outdoor activities);
- Maintain an organised classroom and limit distraction. This will help students with special needs to stay on track during lesson and follow instruction easily;

- Vary the pace of teaching to meet the needs of each student. Some students process information and learn more slowly than others.
- Break down instructions into smaller, manageable tasks. Students with special needs often have difficulty understanding long-winded or several instructions at once. It is better to use simple, concrete sentences to facilitate them understanding what you are asking.
- Use clear consistent language to explain the meaning (and demonstrate or show pictures) if you introduce new words or concepts.
- Make full use of facial expressions, gestures, and body language.
- Pair a student who has a disability with a friend. Let them do things together and learn from each other. Make sure the friend is not overprotective and does not do everything for the one with a disability. Both students will benefit from this strategy.
- Use multi-sensory strategies. As all students learn in different ways, it is important to make every lesson as multi-sensory as possible. Students with learning disabilities might have difficulty in one area, while they might excel in another. For example, use both visual and auditory cues.
- Below are general strategies related to each main category of disabilities and how to deal with every situation that may arise in the classroom.

However, the list is not exhaustive because each student is unique with different needs and that should be handled differently.

**Strategy to help students with developmental impairment:**

- Use simple words and sentences when giving instructions;
- Use real objects that students can feel and handle. Rather than just working abstractly with pen and paper;
- Break a task down into small steps or learning objectives. The student should start with an activity that she/he can do already before moving on to something that is more difficult;
- Gradually give the student less help;
- Let the student with disability work in the same group with those without disability.

**Strategy to help students with visual impairment:**

- Help students to use their other senses (hearing, touch, smell and taste) and carry out activities that will promote their learning and development;
- Use simple, clear and consistent language.
- Use tactile objects to help explain a concept.
- If the student has some sight, ask him/her what he/she can see;
- Make sure the student has a group of friends who are helpful and who allow him/her to be as independent as possible;

- Plan activities so that students work in pairs or groups whenever possible;

### **Strategy to help students with hearing disabilities or communication difficulties**

- Always get the student's attention before you begin to speak;
- Encourage the student to look at your face;
- Use gestures, body language and facial expressions;
- Use pictures and objects as much as possible.
- Keep background noise to a minimum.

### **Strategies to help students with physical disabilities or mobility difficulties:**

- Adapt activities so that students, who use wheelchairs or other mobility aids, can participate.
- Ask parents/caregivers to assist with adapting furniture e.g. the height of a table may need to be changed to make it easier for a student to reach it or fit their legs or wheelchair under;
- Encourage peer support when needed;
- Get advice from parents or a health professional about assistive devices if the student has one.

### **Adaptation of assessment strategies:**

At the end of each unit, the teacher is advised to provide additional activities to help students achieve the key unit competence. These assessment activities are for remedial, consolidation and extension designed to cater for the needs of all categories of students; slow, average and gifted students respectively. Therefore, the teacher is expected to do an assessment that fits individual students.

<b>Remedial activities</b>	After evaluation, slow students are provided with lower order thinking activities related to the concepts learnt to facilitate them in their learning.  These activities can also be given to assist deepening knowledge acquired through the learning activities for slow students.
<b>Consolidation activities</b>	After introduction of any concept, a range of activities can be provided to all students to enhance/ reinforce learning.
<b>Extended activities</b>	After evaluation, gifted and talented students can be provided with high order thinking activities related to the concepts learnt to make them think deeply and critically. These activities can be assigned to the gifted and talented students to keep them working while other students are getting up to required level of knowledge and skills through the learning activity.

### 1.2.4. Guidance on assessment

Assessment is an integral part of the teaching and learning process. The main purpose of assessment is for improvement of teaching and learning process and outcomes. Assessment for learning/ continuous/ formative assessment is intended to improve students' learning and teacher's teaching whereas assessment of learning/summative assessment is intended to improve the entire school's performance and education system in general.

#### Continuous/ formative assessment

It is an on-going process that arises during the teaching and learning process. It is intended to help learners progressively receive feedback and support from the teacher. It also helps a teacher to progress from one lesson to another by checking the level of achievement of the learning objectives. This formative assessment should play a big role in improving the teaching and learning process. The teacher should encourage individual, pair and group evaluation of the work done in the classroom and use appropriate competence-based assessment approaches and methods.

Formative assessment is used to:

- Determine the extent to which learning objectives are being achieved and competences are being acquired,
- Identify which students need remedial interventions, reinforcement as well as extended activities. The application activities are developed in the student book and they are designed to be given as remedial, reinforcement, end lesson assessment, homework or assignment
- Motivate students to learn and succeed by encouraging students through further reading, or learning more, revision, etc.
- Check effectiveness of teaching methods in terms of variety, appropriateness, relevance, or need for new approaches and strategies.
- Help students to take control of their own learning.

Formative assessment throughout the units will be done though:

#### i. Introductory Activity

Before learning (diagnostic): At the beginning of a new unit or a section of work; assessment can be organised to find out what students already know / can do, and to check whether the students are at the same level.

This activity is intended to:

- Provide interest and motivation to the learners about research in business.
- Focus learner's attention on research business and its purposes.
- Explain to learners about what they will benefit from the unit.
- It can:
  - Build on previous knowledge, skills, values and attitudes to help the learners link with the new content, or

- Could be new content to help arouse the learner's interest about what is expected in the new content.
- Be answered in one lesson, or gradually over a period as the unit progresses.

There are no right or wrong answers.

#### ii. Learning activity at the beginning of a new lesson

- During learning (formative/continuous): When students appear to be having difficulty with some of the work, by using on-going assessment (continuous). The assessment aims at giving students support and feedback.

#### iii. Application activities in every lesson

- After learning (formative/continuous): When students have done the learning activities and or other exercises, they need to apply or use the competences. The assessment aims at giving students support and feedback and move to the next lesson

#### iv. End of unit assessment.

Throughout the units, this is given as project activity and assessment questions.

## 1. Project activity

**Projects** are practical learning activities that the teacher assigns to learners to undertake after teaching a given number of lessons or units to practically demonstrate the mastery of one or several competencies. Projects are essential for the implementation of the Competence Based Curriculum to ensure that learners leave secondary education with the skills to succeed in today's economy.

These individual or group assignments are the evidence that students have mastered a learning objective. Practical skills are assessed through projects.

When teachers assign projects to students, they can refer to the following project assigning template:

Instructions	More Guiding details
<p><b>Step 1:</b> Tell students how they will do the project (Individually or in groups)</p> <p>If it is a group-based project, tell them how to form Groups or read out the groups you have already formed</p>	<p><i>Describe how you intend to form manageable groups in your class, depending with your class size</i></p>
<p><b>Step 2:</b> Read out the project title to students to write down in their notebooks</p>	<p><i>Write the title of the project that the students will focus on here.</i></p>



Instructions	More Guiding details
<b>Step 3:</b> Write and read out the project activity/instructions to the students for them to write them down	<i>Write down clear project instructions that you will give to students. Describe what the students will do clearly and ensure they write it down</i>
<b>Step 4:</b> Explain to the students how the project link to a unit title	<i>Describe how the project links to the subject unit title and the skills they will demonstrate in the project.</i>
<b>Step 5:</b> Inform students what you expect from the project	<i>Write here what you are asking students to submit at the end of the project for marking.</i>
<b>Step 6:</b> Tell the student how many times you will conduct follow ups on their progress and to give necessary feedback. Also tell them when they should submit the project output for marking	<i>How much time are you giving feedback to the students, when are they required to complete and submit their projects? (The date of submission or presentation).  <i>Encourage students to show you their progress.</i></i>

Taking an example of the project activity below under unit 1, the teacher can refer to the following assessment rubric model as a guide in the assessment of the student's work.

### **Example of Project activity (refer to 1.5.1. in Student's book)**

From the beginning of this unit, you have been working on the various elements of the market research by designing various tools and using them to collect information. Present a report of your market research for your business idea

### **Project activity assessment rubric**

#### **How to use this rubric: (This rubric is a guide for you to use to mark projects submitted by students)**

- *You may not assess all categories for every project, therefore use this rubric for the necessary components per project*
- *It is okay to add a category of assessment that is missing from the rubric to suit the specific project you may assign*
- **Grading logic:** *Total marks for this project is 20 (Each category carries a maximum of 5 points). You will assess students projects on 4 different areas namely: a) Elements of Market Research, b) Research tools, c) Data interpretation d) Conclusion*
- *Note: Please be **objective** when using this rubric to guide your student project marking and grading*

<b>Scores- Students earn a maximum of the indicated marks on the column for each criteria description</b>	
<b>Assessment Criteria</b>	<b>Below Average 2 - 2.9</b>
<b>Elements of Market Research</b>	<p>The report has any 2 to 3 of the following:</p> <ul style="list-style-type: none"> <li>- Business idea identified</li> <li>- Evidence of customer survey</li> <li>- Evidence of competitor survey</li> <li>- Evidence of product survey</li> <li>- Evidence of supplier survey</li> </ul>
	<p>The report has any 1 of the following:</p> <ul style="list-style-type: none"> <li>- Business idea identified</li> <li>- Evidence of customer survey</li> <li>- Evidence of competitor survey</li> <li>- Evidence of product survey</li> <li>- Evidence of supplier survey</li> </ul>
<b>Research tools</b>	<p>The research tool has any 1 of the following:</p> <ul style="list-style-type: none"> <li>- Questions relevant</li> <li>- Target population is clear, no confusion</li> <li>- Specific questions and varied (Closed-ended mixed with open questions)</li> <li>- Logical sequence of the questions</li> <li>- Questions are exhaustive to capture most information that one would need for an appropriate decision</li> </ul>
	<p>The research tool has any 2 to 3 of the following:</p> <ul style="list-style-type: none"> <li>- Questions relevant</li> <li>- Target population is clear, no confusion</li> <li>- Specific questions and varied (Closed-ended mixed with open questions)</li> <li>- Logical sequence of the questions</li> </ul>
	<p>The report any 4 of the following:</p> <ul style="list-style-type: none"> <li>- Business idea identified</li> <li>- Evidence of customer survey</li> <li>- Evidence of competitor survey</li> <li>- Evidence of product survey</li> <li>- Evidence of supplier survey</li> </ul>
	<p>The research tool has any 4 of the following:</p> <ul style="list-style-type: none"> <li>- Questions relevant</li> <li>- Target population is clear, no confusion</li> <li>- Specific questions and varied (Closed-ended mixed with open questions)</li> <li>- Logical sequence of the questions</li> </ul>
	<p>The report has all the following:</p> <ul style="list-style-type: none"> <li>- Business idea identified</li> <li>- Evidence of customer survey</li> <li>- Evidence of competitor survey</li> <li>- Evidence of product survey</li> <li>- Evidence of supplier survey</li> </ul>
	<p>The research tool has all the following:</p> <ul style="list-style-type: none"> <li>- Questions relevant</li> <li>- Target population is clear, no confusion</li> <li>- Specific questions and varied (Closed-ended mixed with open questions)</li> <li>- Logical sequence of the questions</li> </ul>

	- Questions are exhaustive to capture most information that one would need for an appropriate decision	- Questions are exhaustive to capture most information that one would need for an appropriate decision	- Questions are exhaustive to capture most information that one would need for an appropriate decision	
<b>Data interpretation</b>	<p>The report has all the following:</p> <ul style="list-style-type: none"> <li>- Same data grouped</li> <li>- Grouped data analysed</li> <li>- Data interpreted</li> <li>- Recommendations and conclusions given</li> <li>- Decision made</li> </ul>	<p>The report has any 4 of the following:</p> <ul style="list-style-type: none"> <li>- Same data grouped</li> <li>- Grouped data analysed</li> <li>- Data interpreted</li> <li>- Recommendations and conclusions given</li> <li>- Decision made</li> </ul>	<p>The report has any 2 to 3 of the following:</p> <ul style="list-style-type: none"> <li>- Same data grouped</li> <li>- Grouped data analysed</li> <li>- Data interpreted</li> <li>- Recommendations and conclusions given</li> <li>- Decision made</li> </ul>	<p>The report has any 1 of the following:</p> <ul style="list-style-type: none"> <li>- Same data grouped</li> <li>- Grouped data analysed</li> <li>- Data interpreted</li> <li>- Recommendations and conclusions given</li> <li>- Decision made</li> </ul>
<b>Conclusion</b>	<p>Project presentation was clear and all required information is presented in a logical order demonstrating excellently that they carried out the project activities and got actual results</p>	<p>Students presented the project well and all required information is presented in a logical order demonstrating a good degree of independent work and the results were genuine</p>	<p>Students presented the project but some of the required information was missing to provide logical order demonstrating a fair degree of independent work and results were fairly genuine</p>	<p>Students should redo the project because it lacked the required information to provide logical order, demonstrating that they did not carry out the project activities to get results</p>
<p><b>TOTAL:</b> ..... / 20</p>				

## 2. Assessment questions

In addition to the project activity, the teacher can also use a list of questions provided to help the students do more exercises to assess the unit and also link to the next units.

### Summative assessment

The assessment can serve as summative and informative depending on its purpose. Summative assessment includes:

The assessment done at the end of the term, end of year, is considered a summative assessment so that the teacher, school and parents are informed of the achievement of educational objectives and think of improvement strategies. There is also an end of level/ cycle assessment in the form of national examinations.

### When carrying out assessment?

Assessment should be clearly visible in lesson, unit, term and yearly plans.

- **After learning (summative):** At the end of a section of work or a learning unit, the Entrepreneurship Teacher has to assess after the learning. This is also known as Assessment of Learning to establish and record overall progress of students towards full achievement. Summative assessment in Rwandan schools mainly takes the form of written tests at the end of a learning unit or end of the month, and examinations at the end of a term, school year or cycle.

### Instruments used in assessment.

- **Observation:** This is where the Entrepreneurship teacher gathers information by watching students interacting, conversing, working, playing, etc. A teacher can use observations to collect data on behaviours that are difficult to assess by other methods such as attitudes, values, and generic competences and intellectual skills. It is very important because it is used before the lesson begins and throughout the lesson since the teacher has to continue observing each and every activity.
- **Questioning**
  - Oral questioning: a process which requires a student to respond verbally to questions
  - Class activities/ exercise: tasks that are given during the learning/ teaching process
  - Short and informal questions usually asked during a lesson
  - Homework and assignments: tasks assigned to students by their teachers to be completed outside of class.

Homework assignments, project work, interview, debate, science fair, Entrepreneurship projects and Entrepreneurship competitions are also the different forms/instruments of assessment.

### 1.2.5. Students' learning styles and strategies to conduct teaching and learning process

- How students learn
- What I hear I forget.
- What I hear and see I remember a little.
- What I hear, see and discuss I begin to understand.
- What I hear, see, discuss and do, I acquire knowledge and skills.
- What I teach to another, I master.

*(Active Learning Credo statement by Silberman 1996)*

In support of this are the findings that we remember:

- 20% of what we hear
- 40% of what we see
- 90% of what we see, hear, say, and do or what we discover for ourselves.

#### a) A student-centred approach to learning

Different students learn in different ways. Some students learn best by writing, others by talking and discussing, others by reading and others by listening. Most students learn by using a combination of those. All students learn skills through practising and repetition. You need to use a variety of teaching strategies to cater for the different ways your students learn.

The selection of teaching method should be done with the greatest care and some of the factors to be considered are: the uniqueness of subjects; the type of lessons; the learning objectives to be achieved; the allocated time to achieve the objective; instructional materials available; the physical/sitting arrangement of the classroom, individual students' needs, abilities and learning styles.

#### b) Teaching and learning strategies

In order to cater for different students' learning styles and to assist and encourage students to learn, teachers need to perform certain tasks. These are teaching strategies.

You need to engage students directly in learning but there are times when you have to take charge of the learning in the class and teach particular concepts or ideas

#### Teaching strategies include:

- Group work
- Skills lab
- Research/inquiry
- Class discussions/debates
- Problem-solving activities
- Teacher talk, instructions, explanations, lectures or reading aloud
- Directed question and answer sessions

- Audio-visual presentations
- Textbooks or worksheets
- Directed assignments
- Demonstration and modelling
- Guest speakers
- Classroom displays.

### 1.2.6. Teaching methods and techniques that promote active learning

The different learning styles for students can be catered for, if the teacher uses active learning whereby students are really engaged in the learning process.

The main teaching methods used in Entrepreneurship are the following:

- **Dogmatic method** (the teacher tells the students what to do, what to observe, how to attempt, how to conclude)
- **Inductive-deductive method:** Inductive method is to move from specific examples to generalisation and deductive method is to move from generalisation to specific examples.
- **Analytic-synthetic method:** Analytic method proceeds from unknown to known, 'Analysis' means 'breaking up' of the problem in hand so that it ultimately gets connected with something obvious or already known.
- **Synthetic method** is the opposite of the analytic method. Here one proceeds from known to unknown.
- **Skills lab method:** Skills lab method is based on the maxim "learning by doing." It is a procedure for stimulating the activities of the students and to encourage them to make discoveries through practical activities.
- **Problem solving method, Project method and Seminar Method.**

The following are some active techniques to be used in Entrepreneurship:

- Group work
- Research
- Probing questions
- Practical activities (drawing, plotting, interpreting graphs)
- Modelling
- Brainstorming
- Quiz Technique
- Discussion Technique
- Scenario building Technique

#### What is Active learning?

Active learning is a pedagogical approach that engages students in doing things and

thinking about the things they are doing. Students play the key role in the active learning process. They are not empty vessels to fill but people with ideas, capacity and skills to build on for effective learning. Thus, in active learning, students are encouraged to bring their own experience and knowledge into the learning process.

The role of the teacher in active learning	The role of students in active learning
<ul style="list-style-type: none"> <li>- The teacher engages students through active learning methods such as inquiry methods, group discussions, research, investigative activities, group and individual work activities.</li> <li>- He/she encourages individual, peer and group evaluation of the work done in the classroom and uses appropriate competence-based assessment approaches and methods.</li> <li>- He provides supervised opportunities for students to develop different competences by giving tasks which enhance critical thinking, problem solving, research, creativity and innovation, communication and cooperation.</li> <li>- Teacher supports and facilitates the learning process by valuing students' contributions in the class activities.</li> </ul>	<ul style="list-style-type: none"> <li>- A learner engaged in active learning:</li> <li>- Communicates and shares relevant information with fellow students through presentations, discussions, group work and other learner-centred activities (role play, case studies, project work, research and investigation);</li> <li>- Actively participates and takes responsibility for his/her own learning;</li> <li>- Develops knowledge and skills in active ways;</li> <li>- Carries out research/investigation by consulting print/online documents and resourceful people, and presents their findings;</li> <li>- Ensures the effective contribution of each group member in assigned tasks through clear explanation and arguments, critical thinking, responsibility and confidence in public speaking</li> <li>- Draws conclusions based on the findings from the learning activities.</li> </ul>

### Main steps for a lesson in active learning approach

All the principles and characteristics of the active learning process highlighted above are reflected in steps of a lesson as displayed below. Generally, the lesson is divided into three main parts whereby each one is divided into smaller steps to make sure that students are involved in the learning process. Below are those main part and their small steps:

#### 1) Introduction

Introduction is a part where the teacher makes connections between the current and previous lesson through appropriate technique. The teacher opens short discussions to encourage students to think about the previous learning experience and connect it with the current instructional objective. The teacher reviews the prior knowledge, skills and attitudes which have a link with the new concepts to create a good foundation and logical sequencing.

## 2) Development of the new lesson

The development of a lesson that introduces a new concept will go through the following small steps: discovery activities, presentation of students' findings, exploitation, synthesis/summary and exercises/application activities.

### ▪ **Discovery activity**

#### **Step 1:**

- The teacher discusses convincingly with students to take responsibility of their learning
- He/she distributes the task/activity and gives instructions related to the tasks (working in groups, pairs, or individual to prompt / instigate collaborative learning, to discover knowledge to be learned)

#### **Step 2:**

- The teacher lets students work collaboratively on the task;
- During this period the teacher refrains to intervene directly on the knowledge;
- He/she then monitors how the students are progressing towards the knowledge to be learned and boosts those who are still behind (but without communicating to them the knowledge).

### ▪ **Presentation of students' findings/productions**

- In this part, the teacher invites representatives of groups to present their productions/findings.
- After three/four or an acceptable number of presentations, the teacher decides to engage the class into exploitation of students' productions.

### ▪ **Exploitation of students' findings/ productions**

- The teacher asks students to evaluate the productions: which ones are correct, incomplete or false
- Then the teacher judges the logic of the students' products, corrects those which are false, completes those which are incomplete, and confirms those which are correct.

### ▪ **Institutionalisation or harmonisation (summary/conclusion/ and examples)**

- The teacher summarises the learned knowledge and gives examples which illustrate the learned content.

### ▪ **Application activities**

- Exercises of applying processes and products/objects related to learned unit/sub-unit
- Exercises in real life contexts
- Teacher guides students to make the connection of what they learnt to real life situations.



- At this level, the role of a teacher is to monitor the fixation of process and product/object being learned.

### 3) Assessment

In this step the teacher asks some questions to assess the achievement of instructional objectives. During assessment activity, students work individually on the task/activity.

The teacher avoids intervening directly. In fact, results from this assessment inform the teacher on next steps for the whole class and individuals. In some cases, the teacher can end with a homework/ assignment. Doing this will allow students to relay their understanding on the concepts covered that day. Teacher leads them not to wait until the last minute for doing the homework as this often results in an incomplete homework set and/or an incomplete understanding of the concept.

## 1.2.7. Student Business Club and Skills lab

### A. Student Business Clubs

#### What – Create Real Student Businesses

The student business club (SBC) is an extracurricular activity to enhance student learning of entrepreneurial competencies.

It is a club in which students work in groups under the supervision of their teacher to raise money, create and sell products & services, and manage their businesses.

#### Why – Learning by Doing

Entrepreneurship is a practical subject. Students must have time to practise. By running a mini business enterprise called “projects”, students learn entrepreneurial competencies practically. Students need products and services to apply their entrepreneurial competences.

Student Business Clubs are important in the following ways

- Give learners the practical experience to do business.
- Enhance the learner’s entrepreneurial competences.
- Apply the knowledge, skills, and attitudes learned.
- Inspire young people to succeed in the global economy.

Student business club exhibitions are a practical assessment tool where students publicly demonstrate their skills, attitudes, and competencies by exhibiting products and services done in business clubs.

#### Who – The Club is Open to All Students

A’ level Entrepreneurship students typically lead the student business club. The Club runs multiple different business projects managed by small teams (Skills Lab teams). The club has student leaders and recruits club members from the total school population to join them.

### How – Students Lead Business Projects

The club is student-led but is supervised by entrepreneurship teacher(s). The Club should be student led. Students should be actively engaged in idea generation, planning, procurement, sales, record keeping, and decision making.

Teachers should only guide them. Clubs should start small with what the students can afford. Clubs should start with or without capital. They may use recycled materials and seeds only, or come up with ideas based on their abilities.

Teachers should not ask the administration to give the Club huge sums of money to start operating. The Club experience should reflect the real business world. No one will just give them big capital for free when they graduate, so you should request only what is realistic.

Club funds and profits should be kept in a safe and secure place. The best place is a club account with the school bursar, or even a bank account if possible. Students should not keep Club money in their suitcases as cases of theft and misuse of funds will arise.

The patron should organise inter- Club competitions / exhibitions at school to motivate students to work to succeed and to showcase the Club work to the rest of the stakeholders.

Skills Lab Teams meet during extracurricular time to create their business projects.

The student business club holds regular club meetings to plan and coordinate activities. Student products & services are sold in and out of school.

### Business club structure

Club Set Up	Club Management	Club Sales & Exhibition
Elect club leadership & write constitution	Create innovative products	Keep business records
Recruit club members	Fundraise during visitation day/parents' days	Invest income
Propose product ideas	Sell products & services	Prepare for student business exhibitions

### When – Extra-curricular time

Student Business Clubs meet at a time convenient for students, after classes. The Student Business Club is one of the best extra-curricular activities that strengthens both academic and practical competencies.

### Where – In-school and back home

Student businesses club activities take place both in school and in the community.

Club members can decide to sell their products and services to fellow students, teachers, the school administration, or community members. Both boarding and day students can participate in student business clubs. Day students typically set up projects back home that can grow into small businesses after graduation.

### School Stakeholder Business Club Roles:

School Administration	<ul style="list-style-type: none"> <li>- To perform advisory and supervisory roles in the school.</li> <li>- To link the business club to the community and other schools.</li> <li>- To provide the business club with required facilities to operate such as land, room.</li> <li>- To provide a market for some students' products and services.</li> </ul>
Club Patrons / Entrepreneurship Teacher	<ul style="list-style-type: none"> <li>- Oversee the activities of the club.</li> <li>- Link students to the administration.</li> <li>- Keep records regarding student's performance in the business club</li> <li>- Find resources and opportunities for students.</li> </ul>
Staff Members	<ul style="list-style-type: none"> <li>- Support the club in its activities.</li> <li>- Offer expertise in the area of specialisation when required.</li> <li>- Can invest in the business club.</li> <li>- Link the business club with other school clubs.</li> </ul>
Parents and community	<ul style="list-style-type: none"> <li>- Providing a favourable environment for students to develop and nurture their talents and skills.</li> <li>- Community is the market for students' products or services.</li> <li>- Community members can also act as advisers to students' projects and clubs.</li> <li>- In case the students' project is in the community and requires land, the community members may offer land for students' projects.</li> </ul>
Students	<ul style="list-style-type: none"> <li>- To be members of the business club.</li> <li>- To fundraise or find available resources to run the club.</li> <li>- To actively participate in the activities of the club.</li> <li>- To keep records of the business club.</li> </ul>

## B. Skills Lab

### i. What is a skills lab

Skills lab is a method of teaching where students are required to complete learning activities working in manageable groups. Skills Labs are a no cost, easy method to change teacher's pedagogy from theory-based to competence-based instruction.

The basic characteristics of Skills Lab are:

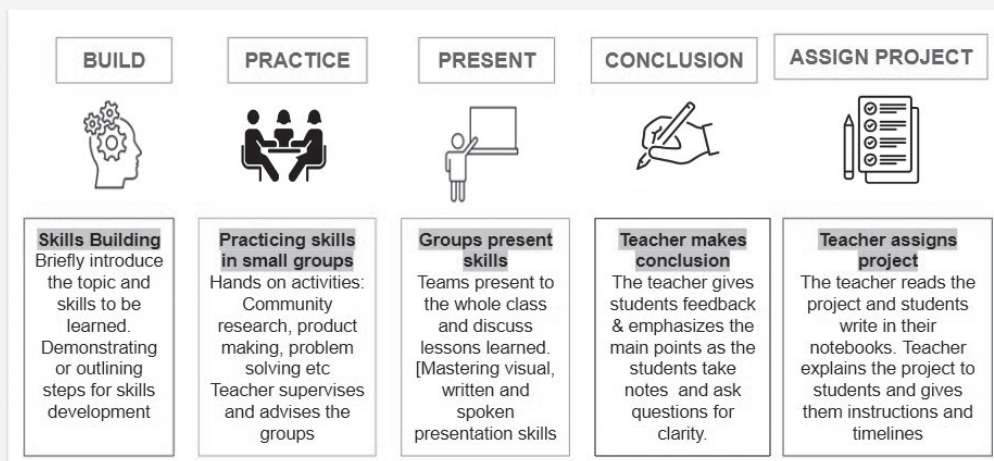
- It takes place during a given period
- Students work in small groups (manageable teams)
- Assessment takes place through project activities
- Students talk more than teachers (10% teacher talk time and the rest is for the students)
- Students receive constructive feedback on their work (Teacher gives quality feedback on student presentations.
- Skills lab consists of three components: build, practice and present.
- Link to student business club as a platform for practising real life activities through making products.

### Note

Skills lab as a methodology of teaching can be used at any time within a unit (i.e., at the start, during or at the end of the unit). It can be used as a method of teaching during teaching and learning of a given lesson NOT necessarily only at the end of the week. However, within this Teachers' Guide, you have been provided with Skills Lab model lessons which appear at the end of or within every unit.

Skills Lab follows a 3-part format, which helps teachers plan for practical and Competence-based lessons. This format includes Build, Practise and Present, described below:

### ii. Steps of skills lab lesson plan



### iii. Use of Present Boards and Portfolios during Skills Lab

Present boards are boards made by learners using locally available resources that contain learners' work/achievements. When learners finish their work from presentations as a group, it's hung on the present board. This can be used by both the teacher and students for reference.

The biggest sign of a successful skills lab is the activities students complete. And how do we know whether students completed their group activity? It's through Present Boards. Each team has their own board to display all the work they completed during the Skills Lab. At the end of each Skills lab, each team makes a verbal presentation to the class and shows their Present Board.

	When?	How?	Where?
<b>Present Boards</b>	Last activity of each Skills Lab.  Each lab team/group has its own Present Boards.	Made by students. Boards have cool designs to showcase the notes and work product for each lab	Boards are hung on the walls of classroom and kept there for others to see

Skills Lab is when students will work upon group activities to prepare for completing the portfolio assessment individually. Skills Lab is one of your teacher's normal lessons (no extra time is needed) that are especially designated for the purpose of students working in groups to complete their activities. Skills Lab prepares students to complete portfolio assignments on their own after classes. So, the classroom activity should connect directly to the portfolio assignment.

For example, they set goals as a group in class, and set individual goals as portfolio assignments.

	Done by?	When?	Where?
<b>Present Boards</b>	Groups	During skills lab	On Present Boards
<b>Portfolios</b>	An Individual	As an Assignment	In Portfolio Folder

#### iv. Relationship between Portfolios and Back Home Projects (BHPs)

Back Home Projects (BHP) refer to projects of business activities that are started up by students in their communities. These projects can be started during school or after school. The teacher has a role of encouraging and supporting students to start up BHP during school.

BHPs are meant to help learners apply skills and attitudes acquired during skills lab and business club activities. However, they still require support and mentoring from the teacher on how to start and maintain BHPs. The portfolio assignments given to students should be able to challenge them to start BHPs. For example, preparing a journal template for the businesses they intend to start.

#### v. Other components of student portfolio

Teachers should also guide learners about the use of K-W-L (what learners already know, what they want to know, what they have learnt). This should be done after the introductory activity of each unit to help assess how much the students already know and what they would be interested in learning about the unit. Learners write under (K-what I know, what I want to know)

At the end of the unit, the teacher comes back to K-W-L and asks the learners to complete the last column which is (What they have learnt). The students should keep that sheet in their student portfolio.

#### K-W-L chart

	<b>Done by?</b>	<b>When?</b>
What I know	What I want to know	What I learned

School: G.S ENTREPRENEURSHIPTeacher's Names: Entrepreneur

Term	Date	Subject	Class	Unit No	Lesson No	Duration	Class size
1st	11/09/2023	Entrepreneurship	S.5	1	1 of 5	8 0 minutes	4 0 students
<b>Type of Special Educational Needs to be catered for in this lesson and number of students in each category</b>				2 students with hearing impairment will sit near the teacher and the use of gestures will be improved in the lesson.			
<b>Unit title</b>	Market Research						
<b>Key Unit Competence:</b>	To be able to apply market research in business						
<b>Title of the lesson</b>	Meaning and purpose of market research						
<b>Instructional Objective</b>	Through a case study analysis, students should be able to correctly explain the concepts and importance of market research in business						
<b>Plan for this Class (location: in / outside)</b>	Inside the classroom						
<b>Learning Materials (for all students)</b>	Copies of the case study, Flash Cards, papers, Pens, Exercise Books, other supporting teaching aids such as Chalks and Chalkboard, etc...						
<b>References</b>	Entrepreneurship for General Education Student's Book and Teacher's Guide Senior Five						

Steps and Timing	<b>Description of teaching and learning activities</b>		<b>Competences and Cross-Cutting Issues to be addressed</b>
	<p>Students are organised into pairs and are provided with clear instructions to discuss and workout the introductory activity. Pairs share findings using an appropriate method.</p> <p>The teacher supplements their responses by referring to the possible answers. Teacher concludes the activity and links it to lesson one.</p> <p>Students still in pairs are provided with clear instructions to discuss and workout the learning activity 1.1</p> <p>Pairs share the findings using an appropriate method.</p> <p>The teacher facilitates students to capture the key concepts of the lesson through harmonisation of their findings.</p> <p>The teacher uses various techniques to guide students to explore content related the meaning of concepts and importance of market research in business</p> <p>Finally, the students are assigned individual tasks/application activity 1.1 and the correction is done on the chalkboard.</p>		<ul style="list-style-type: none"> <li>- Gender education</li> <li>- Environment and sustainability</li> <li>- Peace and values education</li> <li>- Standardisation culture</li> <li>- Inclusive education</li> <li>- Financial education</li> <li>- Genocide studies</li> <li>- Comprehensive sexuality education</li> </ul>
	<b>Teachers activities</b>	<b>Students activities</b>	
<p><b>Introduction</b></p> <p><b>10 min</b></p> <p><b>Discovery activity (introductory activity)</b></p>	<p><b>Introductory activity</b></p> <p>The teacher asks students to pair up and invites them to analyse the case study in the introductory activity and invites them to discuss the questions in the activity.</p> <p>The teacher writes students responses to the chalkboard as they are given</p>	<p>Students analyse the case study in their books and discuss the questions in the activity.</p> <p>They participate actively in the discussion by providing responses to the questions asked by the teacher and asking questions.</p>	<p>Communication skills and analysis are developed through group discussions and presentation of findings.</p> <p>Problem solving and critical thinking skills are developed through analysing and discussing the case study.</p>



	<p>The teacher summarises the activity by informing students that this activity has no right or wrong answers. It was to introduce them to the unit and find out what they know about the unit. The activity is also to give them a highlight of what they are going to look at in the unit</p>		
<p><b>Development of the lesson: 40 min</b></p> <p><b>Discovery activity (learning activity 5.1)</b></p>	<p>Meaning of concepts and importance of market research in business</p> <p>Teacher provides the case study, gives instructions, and invites students to do the activity 1.1 in their pairs.</p> <p>Teacher moves around to each pair, asking probing questions in order to help struggling students.</p>	<p>Students receive activities and instructions, analyse and discuss the learning activity 1.1. They try to get the definitions of market research, market research and the benefits of carrying out a market research to Miss Gushishoza's business?</p> <p>Pairs share their findings and other students participate actively in the presentation by providing comments or asking questions.</p>	<p>Cooperation is addressed through group work where team working spirit is developed while students are working together and in small group discussions.</p> <p>Problem solving and critical thinking skills are developed through analysing and discussing the case study to answer related questions.</p>
<p><b>Presentation of findings</b></p>	<p>Teacher invites students to present their findings using an appropriate methodology.</p>	<p>Teacher harmonises the students' findings and helps them to summarise the learned knowledge &amp; skills by explaining the meaning of the concepts and describing the importance of market research in business</p>	<p>Communication skills are developed through group discussions and presentation of findings.</p>
<p><b>Summary</b></p>		<p>Guided by the teacher, students summarise the lesson by defining ethics, business ethics, workplace ethics and describing the importance of ethics in business operations</p>	

<p><b>Conclusion</b></p> <p><b>30 min</b></p> <p><b>Assessment (application activity 5.1)</b></p>	<p><b>Application activities</b></p> <p>Teacher asks students in pairs (form new pairs) to work out the application activity 1.1 and then request them to do a collective correction on the chalkboard</p>	<p>Students work out in pairs the activity given to them by the teacher</p>	<p>Research and problem solving as students apply their knowledge to solve problems from the real-life situation relating to market research in business</p> <p>Inclusive education is addressed by providing remediation activities and tasks to struggling students.</p>
<p><b>Homework</b></p>	<p>Teacher gives the homework to students.</p>	<p>Individually, will students work out the homework given by the teacher</p>	<p>Research and problem solving as students apply their knowledge to solve problems from the real-life situation relating to market research in business</p>
<p><b>Teacher self-evaluation</b></p>	<p>To be completed after receiving the feed-back from the students (before concluding the lesson solicit feedback from students about the attainment of the learning objective. Ask students probing questions such as what went well? Where do they need more support?</p> <p>You can also use students responses in the application activity to do a self-evaluation)</p>		

# Market Research

## Key unit competence

To be able to apply market research in business

### 1.1. Unit prerequisites

This unit will equip the students with the basic competencies to create a survey tool for customer, product, competitor and supplier surveys for their business ideas generated in Senior Four. By the end of the unit they should present a market research report for their business ideas. This will require them to design and use specific tools to gather and interpret information about customers, product, competitors and suppliers; and to make appropriate business decisions.

### Guidance on the introductory activity

- Using an appropriate method, invite learners to analyse the case study in the student's book, share ideas and then answer related questions.
- Guide students' discussions.
- Ask students to present their discussion findings.
- Supplement students' presentations by referring to possible answers to the introductory activity and link students' answers to the new lesson.



### Possible answers to Introductory Activity

- a) Ineza's Phones Accessory and Repair Shop failed and closed down
- b) Causes of the situation
  - Failure to get customers
  - High prices for the products/services
  - Products that customers did not want
  - Failure to pay rent
- c) Gakuba should have made research to find out:
  - If there were enough customers who will buy the products
  - Which kind of products/services the customers) will want?
  - How much would they be willing to pay for the products?
  - Are there other shops selling the same products/services he wants to offer? What are their prices? What products/services do they offer? Where do they buy their products?
- d) Strategies, techniques or tools Gakuba could have used
  - Could have interviewed people in his home area
  - Could have designed some simple questions which people would answer
  - Could have visited the other 2 shops and observed the situation while checking out the key aspects

e) It will help you to:

- Know whether there will be enough customers for the business or not
- The kind of products needed by the customers that you will put in the business.
- Find out if there are other businesses similar to the one you want to start and their prices, where they buy from the products they offer.
- The price you will charge for the products/services.
- Know where you will buy stock at affordable prices.

### Guidance on Project activity

Introduce and assign the project activity with clear instructions as indicated below.

By the end of the unit, students will be required to present a market research report for their business ideas.

They will be required to identify their business ideas.

After covering a specific survey tool, guide them to design and use the tool to gather specific information about the market, interpret the gathered information and make appropriate business decisions

The market research report should include:

- The business idea
- The element of the market research researched on
- The survey tools used
- Data interpretation process
- Decision made

## 1.2. List of lessons/ subheadings

Lesson Title	Learning objectives (from the syllabus including knowledge, skills and attitudes)	Periods
Meaning and purpose of market research	<ul style="list-style-type: none"> <li>• Explain the concepts of market, research and market research</li> <li>• Explain the importance of market research in business</li> </ul>	1
Elements of market research	<ul style="list-style-type: none"> <li>• Explain the concepts of customer, product, competitor, and supplier survey</li> <li>• Explain the importance of customer, product, competitor, and supplier survey</li> </ul>	2

Market research Tools	<ul style="list-style-type: none"> <li>Describe the different market research tools.</li> <li>Design survey tools to gather information about customers, product, competitors and suppliers</li> <li>Use the designed survey tools to gather information about customers, product, competitors and suppliers</li> </ul>	5
Data interpretation process and Decision making on market research	<ul style="list-style-type: none"> <li>Explain the process of data interpretation and decision making in market research.</li> <li>Analyse and interpret the collected data and make appropriate decisions</li> </ul>	1
Assessment (project activity)	Market research is effectively conducted basing on the elements of market research	2

## Lesson one: Meaning and purpose of market research

### A. Learning objectives

- Explain the concepts of market, research and market research.
- Explain the importance of market research in business.

### B. Teaching resources

Case studies, sample survey tools such as questionnaires, observation checklist, interview guides and any other trustworthy and reliable resources.

### C. Learning activity 1.1

- Using an appropriate method, invite students to analyse the case study and answer the related questions from the student book.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology.
- Provide constructive feedback by using the possible responses below (here, you share with them the expert view.)



### Answers to Learning Activity 1.1

- a) Yes, it is a successful business. Because:
- Customers are appreciating her products' quality.
  - Customers are appreciating her products' prices.
  - It has been running for three months now.
  - Her customers are increasing.
  - She is planning to expand.
- b) Before starting her business, she found useful information regarding her customers for the fruits and vegetables; suppliers of good and affordable fruits and vegetables; other people selling fruits and vegetables and their activities;

and the kind and quality fruits and vegetables to provide that enabled her to make appropriate decisions.

c) Definition of terms

i) Market

People who buy your products, for example the people who buy Miss Gushishoza's products make up her market

ii) Research

This is a process of finding out useful information about certain aspects of a business, for example, Miss Gushishoza carried out a research to find out information about her business

iii) Market research

Process of finding out useful information about certain aspects of the market for your business idea, for example, Miss Gushishoza carried a market research to find useful information about the customers, suppliers, competitors and products for her business

d) Benefits of carrying out a market research to Miss Gushishoza's business

- Helps to identify the actual and potential customers for her fruits and vegetables.
- Helps to identify the best suppliers of affordable fruits and vegetables.
- Helps to identify the main competitors, their strengths and weaknesses.
- Helps identify the kind and quality fruits and vegetables to provide.
- Helps to identify the nature and type of demand for fruits and vegetables.

e) Comparison between Ineza and Gushishoza's business:

- Ineza did not do market research while Gushishoza did.
- Inezaa was quick to judge while Gushishoza took her time.
- Inezaa has not taken time to identify the best suppliers while Gushishoza do.

### D. Application activity 1.1

- Using an appropriate method, invite students to read and answer the questions in the application activity 1.1 in the student's book.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology.
- Provide constructive feedback by using the possible responses below (here, you share with them the expert view.)



## Answers to Application Activity 1.1

- a) Because it would help to:
- Better identify and understand my target market.
  - Get an insight into my customer demographics, preferences, needs and motivations.
  - Identify and develop new products/services that meet the needs of my target market.
  - Understand how new products/services can be positioned in the marketplace.
  - Plan and execute successful market entry and expansion.
  - Identify target markets, assess market potential and evaluate the competitive landscape.
  - Maintain and improve my brand and reputation.
  - Provide an insight into customer perception and help me differentiate my brand from competitors.
- b) The letter should include the following information provided by market research
- Customers: demographic, profile, economic status, buying habits.
  - Potential suppliers: type of products, cost of supplies, location, after sales service.
  - Competitors: who are they? products/services, prices offered, threats.
  - Products/service: nature, quality, price.

## Lesson Two: Elements of market research

### A. Learning objectives

- Explain the concepts of customer, product, competitor, and supplier survey.
- Explain the importance of customer, product, competitor, and supplier surveys.
- Design a survey tool to gather information about customers, products, competitors, and suppliers.

### B. Teaching resources

Case studies, sample survey tools such as questionnaires, observation checklist, interview guides and any other trustworthy and reliable resources to enhance learning.

### C. Learning activity 1.2

- Using an appropriate method, invite students to read and answer the questions in the learning activity 1.2 in the student's book.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology.

- Provide constructive feedback by using the possible responses below (here, you share with them the expert view.)



## Answers to Learning Activity 1.2

1. Read the meaning/purpose of the element of a market survey and complete the table by filling in the appropriate element of the market research from the list provided

Element of Market research	Meaning/ of the element
Competitor survey	A tool used to identify potential competitors and researching their different marketing strategies
Supplier survey	A tool used to analyse and find out and establish the best potential suppliers of a given product/service
Customer survey	A tool used by businesses to gather product feedback from actual customers and potential customers.
Product survey	A tool used by the entrepreneur to gather customer needs and wants, and to gather feedback on product design, function, and market fit.

2. Referring to the case study of Miss Gushishoza in learning activity 1.1, what type of survey should she carry out in order to find the following information about her business idea?
  - a) The actual and potential customers for her fruits and vegetables. (*Customer survey*)
  - b) The best suppliers of affordable fruits and vegetables. (*Supplier survey*)
  - c) The main competitors, their strengths and weakness. (*Competitor survey*)
  - d) The kind and quality fruits and vegetables to provide to her customers. (*Product survey*)
  - e) The nature and type of demand for fruits and vegetables. (*Customer survey*)
3. Some questions to include in the:
  - i) **Customer survey:**  
 What is your age bracket? How often do you buy product X in a week? What is your favourite colour? What is your gender? Among the products below, which ones do you often buy? Can you rate the prices of products?
  - ii) **Product survey:**  
 Is our product or service easy, fast, convenient to use? What do you wish our product or service did that it does not today? Are you aware that we offer \_\_\_\_\_? Are our new products or services sufficiently unique compared with what already exists? What features do you like most about our product or service?



**iii) Supplier survey:**

Where is the supplier located? Does the supplier supply other businesses similar to ours? What is the lead period? How do you rate their prices? What other services do they offer?

**iv) Competitor:**

How many businesses similar to ours in the locality? How do you rate the prices of their products? How do you rate the quality of their products/service? What are their marketing strategies? Where do they buy supplies from? How long have they been in business? What products do competitors offer? How do competitors deliver service? Does their process differ from our methods?

**D. Application activity 1.2**

- Using an appropriate method, invite students to design a market research tool that will help Miss Gushishoza to carry out a Market Research for her business.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology.
- Provide constructive feedback by using the possible responses below (here, you share with them the expert view.)

**Answers to Application Activity 1.2**

A Market Research tool to help Miss Gushishoza to carry out a Market Research for her business.

**Note:**

A market research tool should include all the elements (customer survey, product survey, competitor survey and supplier survey)

**Customer Survey**

- Where are you located?
- What is your employment status?
- What is your marital status?
- Do you have children?
- What is your level of education?
- What is your approximate annual household income?
- Where do you work and what's your job title?

**Product Survey**

- How often do you buy fruits and vegetables?
- How long have you been buying from this marketplace?
- How would you want your fruits and vegetables? Fresh? Ripe? Raw?

- What are your favourite fruits and vegetables?
- What issues have you found with fruits and vegetables?
- What would you want us to improve?
- How would you want the fruits and vegetables delivered to you? Packed?

#### **Competitor survey**

- Who are my competitors?
- What kind of customers do they serve?
- What kind of fruits and vegetables do they sell?
- What prices do they charge for their fruits and vegetables?
- How do they deliver their fruits and vegetables to the customers?
- How do they preserve their fruits and vegetables to maintain quality?
- Do they offer regular discounts or promotions?
- Where do they get their supplies (fruits and vegetables) from?

#### **Supplier survey**

- Who are the suppliers of fruits and vegetables?
- What is their source of supply?
- How do they deliver the fruits and vegetables?
- How do they store their fruits and vegetables?
- How affordable are their fruits and vegetables?
- How long do they take to deliver the fruits and vegetables?
- What is their lead time?
- Do they also supply to my competitors?

## **Lesson Three: Market research Tools**

### **A. Learning objectives**

- Describe different market research tools.
- Design survey tools to gather information about customers, product, competitors and suppliers.
- Use the survey tools designed to gather information about customers, products, competitors and suppliers.

### **B. Teaching resources**

Case studies, sample survey tools such as questionnaires, observation checklist, interview guides and any other trustworthy and reliable resources to enhance learning.

### **C. Learning activities and guidance to the teacher**

- Using an appropriate method, invite students to read and answer the questions in the learning activity 1.3 in the student's book.

- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology.
- Provide constructive feedback by using the possible responses below (here, you share with them the expert view.)



### Answers to Learning Activity 1.3

- How the SBC should collect the information
  - By asking fellow students about the product the club wants to produce.
  - By asking community members about the product the club wants to produce.
  - By visiting the community and observing certain aspects of the product.
  - By consulting some groups of students or community members about the new product the SBC wants to produce.
- Tools or techniques the SBC should use to collect the information
  - Interviews
  - Questionnaire
  - Observation checklist
  - Focus group discussions
- Simple tools the SBC will use to collect the information about the customers, products, competitors and suppliers

#### Sample questionnaire for customer survey for SBC in the school

This questionnaire will help us to evaluate and continually improve the products we plan to offer. We are interested in your honest opinions about the products, whether they are positive or negative. Please answer all the questions.

Please circle the response that best describes how you honestly feel.

1) Which class are you?

S.1      S.2      S.3      S.4      S.5      S.6

2) How old are you?

1          2          3          4          5          6          7

12 - 13    14 - 15    16 - 17    18 - 19    19 - 20    21 - 22    Above 22

3) How satisfied were you with the product?

1                          2                          3                          4

Quite dissatisfied      Dissatisfied      Satisfied      Very satisfied

4) How can you rate the price of our product?

1                          2                          3                          4

Very expensive      Expensive      Quite affordable      Very affordable

5) How do you rate the quality of our product?

1	2	3	4
Very poor	Poor	Good	Very good

6) How can we improve the product if you are to suggest?

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**Thank you very much for your time and feedback**

#### D. Application activities and guidance to the teacher

- Using an appropriate method, invite students to help Ineza to design a tool that he can use to conduct a market research for his Phones Accessory and Repair shop
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology.
- Provide constructive feedback by using the possible responses below (here, you share with them the expert view.)



### Answers to Application Activity 1.3

#### Observation Checklist for Ineza's Phones Accessory and Repair Shop

To be completed on the two existing Phones Accessory and Repair shops in the home town (Should take no more than 15 minutes)

Date completed: _____ / _____ / 20____			
Completed by: _____			
Location: _____			
Is the shop owner around:	<input checked="" type="radio"/> YES	<input type="radio"/> NO	<input type="radio"/> N/A
Announced visit:	<input checked="" type="radio"/> YES	<input type="radio"/> NO	<input type="radio"/> N/A

#### Observations

Is the time of day message in place and relevant?	<input type="radio"/> YES	<input type="radio"/> NO	<input type="radio"/> N/A
Are customers receiving a friendly greeting/parting comment?	<input type="radio"/> YES	<input type="radio"/> NO	<input type="radio"/> N/A
How is there a display of products to reduce queues and speed up service?	<input type="radio"/> YES	<input type="radio"/> NO	<input type="radio"/> N/A

Are customers getting the choice of products they want?		
YES	NO	N/A

### Product

Are products in line with demand and in particular the interest of customers?		
YES	NO	N/A

Is the product visually appealing and well presented?		
YES	NO	N/A

Is there a variety of products to meet the needs of the customers?		
YES	NO	N/A

Is the price of products or services affordable?		
YES	NO	N/A

## Lesson Four: Data interpretation process and decision making on market research

### A. Learning objectives

- Explain the process of data interpretation and decision making in market research.
- Analyse and interpret the collected data and make appropriate decisions.

### B. Teaching resources

Case studies, sample survey tools such as questionnaires, observation checklist, interview guides and any other trustworthy and reliable resources.

### C. Learning activity 1.4

- Using an appropriate method, students describe the steps that should be followed by an entrepreneur in decision making based on the research results.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology.
- Provide constructive feedback by using the possible responses below (here, you share with them the expert view.)



### Answers to Learning Activity 1.4

Steps followed by an entrepreneur that will enable him/her to make the right decision based on the research results

1. Grouping data of the same characteristics.
2. Analysing the grouped data.

3. Comparison of data based on the survey objectives.
4. Interpretation of data.
5. Recommendations and conclusion.
6. Decision making.

#### D. Application activity

- Using an appropriate method, students analyse the observation checklist used for a market research and help Ineza interpret the data and make a decision.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology.
- Provide constructive feedback by using the possible responses below (here, you share with them the expert view.)



#### Possible answers to Application Activity 1.4

Studying the observation checklist provided (in application activity 1.4) used for market research, helped Ineza interpret the data and make a decision.

##### Data interpretation

- a) Group data according to the response

Responses	Total
GOOD	8
FAIR	0
POOR	0
N/A	0

- b) Analyse the data

From the table above, the response “GOOD” scored highly.

- c) Comparison and interpretation of data based on the survey objectives

This implies the Competitor, **XZVC Phone Accessories and Repair Shop** is strong competitor, especially in the areas of: price affordability, welcoming customers, display of products, product visibility and offering customers a variety of products

- d) Recommendations and conclusion

If Ineza is to compete favourably needs to improve on the areas of: price affordability, welcoming customers, display of products, product visibility and offering customers a variety of products

- e) Decision

Ineza may decide to work on the areas identified above or may make another observation on the second competitor and make a well informed decision

## 1.3. Additional content

### Best practices for creating market research surveys

- Make sure you choose the right survey tool.
- Always ask short and relevant survey questions.
- Send the surveys at the right time.
- Always A/B test your surveys.
- Thank your customers for their feedback.

### Steps to follow when carrying out a market survey

- 1) Finding a topic for research study: (The real problem you need to solve) Title of research work that has to be done in the field.
- 2) Defining the research problem
- 3) Setting the objectives detailing what the research wants to achieve at the end of the study
- 4) Determine the research scope (boundaries)
- 5) Design a clear plan on how to conduct data collection
- 6) Data analysis
- 7) Data presentation
- 8) Drawing conclusions

## 1.4. Additional activities

### Remedial activities

- 1) What do you understand by the following terms:
  - a) Research
  - b) Business research
- 2) What are the elements of market research?

### Possible answers

- 1) a). Research: is a systematic process of collecting and logically analysing and interpreting data for some purpose. It consists of three steps: pose a question, collect data to answer the question, and present an answer to the question.  
b). Business research: is a systematic process of collecting and analysing information or data relating to markets or business and opinions of the public about the products of the firm or business so as to be able to make present and future decisions.
- 2) While conducting business research, different tools/ methods for data collection are used. These include methods for collecting primary data (interviews, observation, focus groups, case studies, questionnaires) .

## Consolidation activities

Briefly, explain under which circumstances a business research should be conducted?

### Possible answers

The circumstances under which business research should be conducted include:

- i. When the entrepreneur wants to introduce a new product in the market.
- ii. When the entrepreneur wants to find out the effectiveness of advertisements that have been made.
- iii. In case the entrepreneur wants to improve the quality and quantity of products demanded by people/customers.
- iv. Business research may also be conducted if the entrepreneur wants to know the level of competition of rival firms/businesses.
- v. Business research may also be undertaken to help the entrepreneur in determining the best channel of distribution of goods and services.
- vi. Business research may be undertaken if the management would like to increase sales so as to increase revenue.
- vii. When the entrepreneur wants to test the existing business ideas etc.

## Extended activities

What are the essentials while conducting an interview?

### Answers

- a) Personally
  - Arrive on time
  - Be smart
  - Smile
  - Employ good manners
  - Find a balance between friendliness and objectivity
- b) At the start
  - Introduce yourself
  - Re-confirm the purpose of the visit
  - Assure confidentiality (if relevant specify what will happen to the data).
- c) The questions and responses
  - Speak slowly in a soft, yet audible tone of voice
  - Control your body language
  - Know the questions and topics
  - Ask all the questions
  - Record as you go on questionnaire, write verbatim
  - Summarise
- d) At the end
  - Ask if the respondent would like to give further details about anything or any questions about the research. Thank them.



## End of Unit Assessment

### I. Guidance to the Project Activity

Students from the beginning of the unit have been working on the various elements of the market research by designing various tools and using them to collect information.

In this activity, students compile their work and make a market research report which they will present.

The following are some criteria you can consider while marking student's projects:

- The report can include more than one survey tool (can be a questionnaire, an interview guide, an observation checklist, etc.)
- The report should also indicate the project title, owner, location, etc.
- Consider the following for the research tool:
  1. Relevancy of the questions
  2. Target population is clear, no confusion
  3. Specific questions and varied (Closed-ended mixed with open questions)
  4. Logical sequence of the questions
  5. Intelligent questions
  6. Questions are exhaustive to capture most information that one would need for an appropriate decision etc.
- For data interpretation and decision making:
  1. Grouping data of the same characteristics
  2. Analysis of the grouped data
  3. Interpretation of data
  4. Recommendations and conclusion
  5. Decision made

### II. Possible answers to other Assessment Questions

1. Explain the meaning of market, research and market research
  - A Market: this is as an arrangement through which buyers/customers/clients and sellers come into contact to negotiate an exchange of goods or services for money
  - Research: this is the systematic investigation into and study of materials and sources in order to establish facts and reach new conclusions.
  - Market research: this is the process of gathering and analysing information about a market, product, or service in order to gain insight into customers, suppliers, competitors, and the market itself.
2. Explain the importance of market research in business
  - Market research helps entrepreneurs better identify and understand their target market.

- Market research provides insights into customer demographics, preferences, needs and motivations.
  - Market research helps entrepreneurs identify and develop new products/ services that meet the needs of their target market.
  - Market research also helps entrepreneurs understand how new products/ services can be positioned in the marketplace.
  - Market research helps entrepreneurs plan and execute successful market entry and expansion.
  - Market research also helps entrepreneurs identify target markets, assess market potential and evaluate the competitive landscape.
  - Market research helps businesses maintain and improve their brand and reputation.
  - Market research provides insights into customer perception and helps businesses differentiate their brand from competitors.
3. Describe the elements of market research
    - Customer survey is a tool used to help businesses understand what their customers think about their products or services, their brand, and their customer support.
    - Product survey is a tool that a business uses to learn what their potential customers think about their products.
    - Competitor survey is a tool used to review the competitive situation in the desired target market as well as the usage and customer and market shares of competitors' products/services.
    - Supplier survey is a tool used by entrepreneurs to collect information from current or potential suppliers.
  4. Describe the different market research tools.
    - Interviews are used to gain a deep and personal insight into a customer's individual's experiences and opinions on a topic.
    - Questionnaires are used to collect data using a series of questions aimed at gathering opinions and experiences around a specific thing like a product, marketing campaign, or brand.
    - Observation is a time-tested method of data collection that, when done right, allows the entrepreneurs to gather large amounts of unbiased and unfiltered feedback.
    - Focus groups involve bringing multiple people together to discuss a particular topic (for example, a new product) and share their experiences and thoughts.
  5. Explain the process of data interpretation and decision making in market research.

**Define the research question:** focus the analysis and ensure that data are being interpreted in a way that is relevant to the research objectives.

**Collect the data:** done through a variety of methods such as survey questionnaires, interviews, observation, focus group discussions or secondary data sources.

**Clean and organise the data:** involves checking for errors, inconsistencies, and missing data.

**Analyse the data:** use statistical software or other tools to calculate summary statistics, create graphs and charts, and identify patterns in the data.

**Interpret the results:** once the data has been analysed, interpret the results by looking for patterns, trends, and relationships in the data.

**Communicate the findings:** involve creating reports, presentations, or visualisations that summarise the key findings of the analysis..

# Business plan using Business Model Canvas

## Key unit competence

To be able to create a business plan using the Business Model Canvas (BMC)

### 2.1. Unit prerequisites

This unit will equip the students with the basic competences to properly prepare a Business plan for a given business project according to the elements of the Business Model Canvas. By the end of the unit they should present a properly prepared business model canvas for their business ideas. This will build on the information from the market research carried out and Business planning knowledge from the Ordinary level to identify and design the various components of the Business Model Canvas.

### Guidance on Introductory activity

- Using an appropriate method, invite learners to analyse the scenario in the student's book, share ideas and then answer related questions
- Guide students' discussions
- Ask students to present their discussion findings
- Supplement students' presentations by referring to possible answers to the introductory activity and link students' answers to the new lesson



### Possible answers to Introductory Activity

- a) A list of all the components that will be included in the business plan to present to Terimber Organisation Panellists.
  - Our customers
  - The products/services we offer
  - Promotion/marketing of the products/services of the SBC
  - Distributions Channel/how we shall reach our customers
  - Main sources of revenue in the SBC
  - Positive contribution to social and environmental responsibility
  - Main activities that will be performed by the SBC
  - Main resources required for all the activities performed by the SBC
  - The main partners that will support the production and provision of the products
  - The main costs that we shall incur in the SBC
- b) Graphical illustration they will use to present the components of their business plan to the panellists

Main partners that will support the production and provision of the products	Main activities that will be performed by the SBC	The products Services we offer	Promotion/ marketing of the products/services of the SBC	Our customers
	Main resources required for all the activities performed by the SBC		Distributions Channel/how we shall reach our customers	
Main costs that we shall incur in the SBC			Main sources of revenue in the SBC	
Negative contribution to social and environmental responsibility			Positive contribution to social and environmental responsibility	

c) Meaning of Business Model Canvas

The term **business model** refers to a company's plan for making a profit.

A **Business Model Canvas** is graphical representation of the main components of your planned business activities

d) Entrepreneurs are moving away from the traditional way of preparing a business plan towards the Business Model Canvas because:

- The BMC is very summarized, simple to use and easy to use while pitching
- It identifies the products or services the business plans to sell,
- It defines the identified target market, and
- Any anticipated expenses.
- It helps an entrepreneur attract investment, recruit talent, and motivate management and staff.

## Guidance on Project activity

By the end of the unit students will be required to present a Business Model Canvas for their business ideas.

- i) They will be required to identify their business idea.
- ii) After covering a specific component of the BMC, guide them to complete the block in their BMC.
- iii) At the end of the unit, the completed BMC shall include:
  - The business idea
  - All the components of the BMC
  - All components properly filled with right information

## 2.2. List of lessons / subheadings

Lesson Title	Learning objectives (from the syllabus including knowledge, skills and attitudes)	Periods
Meaning and purpose of Business Model Canvas	<ul style="list-style-type: none"> <li>• Explain the concepts of Business Model Canvas</li> <li>• Explain the importance of Business Model Canvas to entrepreneurs</li> </ul>	2
The components of BMC	<ul style="list-style-type: none"> <li>• Describe the components of a Business Model Canvas</li> <li>• Design the Business Model Canvas with all its components</li> <li>• Value the role of Business Model Canvas in the formulation of business project plans</li> </ul>	12
Assessment (project activity)	Business plan for a given business project is properly prepared according to the elements of BMC	2

### Lesson one: Meaning and purpose of Business Model Canvas

#### A. Learning objectives

- Explain the concepts of Business Model Canvas
- Explain the importance of Business Model Canvas to entrepreneurs

#### B. Teaching resources

Case studies, sample Business Model Canvas and any other trustworthy and reliable resources to enhance learning.

#### C. Learning activity 2.1

- Using an appropriate method, students analyse the case study and answer related questions in the student's book.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology.
- Provide constructive feedback by using the possible responses below (here, you share with them the expert view).



#### Answers to Learning Activity 2.1

##### a) Meaning of a Business Model Canvas (BMC)

A simple, visual template used by entrepreneurs to prepare a business plan.

##### b) Importance (purpose) of preparing a business plan using a Business Model Canvas

- It is becoming a favourite among entrepreneurs and business strategists.
- It allows stakeholders to quickly understand the key needs and goals of any business.

- It helps the entrepreneur to easily identify the products or services the business plans to sell, the identified target market, and any anticipated expenses.
- It helps an entrepreneur attract investment, recruit talent, and motivate management and staff.

#### D. Application activity 2.1

- Using an appropriate methodology, provide students with the application activity 2.1 in the student's book and answer the questions that follow.
- Ensure all students are actively participating and contributing to the activity.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology.
- After the sharing session, harmonise the student's responses using the possible responses below:



#### Possible answers to Application Activity 2.1

- a) The meaning of a Business Model, Business Model Canvas and Sustainable Business Model Canvas
  - Business Model: a plan for the successful operation of a business, identifying sources of revenue, the target customer base, products, and details of financing.
  - Business Model Canvas (BMC): this is a very simplified tool that enables entrepreneurs to prepare and portray their business plans on a single page.
  - The Sustainable Business Model Canvas (hereafter BMC) is a tool that you can use to visualise, assess, and adapt your project's blueprint (business model) in a clear and structured way while considering the project's social and environmental impact.
- b) Some of the items included in the Business Model Canvas
  - The logic behind a project.
  - The way a project is to be run.
  - The people and steps involved.
  - The market in which the project is to be operational.
  - The financial plan anticipated for this project.
  - Describing how your project creates sustainable long-term added-value for your company, your target groups, and the society as a whole.
- c) The items that may be included in the business plan but not in the business model canvas.

## Lesson Two: The components of Business Model Canvas

### A. Learning objectives

- Describe the components of a Business Model Canvas
- Design the Business Model Canvas with all its components
- Value the role of Business Model Canvas in the formulation of business project plans

### B. Teaching resources

Case studies, sample Business Model Canvas and any other trustworthy and reliable resources to enhance learning.

### C. Learning activity and guidance to the teacher

- Using an appropriate methodology, provide students with the Business Model Canvas template in the learning activity 2.2 in their student's book and answer the questions that follow.
- Ensure all students are actively participating and contributing to the activity.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology.
- After the sharing session, harmonise the student's responses using the possible responses below:



### Answers to Learning Activity 2.2

#### For the Business Model Canvas template

- a) Name and brief define the components of the Business Model Canvas

Name of component of BMC	Definition of the component
Customer Segments	Who are your customers?
Value Proposition	Why do customers buy from you? What is the gain you provide or the need you satisfy?
Channels	How are your products and services delivered to the market?
Customer Relationships	How do you get, keep, and grow your customers?
Revenue Streams	How does your business earn money?
Key Resources	What unique strategic resources does your business have or need?
Key Activities	What unique strategic activities does your business perform to deliver your value proposition?



Name of component of BMC	Definition of the component
Key Partnerships	What non-key activities can you outsource to enable you to focus more on your key activities
Cost Structures	What are the major costs incurred by your business?
Social and environmental costs	Negative impacts of the business activities to the society
Social and environmental benefits	Positive impacts of the business activities to the society

- b) At least 2 items that may be included in each component identified above of the BMC

Component of the BMC	Items to be included in the component of the BMC
Customer Segments	Age, Gender, Address, Economic Status Educational background, Lifestyles,
Value Proposition	Product, Service, Problem to solve, Benefit to customer
Channels	Direct sales, Indirect, Online platforms, retail outlets,
Customer Relationships	Word of mouth, WhatsApp group,
Revenue Streams	Sale of product, Sale of service, subscription,
Key Resources	Land, equipment, workers, room to rent
Key Activities	Production, selling, packaging, farming, purchasing, research
Key Partnerships	Land owners, wholesalers, IT companies, Transport companies, Retail outlets, government agencies
Cost Structures	Rent, salaries, registration, raw materials, taxes, utilities
Social and environmental costs	Pollution, noise, deforestation, wastes dumping
Social and environmental benefits	Employment, incomes, improved health,

- c) The questions that will help you to complete your Business Model Canvas.
- Who are you creating value for?
  - What value do we deliver to the customer?
  - How do our customer segments want to be reached?
  - What type of relationship does each of our customer segments expect us to establish and maintain with them?
  - How do your customer segments purchase your value proposition?

- What key resources does our business require?
- What does your business do with your resources?
- Who are your suppliers and service providers?
- What are your most important costs?

#### D. Application activity 2.2

- Using a skills lab methodology methodology, provide students with the skills lab activity in the student's book.
- Ensure all students are actively participating and contributing to the activity.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology
- After the sharing session, harmonise the student's responses using the possible responses below:



#### Skills Lab Activity

##### **Build**

Guide students to brainstorm as many business ideas as possible

Ask volunteer students to share about their preferred business ideas(Why)

##### **Practice**

Guide students to join their groups

Ask each group to choose the leader and the secretary, and the advisors.

Guide students to work in their groups to select one preferred business idea and make a Business Model Canvas for it.

##### **Present**

Ask group representatives to present their group's Business Model Canvas to the rest of the class.

##### **Conclusion**

Review the concept of BMC with students and respond to the questions that may arise, ensuring that every student has understood.

**Sample BMC:**

<b>Name:</b> MUGISHA BEST FURNITURE Business Canvas Model				
<b>Prepared by:</b> Owner				
<b>Key Partners</b>	<b>Key Activities</b>	<b>Value Proposition</b>	<b>Customer Relationships</b>	<b>Customer Segments</b>
Wood Co Virtualme Co DistriCo	1. Furniture Making 2. Customer Measuring 3. J.I.T Assembly 4. Incentive Scheme	1. Exact Height and Weight Furniture 2. In under 1 week  <b>Channels</b> 1. Channel Partner 2. Schools (Reseller) 3. Crèches (Reseller) 4. Direct to families	1. Loyalty Program 2. Social Media 3. Newsletters	1. Children 2. Family 3. Work from home
	<b>Key Resources</b>			
	1. Furniture Making Tools 2. Warehouse 3. 3D Printer 4. IoT Sensors			
<b>Cost Structure:</b>			<b>Revenue Streams:</b>	
1. Key resources a) Per Annum    b) To Breakeven 2. Key Activities    3. Marketing    4. Rent    5. Back Office 6. Staff Costs			Bedroom Furniture Lounge Furniture Dining Furniture Study Furniture	
<b>Social and environmental Costs</b>			<b>Social and environmental Benefits</b>	
1. Increased deforestation 2. Noise from machines 3. Effect of respiratory problems 4. Increased strain on resources			1. Employment opportunities 2. Improved welfare 3. Payment of taxes 4. Contribution to community programs	

**2.3. Additional content****How to Create a Business Model**

- 1) **Identify your audience.** Most business model plans will start with either defining the problem or identifying your audience and target market. A strong business model will understand who you are trying to target so you can craft your product, messaging, and approach to connecting with that audience.
- 2) **Define the problem.** In addition to understanding your audience, you must know what problem you are trying to solve. Without a problem or a need, your business may struggle to find its footing if there isn't a demand for your services or products.
- 3) **Understand your offerings.** With your audience and problem in mind, consider what you are able to offer. What products are you interested in selling, and how does your expertise match that product?
- 4) **Document your needs.** With your product selected, consider the hurdles your company will face. This includes product-specific challenges as well as operational difficulties.
- 5) **Find key partners.** Most businesses will leverage other partners in driving company success. For example, a wedding planner may forge relationships with venues, caterers, florists, and tailors to enhance their offering. For

manufacturers, consider who will provide your materials and how critical your relationship with that provider will be.

- 6) **Set monetization solutions.** A business model isn't complete until it identifies how it will make money. This includes selecting the strategy or strategies above in determining your business model type.
- 7) **Test your model.** When your full plan is in place, perform test surveys or soft launches. Ask how people would feel paying your prices for your services. Offer discounts to new customers in exchange for reviews and feedback. You can always adjust your business model, but you should always consider leveraging direct feedback from the market when doing so.

### Advantages of the Business Model Canvas

- **Easy to understand:** Because canvas is on a single page and is very visual it's very easy to understand.
- **Focused:** It removes any fluff that might have been present in a traditional business model. It's all killer, no filler.
- **Flexible:** It's quick and easy to make changes to your model and sketch out different ideas.
- **Customer Focused:** The canvas forces you to think about the value you're providing to your customers, and only then what it takes to deliver that value.
- **Shows Connections:** The single page graphical nature of the canvas shows how the different parts of the model interrelate to each other. This can be really difficult to ascertain from a traditional business plan.
- **Easy to Communicate:** Because the canvas is so easy to understand you'll be able to share and explain it easily with your team, making it easier to get them on board with your vision.

## 2.4. Additional activities

### Remedial activities

What are the components of the BMC?

### Consolidation activities

Draw a BMC template for the business you intend to start back home

### Extended activities

Relate the role of BMC with that of the normal business plan.

## End of Unit Assessment

### I. Guidance to the Project Activity

1. Students from the beginning of the unit have been working on the various components of the Business Model Canvas.

In this activity, students compile their components to come up with a completed Business Model Canvas which they will present.

The following are some criteria you can consider while marking student's projects:

- The Business Model Canvas should include:
  - 1) All components
  - 2) All components completed with information
  - 3) Information relevant to their Business idea
  - 4) Logical connection between the completed components

### II. Possible answers to other Assessment Questions

1. Some questions an entrepreneur should ask him/herself while completing the following components of the BMC?
  - a) Customer segments: Who am I creating value for?
  - b) Value proposition: What value do we deliver to the customer?
  - c) The channels : How do your Customer Segments want to be reached?
  - d) Customer relations : What type of relationship does each of our Customer Segments expect us to establish and maintain with them?
  - e) Revenue: How do your Customer Segments purchase your Value Proposition?
  - f) Key resources: What Key Resources does our business require?
  - g) Key activities : What does your business do with your resources?
  - h) Cost structure: What are the costs involved for my business to run smoothly?
  - i) Impact of business (positive/negative): What possible negative impact shall my business cause to the Society, family and country in general, how shall I handle them so what benefits shall the community enjoy from my business?
2. Explain a business model canvas  
*Business Model Canvas (BMC): this is a very simplified tool that enables entrepreneurs to prepare and portray their business plans on a single page*
3. Explain the importance of BMC to entrepreneurs
  - It helps entrepreneurs address specific risks and acquire more information about competitors, costs, customer segments or a market niche.

- It sets an overarching framework for developing a business strategy, a detailed business plan, and/or a prioritised action plan.
  - When planning your start-up, go through your own Business Model Canvas exercise and integrate your completed canvas into your business plan.
  - It provides an opportunity to assess your business plan using actual data and refine your strategy to get closer to your goals.
  - It helps visualise what is important and forces users to address key areas
  - It can also be used by a team (employees and/or advisors) to understand relationships and reach agreements.
  - It helps an entrepreneur to transform an idea into an actionable business plan
  - It gives an entrepreneur a wide view of every step of their business
4. Describe the various components of a Business Model Canvas
- Customer Segments describes who your customers are
  - Value Proposition describes the reasons that make customers buy from you and the gain you provide or the need you satisfy
  - Channels describes how your products and services will be delivered to the market
  - Customer Relationships describes how you will get, keep, and grow your customers
  - Revenue Streams describes how your business will earn money
  - Key Resources describe the unique strategic resources your business has will need
  - Key Activities describes the unique strategic activities your business will perform to deliver your value proposition
  - Key Partnerships describes what non-key activities you will outsource to enable you to focus more on your key activities
  - Cost Structures describes the major costs incurred by your business
  - Social and environmental costs describes the negative impacts of the business activities to the society
  - Social and environmental benefits describes the positive impacts of the business activities to the society
5. What are some questions an entrepreneur should ask him/herself while completing the following components of the BMC?
- a) Value proposition
- What are your products and services?
  - What value do we deliver to the customer?
  - Which one of our customer's problems are we helping to solve?
  - Which job are we helping the customer get done?

- Which customer needs are we satisfying?
- b) Customer segment
  - Who are the key customers or users of your business? Who are you solving a problem for?
  - What do they do?
  - What draws them to you?
  - What are your top three segments?
  - Which segments produce the most business and revenue?
- c) The channels
  - Through which Channels do our Customer Segments want to be reached?
  - How are we reaching them now?
  - How are our Channels integrated? Which ones work best?
  - Which channels are most cost-efficient?
  - How are we integrating them with customer routines
- d) Customer relations
  - What are the key relationships and how do you maintain them?
  - Having attracted clients and customers, how do you plan to retain them?
  - How do you nurture your customer/client relationships?
  - Are you going the automated route or something more personal
- e) Revenues
  - For what value are our customers really willing to pay?
  - How would they prefer to pay?
  - How much does each Revenue Stream contribute to overall revenues?
- f) Resources
  - What Key Resources do our Value Propositions require?
  - What key resources do our Distribution Channels require?
  - What key resources do our Customer Relationships require?
  - What key resources do our Revenue Streams require?
- g) Key partners
  - Who are our Key Partners?
  - Who are our key suppliers?
  - Which Key Resources are we acquiring from partners?
  - Which Key Activities do partners perform for us?
- h) Key activities
  - What Key activities do our Value Propositions require?
  - What key activities do our Distribution Channels require?

- What key activities do our Customer Relationships require?
  - What key activities do our Revenue Streams require?
- i) Costs
- Is your business more value driven or cost driven?
  - What are the fundamental costs derived from my business model?
  - Which key resources represent a significant expense to the business?
  - Which key activities represent a significant expense to the business?
  - How do your key activities drive costs?
- j) Impact of business
- How many jobs are we creating?
  - How are we preserving the environment?
  - How are we contributing to the health of the people?
  - What negative effects shall our business have on the environment?



# Business growth and development

## Key unit competence

To be able to apply the strategies for business growth

### 3.1. Unit prerequisites

This unit will equip students with the basic competences to appropriately propose business growth strategies for their business ideas. By the end of the unit they should present a report of the proposed business growth strategies for their business idea. This will require them to apply the skills acquired in the previous units such as creativity, innovation and invention; and market research and Business Model Canvas to identify factors that contribute to and or hinder business growth; and propose appropriate business growth strategies.

### Guidance on Introductory activity

- Using an appropriate method, invite learners to analyse the case study in the student's book, share ideas and then answer related questions.
- Guide students' discussions.
- Ask students to present their discussion findings.
- Supplement students' presentations by referring to possible answers to the introductory activity and link students' answers to the new lesson.



### Possible answers to Introductory Activity

- a) Factors that promote or hinder business growth
  - Some have adequate while other lack of enough capital
  - Experience in managing or running a business
  - Some carry out market research while others do not
  - Some prepare business plans and follow them while others do not
  - Favourable and unfavourable economic factors
  - Corruption, embezzlement and misuse of business funds
  - Lack of proper record keeping
- b) Business growth may refer to noticeable positive changes that have taken place since the business started.
- c) Some indicators of a growing business may include; increased profit, increase of assets, opening more branches, and increased number of employees.
- d) Some strategies for business growth may include:
  - Good customer care.
  - Offering promotions and discounts.
  - Developing new products.
  - Effective communication with shareholders, employees. Opening up of new distribution channels among others.

### 3.2. List of lessons / subheadings

Lesson Title	Learning objectives (from the syllabus including knowledge, skills and attitudes)	Periods
Meaning and indicators business growth and development	<ul style="list-style-type: none"> <li>• Explain the meaning of Business growth and development</li> <li>• Describe the indicators of business growth</li> </ul>	2
Factors that affect business Growth	<ul style="list-style-type: none"> <li>• Explain the factors that contribute to business growth and development</li> <li>• Analyse the factors that hinder business growth and development</li> </ul>	1
Business growth strategies	<ul style="list-style-type: none"> <li>• Identify factors that contribute to business growth and development.</li> <li>• Apply the different growth strategies in business growth</li> </ul>	2
Assessment (project activity)	The strategies for business growth are appropriately proposed according to the type of business	2

#### Lesson one: Meaning and indicator of business growth

##### A. Learning objectives

- Explain the meaning of Business growth and development
- Describe the indicators of business growth

##### B. Teaching resources

Case studies and reliable resources to enhance learning

##### C. Learning activity 3.1

- Using an appropriate methodology, students analyse the case study in the learning activity 3.1 in their student's book and answer the questions that follow.
- Ensure all students are actively participating and contributing to the activity.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology
- After the sharing session, harmonise the student's responses using the possible responses below:



### Answers to Learning Activity 3.1

- a) Yes, Volcano Express grew as a business because:
- It increased from 2 Toyota Coaster buses to 141 buses
  - Its staff grew from 4 to 250
  - Its routes expanded to other neighbouring countries
  - It developed a wide range of service plans to meet specific passenger requirements.
- b) Business growth refers to the noticeable positive changes that have taken place since the business started.

### D. Application activity 3.1

- Using an appropriate methodology, provide students with the application activity 3.1 in the student's book and answer the questions that follow.
- Ensure all students are actively participating and contributing to the activity.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology
- After the sharing session, harmonise the student's responses using the possible responses below:



### Answers to Application Activity 3.1

- a) Yes, Peter's business is growing.
- b) Indicators of growth for Peter's business.
- Was able to take a small loan from Umurenge Sacco.
  - He bought another land to grow maize.
  - He is using modern methods of farming such as using fertilisers.
  - His production increased considerably.
  - Increased the number of workers from 2 to 50 workers.
  - He is using tractors in farming instead of manpower.
  - His market increased as he sells to maize processing industries in Kigali and in other provinces across Rwanda.
- c) Comparison of Peter's business with that of Volcano bus company that we saw in the learning activity.
- Both businesses started small and expanded over time
  - Both businesses employ more staff than they started with

## Lesson Two: Factors that promote or hinder business growth

### A. Learning objectives

- Explain the factors that contribute to business growth and development
- Analyse the factors that hinder business growth and development

### B. Teaching resources

Case studies and reliable resources to enhance learning

### C. Learning activities and guidance to the teacher

- Using an appropriate methodology, provide students with the learning activity 3.2 in their student's book and answer the questions that follow.
- Ensure all students are actively participating and contributing to the activity.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology
- After the sharing session, harmonise the student's responses using the possible responses below:



### Possible answers to Learning Activity 3.2

- a) Factors that promote the growth of a plant
  - Availability of water
  - Availability of sunshine
  - Availability of good soil
  - Availability of fertilisers
- b) Factors that are necessary for the growth of a business
  - Availability of enough capital
  - Availability of enough market
  - Availability of affordable labour
  - Availability of affordable sources of raw materials
  - Favourable government policies
  - Availability competent management
  - Presence of business support services like banks, insurance, transport services
- c) Factors that may hinder the growth of a business?
  - Financial factors like shortage of capital, high interest rate on loans, high collateral requirements.
  - Improper financial recording system
  - Working place challenges like high rent, small space
  - Market factors like lack of research, insufficient market.
  - Support service challenges like power interruptions, poor transportation services.

### D. Application activity

- Using an appropriate methodology, provide students with the application activity 3.2 in the student's book, analyse the case study and answer the questions that follow.
- Ensure all students are actively participating and contributing to the activity.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology
- After the sharing session, harmonise the student's responses using the possible responses below:



### Answers to Application Activity 3.2

Factors that contributed to the failure of KODAK

- Not keeping up with the digital revolution.
- Fear of cannibalising its strongest product lines
- Failure to fully embrace the transition to digital.
- Failure to develop digital cameras for the mass market for fear of eradicating its all-important film business.
- Failure to use Ofoto to pioneer what might have been a predecessor of Instagram.
- Instead, Kodak used Ofoto to try to get more people to print digital images.

## Lesson Three: Business growth strategies

### A. Learning objectives

- Identify factors that contribute to business growth and development.
- Apply the different growth strategies in business growth

### B. Teaching resources

Case studies and reliable resources to enhance learning

### C. Learning activity 3.3

- Using an appropriate methodology, provide students with the case study in the learning activity 3.3 in their student's book and answer the questions that follow.
- Ensure all students are actively participating and contributing to the activity.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology
- After the sharing session, harmonise the student's responses using the possible responses below:



### Answers to Learning Activity 3.3

- a) Indicators of growth for Urwibutso Enterprises
- Sina expanded and ventured into fruit-juice making
  - He invested in juice-making equipment.
  - Sina partnered with more local farmers
  - Invested in the research of juice preservation techniques.
  - he added a piggery project; cattle, goat, rabbit rearing units; and wine production and chilli production
  - The chili Akabanga became one of his most consumed products, not just in Rwanda, but across the African continent and other parts of the world
  - Urwibutso produces an array of products
  - added new products ranging from biscuits to wines
  - Sina expanded the enterprise Urwibutso
- b) Strategies used by Sina Gérard to grow Urwibutso Enterprises
- *He used produce from his parents' farm to start a small bakery*
  - *Sina expanded and ventured into fruit-juice making*
  - *He invested in juice-making equipment*
  - *Sina partnered with more local farmers*
  - *Invested in the research of juice preservation techniques.*
  - *Diversified his enterprises further by adding a piggery project; cattle, goat, rabbit rearing units; and wine production and chilli production*
  - *Expanded his market across the African continent and other parts of the world*
  - *Sina expanded the enterprise Urwibutso further and the company added new products ranging from biscuits to wines*
  - *Collaboration with the Sweet Potato Action for Security and Health in Africa (SASHA) as well as its partners*
  - *Sina Gérard decided to invest back in his community.*
  - *He gives farmers free seeds, fertiliser, training and buys their crops when ready for harvest.*
- c) Business growth strategy is a detailed outline that lists the actions a business plans to take to expand operations, increase revenue and boost market reach.
- d) Other business growth strategies that Sina Gérard could have applied to grow Urwibutso Enterprises
- Improving customer care
  - Delivering quality products and services
  - Offering discounts to customers
  - Carry out sales promotion
  - Human resources development
  - Creating new distribution channels and locations
  - Forming strategic alliances

### D. Application activity 3.3

- Using an appropriate methodology, provide students with the application activity 3.3 in the student's book and answer the questions that follow.
- Ensure all students are actively participating and contributing to the activity.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology
- After the sharing session, harmonise the student's responses using the possible responses below:

#### Answers to Application Activity 3.3



Growth strategy	Internal	External
In 2015, Dow Chemical merged with DuPont and then split the merged entity into three independent firms.		X
Brittany's Bakery sells homemade breads and pastries. It decides to grow its business by introducing an associated restaurant that uses the baked goods from its bakery on the restaurant's menu.	X	
In 2006, Google acquired YouTube for USD\$1.65 billion to enlarge revenues from global advertising services.		X
Sue's Socks has a niche following amongst active adults. It has a dedicated following, but it wants to reach more customers in its current demographic. Sue's Socks creates a new marketing plan designed to reach active adults who don't yet know about the company.	X	
In 1999, Vodafone acquired Mannesmann AG for around USD\$202 after Mannesmann's largest investor pleaded with the Board of Directors to finally accept Vodafone's offer.		X
Bobby's Books is a local bookstore that historically makes most of its sales in person. However, it recently overhauled its online platform to engage with customers outside of the local area and grow its business.	X	
Hannah's Hats is famous for making winter hats for adults and children. It decides to develop a summer sun hat for adults to see if it can increase sales and potentially its customer base.	X	
Shorty's Shoes decides to increase the production of its toddler shoe line to meet growing demand and maximise the growth opportunity.	X	
Cutting wasteful spending and running a leaner operation by automating some of its functions instead of hiring more employees.	X	

<b>Growth strategy</b>	<b>Internal</b>	<b>External</b>
The Swedish telecommunications company Ericsson created a Joint Venture (JV) with the Japanese consumer electronics company Sony Corporation.		X
In 2000, four different airlines with half-empty aircrafts decided to collaborate by using a single full aeroplane to cut staff and fuel costs, and split the profits for mutual benefit.		X

### 3.3. Additional content

#### General growth strategies

##### a) Revenue Growth Strategy

A revenue growth strategy is an organisation's plan to increase revenue over a time period, such as year-over-year.

Specific revenue growth strategies may include:

- Investing in sales training programs to boost close rates
- Leveraging technology to improve sales forecasting reports
- Using lower-cost marketing strategies to lower customer acquisition costs
- Continuing to train customer service reps
- Partnering with another business to promote your products and services

##### b) Customer Growth Strategy

A customer growth strategy is a business's plan to boost new customer acquisitions over a time period, such as month-over-month. Businesses pursuing a customer growth strategy may be more open to making large strategic investments, as long as the investments lead to greater customer acquisitions.

Specific customer growth strategies may include:

- Investing in your marketing and sales organisation's headcount
- Increasing advertising and marketing spend
- Opening new locations in a promising market you've not yet reached
- Adding new product lines and services
- Adopting a discount or freemium (offering basic goods or services for free while charging for more advanced products and services) pricing strategy
- Tracking metrics such as churn rates (rate at which customers stop doing business with a business), customer lifetime value, and Monthly Recurring Revenue (MRR)

##### c) Marketing Growth Strategy

A marketing growth strategy is a business's plan to increase their total addressable market and increase existing market share. Businesses pursuing a marketing growth



strategy will research different verticals, customer types, audiences, regions, and more to measure the viability of a market expansion.

Specific marketing growth strategies may include:

- Rebranding the business to appeal to a new audience
- Launching new products to appeal to buyers in a new market
- Opening new locations in other regions
- Adopting a different marketing strategy, for example, local marketing or event marketing, to appeal to new markets
- Becoming a franchisor so that individual business owners can buy franchises from you

#### **d) Product Growth Strategy**

A product growth strategy is a business's plan to increase product usage and sign-ups, or expand product lines. This type of growth strategy requires a significant investment into the organisation's product and engineering team.

Specific strategies may include:

- Adding new features and benefits to existing products
- Adopting a freemium pricing strategy
- Adding new products to the existing product line
- Partnering with new manufacturers and providers
- Expanding into new markets and verticals to increase product adoption

### **3.4. Additional activities**

#### **Remedial activities**

- a) What do you understand by the term "business growth"? (Refer Student Book 3.1.1)
- b) What are the indicators of business that are declining? (Refer Student Book 3.2.2)
- c) Briefly explain the factors that lead to success in business. (Refer Student Book 3.2.1)

#### **Consolidation activities**

- a) Suppose you want to start a business in poultry farming in Eastern Province after school, examine the factors that may affect the growth of your business.

**Possible answers:** The factors that may affect the growth of poultry business include:

- Proper selection of disease-free breeds.
- Well maintained and clean living conditions.
- Good quality feed and water.
- Regular checkups and maintenance of proper hygiene of the farm birds.
- Trained manpower to look after the birds
- Among others

## Extended activities

- a) With examples differentiate between internal and external business growth strategies

### Possible answer to the extended activities

Refer to the Student Book 3.3.2 and 3.3.3

## End of Unit Assessment

### I. Guidance to the Project Activity

Ask individual learners to select a given business of their choice that they will implement in their communities and then write down how they will apply growth strategies for their businesses to grow.

While assigning projects to students, the teacher should:

- Talk to the students about the project to make sure they understand what they need to do.
- Explain to the students how the project is linked to the unit title and the business skills learned in class that they will address in the project
- Explain to the students what you will require them to submit for marking. It could be a model, report, or presentation
- Explain when the students will end the project and when they will make presentations.

#### During the Project presentation:

With a written summary report, Individual students present their identified business growth strategies that they can apply for their preferred business

While student's struggle to produce plans on how/ what strategies they will use to grow their back home businesses, the teacher should ensure that Each one's plan / project indicates at least the following:

- Project name: A plan on strategies to grow my home business
- Name of back home business,
- Location,
- Competitors,
- Number and description of current and potential customers and then
- Strategies to outcompete the existing rivals and
- Strategies to grow back home business (contextualised).

Guide students alongside their project and provide them with applicable/real life business growth strategies.

## II. Possible answers to other Assessment Questions

1. Explain the meaning of business growth

**Business growth** refers to the increase in a company's size, revenue, market share, and profitability over time. Business growth can be achieved through a variety of means, including expanding into new markets, developing new products or services, and increasing sales.

2. Factors have contributed to business growth and development of the SBC?
  - Availability of market (Fellow students & parents and community around the school)
  - Capital contributions from the members of the club
  - Good Leadership committee: The quality and ability of the business management team determines the growth of a business.
  - The support from the school admins and the teachers
  - Proper business planning: Since whatever the club does is planned, then this determines the growth of the SBC
3. The factors that may hinder the growth and development of our SBC:
  - Financial factors: shortage of working capital,
  - Improper financial recording system: lack of proper recording keeping by the SBC treasurer can affect the growth of the SBC.
  - Working place challenges: Poor support from the school can also challenge us
  - Marketing factors: Failure to market our products has high influence on the growth businesses
  - Among others
4. Describe strategies for business growth and development
  - a) The strategies to employ in order to grow the SBC includes but not limited to: internal growth strategies include the following:
    - Improving customer care:
    - Delivering quality products and services:
    - Offering discounts to customers:
    - Having enough training on product making
    - Creating new distribution channels and locations:
    - Among others

**Note:** Students may give ideas and explanation relating to what they do in their respective SBC. So, it is up to the teacher to guide them on what factor can work better depending on their location and working environment

## Key unit competence

To be able to evaluate the contribution of entrepreneurship towards socio-economic development.

### 4.1. Unit Prerequisites

This unit will equip students with the basic competences to enable them to clearly evaluate the contribution of entrepreneurship towards socio-economic development. By the end of the unit they will present a plan of how their business will contribute to the socio-economic development and responsibility of the community. This will require them to apply the skills acquired in the previous units such as describing the role of an entrepreneur in socio-economic development; analysing the contribution of the various types of work to socioeconomic development and analysing different forms of enterprises to clearly evaluate the contribution of entrepreneurship towards socio-economic development.

### Guidance on Introductory activity

- Using an appropriate method, invite learners to analyse the abstract in the student's book, share ideas and then answer related questions.
- Guide students' discussions.
- Ask students to present their discussion findings.
- Supplement students' presentations by referring to possible answers to the introductory activity and link students' answers to the new lesson.



### Possible answers to Introductory Activity

- a) Some of the successes Rwanda have registered in the past two years.
  - Improvement in the health of citizens.
  - Construction of new hospitals.
  - Access to affordable or free education.
  - Construction of roads.
  - Construction of health centres.
  - Reduction of poverty levels among citizens.
- b) Factors that have led to the success registered in Rwanda
  - Visionary Leadership.
  - Good Governance and accountability –low corruption levels, citizen participation, decentralisation
  - Inclusive development model – gender equality, pro-poor policies, promoting unity and solidarity.

- Home grown initiatives (e.g. Umuganda, Gacaca, Girinka etc.) and innovations built on the positives from the Rwandan culture and identity e.g. Agaciro (dignity), Kwigira, Ubudashyikirwa (excellence), etc.
  - Use of ICT.
  - Investment in human capital – mainly capacity building.
  - Results oriented institutional framework – performance contracts.
- c) Some of the indicators of socio-economic development in Rwanda in the past two decades.
- Improvement of health among Rwandans.
  - Improvement in education levels of Rwandans.
  - Increased development and construction of roads.
  - Increased development of industries.
  - Increase in growth of towns.
  - Increase in employment levels of Rwandans.
  - Improvement in the wellbeing of citizens.
- d) The role entrepreneurship has played towards socio-economic development in Rwanda
- Creation of employment opportunities.
  - Increase in government revenue through provision of taxes.
  - Development of infrastructure through establishing business enterprises.
  - Improvement of the socio-wellbeing of Rwandans.
  - Community development through provision of services such as education, health etc
- e) The role entrepreneurship has played towards social responsibility in Rwanda
- Sponsoring community work (youth sport teams, local marathon)
  - Building houses for the disadvantaged residents.
  - Offer entrepreneurship lessons to local residents.
  - To save local environment from pollution

## 4.2. List of Lessons/Subheadings

Lesson Title	Learning objectives (from the syllabus including knowledge, skills and attitudes)	Periods
Meaning and indicators of socio-economic development	<ul style="list-style-type: none"> <li>• Explain the meaning of socio-economic development</li> <li>• Describe indicators of socio-economic development</li> </ul>	2
Factors influencing Socio-economic development	<ul style="list-style-type: none"> <li>• Identify factors affecting socio-economic development</li> </ul>	2

Role of entrepreneurship in Socio-economic development and towards social responsibility	<ul style="list-style-type: none"> <li>• Explain how entrepreneurship contributes to socio-economic development</li> <li>• Explain the role of entrepreneurs towards social responsibility</li> </ul>	2
Assessment (project activity)	The contribution of entrepreneurship towards socio-economic development is clearly evaluated in line with socio-economic development goals	2

## Lesson one: Meaning and indicators of socio-economic development

### A. Learning objectives

- Explain the meaning of socio-economic development
- Describe indicators of socio-economic development

### B. Teaching resources

Case studies and reliable resources to enhance learning

### C. Learning activity 4.1

- Using an appropriate methodology, students analyse the passage in the learning activity 4.1 in their student's book and answer the questions that follow.
- Ensure all students are actively participating and contributing to the activity.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology.
- After the sharing session, harmonise the student's responses using the possible responses below:



### Answers to Learning Activity 4.1

- Development is defined as a state in which things are improving.
- In the socio-economic context, development means the improvement of people's lifestyles through improved education, incomes, skills development and employment.*
- Socio-economic development is the process of economic and social transformation based on cultural and environmental factors.*
- Factors used to measure socio-economic development:  
Income, education, employment, community safety and social support
- Indicators of socio-economic development in a country  
*Improvement of people's lifestyles through improved education, incomes, skills development and employment, abilities to afford medical care and housing and to manage stress.*

### D. Application activity 4.1

- Using an appropriate methodology, provide students with the application activity 4.1 in the student's book and answer the questions that follow.
- Ensure all students are actively participating and contributing to the activity.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology.
- After the sharing session, harmonise the student's responses using the possible responses below:



### Answers to Application Activity 4.1

With examples in your community and the country, briefly discuss the indicators of social economic development that you have observed.

**Note:** encourage students to give examples from their communities in addition to which may include:

- Poverty and extreme Poverty has been reduced considerably as more people are moving from the lower Ubudehe level to upper ones
- Increased health care centres through poste de santé
- Increased number of Rwandans with health insurance which has contributed to the increase in life expectancy.
- Health has improved for all- Mothers
- Health has improved for Under 5-Children especially through immunisation
- Primary pupils have increased
- Secondary students have also increased
- Tertiary institutions have increased
- More jobs created
- Better access to financial services through Umurenge Sacco
- Increasing Access to Basic Infrastructure for example construction of roads

## Lesson Two: Factors influencing Socio-economic development

### A. Learning objectives

- Identify factors affecting socio-economic development
- Analyse factors that lead to socio-economic development
- Recognize the factors that lead to socio-economic development

### B. Teaching resources

Case studies and reliable resources to enhance learning

### C. Learning activity 4.2

- Using an appropriate methodology, provide students with the extract: **RWANDA CASE STUDY ON ECONOMIC TRANSFORMATION (Dickson Malunda (PhD) March 2012)** in learning activity 4.2 in their student's book and answer the questions that follow.
- Ensure all students are actively participating and contributing to the activity.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology
- After the sharing session, harmonise the student's responses using the possible responses below:



#### Possible answers to Learning Activity 4.2

Factors that have influenced socio-economic development in Rwanda.

- The provision of health insurance that covers every citizen (Universal Health Insurance) where every citizen contributes a small amount and the government tops it up, has helped to improve the health condition of many people in the country.
- The improvement of maternal health of many women by establishing health centres in every village-cell and which has led to the decline of maternal and child mortality rate.
- Citizens have got good family planning and improved health schemes.
- Rwanda has given priority to education as the backbone for the development of various sectors.
- The Provision of free of charge education to children of Primary and Secondary schools for many years, emphasising that no child has failed to be registered at school in the country for lacking school fees.
- The Ministry of Education makes regular follow up to ensure all children who have reached the appropriate age of school enrolment are registered accordingly.
- Rwanda has a one laptop per child program which has helped children to study in a modern technology that motivates their desire to learn.
- Rwanda has made effective utilisation of the internet technology whose use is reported to have increased in all modernised societies in Africa and worldwide as it facilitates development activities to the communities.
- The Government of Rwanda distributed fibre optic internet connection nationwide; which has improved the use of internet at offices, schools and to the society in general.
- In terms of roads infrastructure, all districts in Rwanda are connected by good quality tarmac roads.
- The installation of lights at the streets to increase security; but also, to decorate our country.
- Rwanda adds value to her grown commercial crops such as Coffee and Tea to meet international quality standards for export which has expanded the market base and the number of local Coffee and Tea farmers has increased drastically.



- The introduction of modern methods of farming and improved skills has helped increase crop yields for export to the global market as well as improves farmers' livelihoods.
- Rwanda has a good investment code and is currently ranked the second country in Africa and the first in East Africa for setting a conducive environment for investment.
- The country accomplished the good and friendly environment for investment by ensuring there is availability of electricity energy, favourable conditions for starting business and construction and giving tax incentives to start-up companies within the first two years of their start-up operation,
- Rwanda has been successful in the fight against corruption through its policy of zero tolerance to corruption, which has assured many investors to have faith and invest in the country.

#### D. Application activity 4.2

- Using an appropriate methodology, provide students with the application activity 4.2 in the student's book and answer the questions that follow.
- Ensure all students are actively participating and contributing to the activity.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology.
- After the sharing session, harmonise the student's responses using the possible responses below:

#### Possible answers to Application Activity 4.2



Factors that may hinder or retard socio-economic development in Rwanda.

- Corruption, embezzlement of public funds and misuse of office.
- Insecurity which may affect economic activities and people's wellbeing.
- Bad government policies that may negatively affect economic activities.
- Poor investment climate which may discourage entrepreneurship and investment.
- Reduction in technology affecting the quality of goods and services produced.
- Reduction in the quality of health among citizens.
- Destruction of social and physical infrastructure.
- Reduction in the saving culture of citizens which may affect resources for investment.

## Lesson Three: Role of entrepreneurship in Socio-economic development and towards social responsibility

### A. Learning objectives

- Explain how entrepreneurship contributes to socio-economic development.
- Explain the role of entrepreneurs towards social responsibility.

### B. Teaching resources

Case studies and reliable resources to enhance learning.

### C. Learning activity 4.3

- Using an appropriate methodology, provide students with the extract Developing an effective entrepreneurship and MSME ecosystem in Rwanda in the learning activity 4.3 in their student's book and answer the questions that follow.
- Ensure all students are actively participating and contributing to the activity.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology
- After the sharing session, harmonise the student's responses using the possible responses below:



### Possible answers to Learning Activity 4.3

- a) Rwanda embraced entrepreneurship because:
- Entrepreneurship has become one of key components of economic and business development policies.
  - Its relevance has increased as entrepreneurs are associated with the ability to create new products, new services and to innovate.
  - Research shows there is an interrelation and interdependence between entrepreneurship, innovation and economic development.
  - The relevance of entrepreneurship to Rwanda's vision to become an upper middle-income country by the year 2035 and to reach high-income status by 2050
  - Entrepreneurship will be one of the key drivers in reducing poverty, promoting social change, fostering innovation and economic transformation.
- b) Role of entrepreneurship envisaged by the government of Rwanda (GoR) towards socio-economic development was
- Prominent role in driving innovation, economic growth, welfare, as well as a notable impact on job creation.
  - Entrepreneurship has the ability to change the way we live and work.
  - If successful, their innovations improve standards of living, create wealth and contribute largely to a growing economy

c) Role played by entrepreneurship in the community towards socio-economic development and social responsibility

- Provision of employment opportunities
- Provision of government revenue (Business Taxes)
- Increasing standard of living of people
- Promotes infrastructure development
- Sponsoring community work (youth sport teams, local marathon)
- Building houses to disadvantaged residents
- Offer entrepreneurship trainings and incubation centres to local residents
- To save local environment from pollution

### D. Application activity 4.3

**Use a Skills Lab activity to deliver this application activity:**

- Learners in teams identify and discuss changes the business activities bring to the community.
- They are tasked to identify and give examples of the role played by entrepreneurship in socio-economic development of the community.
- They present their discussion findings to the entire class.

#### **Guidance to conduct the skills lab methodology**

**Build:** In this part, group students into manageable teams depending on your class size, ask them to refer to their communities and identify the role played by entrepreneurship towards socio-economic development and social responsibility in the community. Specify the time they are going to use while working in their respective groups.

**Practice:** In this part, let students discuss the task at hand, and give them time to identify the role played by entrepreneurship towards socio-economic development and social responsibility in the community. Move around the team supporting, clarifying some of the concepts, and ensuring that each one is contributing appropriately.

**Present:** During this time for presentation, allow students to share their findings group per group, and stimulate shy students to also contribute. Encourage learners to ask questions and as the facilitator intervenes in their discussions thereby clarifying and providing further information required for them to be familiar with what needs to be done for their club to contribute to society.

- After the Present session, harmonise the student's responses using the possible responses below:



### Possible answers to Application Activity 4.3

1. Examples of the role played by entrepreneurship in socio-economic development of the community
  - Encourage students to mention real examples from their communities. Such examples could include: provision of employment, starting up schools, provision of social services, provision of products, beautification of the community, among others.
2. Examples of the contribution of entrepreneurship towards social responsibility
  - Encourage students to mention real examples from their communities. Such examples could include: paying health insurance, supporting education activities, participating in Umuganda activities, participating in environment protection activities, participating in government development activities/programs, reducing crime rates through provision of jobs, among others

## 4.3. Additional Content

**Social responsibility:** Entrepreneurs engage in corporate social responsibility programs and help the communities. They sponsor sports activities, and medical facilities, and support schools and other community programs. This promotes socio-economic development in those communities within the country.

### Importance of Entrepreneurship

- Drives economic growth and creates new job
- Encourages innovation by bringing new ideas, products, and services to the market
- Contributes to social change by developing products or services that reduce people's dependence on out-dated technologies
- Addresses social and economic problems by creating solutions that meet the needs of society
- Enables competition which improves business efficiency and lowers prices for consumers

## 4.4. Additional Activities

### Remedial activities

- a) Differentiate development from socio-economic development (refer 4.1.1)
- b) What are the indicators of socio-economic development (refer 4.1.2)
- c) What factors influence socio-economic development? (refer 4.2.1)

**Answers to remedial activities:**

Refer to student's book

**Consolidation activities**

- a) With examples give the role entrepreneurship has played in the socio-economic development of Rwanda (refer to Student's book 4.3 for answers).

**Extended activities**

- a) Do you think there can be socio-economic development without entrepreneurship? Give reasons to support your answers

**Possible answers on the extended activities**

The role of entrepreneurship in economic development is substantial. After all, entrepreneurs don't just build businesses and grow their personal wealth; they also impact the economy by creating new jobs and opportunities, driving innovation, and developing new markets, products, and services.

Entrepreneurship influences the socio economic development in the following ways:

- Drives economic growth and creates new job
- Encourages innovation by bringing new ideas, products, and services to the market
- Contributes to social change by developing products or services that reduce people's dependence on outdated technologies
- Addresses social and economic problems by creating solutions that meet the needs of society
- Enables competition which improves business efficiency and lowers prices for consumers

Entrepreneurship also; Raises Standard of Living, Economic Independence, Creation of Jobs, Encourages Capital Formation, Elimination of Poverty, Community Development

**End of Unit Assessment**

While assessing this unit, use a project activity to verify whether students have acquired the necessary knowledge and skills to plan how they will start and run businesses to contribute to the socioeconomic development in their localities.

**Project activity:**

Create a plan of how your business will contribute to the socio-economic development and social responsibility of your community and make a report.

### I. Guidance for the Project Activity

While assigning projects to students, the teacher should:

- Talk to the students about the project to ensure they understand what they need to do.
- Explain to the students how the project is linked to the unit title and the business skills learned in class that they will address in the project.
- Explain to the students what you will require them to submit for marking. It could be a model, report, or presentation.
- Explain when the students will end the project and when they will make presentations.

#### During Project presentation:

Individual learners submit reports on how their business will boost socio-economic development and social responsibility in their communities.

**Note:** Since students can work on their project in a given time period, the teacher here should verify and check on students' work progressively. Allow students to work on this project progressively so that you can manage to support them throughout the project. At the end of the given period or during, students should present to the teacher the work/ plan or reports they are making on how they will use entrepreneurship to contribute to the community. No student's work should be ignored; the teacher must guide, coach, and encourage learners to always present their work for guidance and feedback.

The plan can look like this:

Entrepreneurial activity	Location	Society Benefits/ contribution	Timelines
Activity 1			
Activity 2			
Activity 3			

### II. Possible answers to other Assessment Questions

1. Explain the meaning of socio-economic development

***Socio-economic development** means the improvement of people's lifestyles through improved education, incomes, skills development and employment.*

2. Explain the factors affecting socio-economic development in your country
  - The provision of health insurance that covers every citizen (Universal Health Insurance).
  - The improvement of maternal health of many women by establishing health centres in every village-cell.
  - Citizens have got good family planning and improved health schemes

- The Provision of free of charge education to children of Primary and Secondary schools.
  - Rwanda has a one laptop per child program which has helped children to study in a modern technology that motivates their desire to learn.
  - Rwanda has made effective utilisation of Internet technology.
  - The Government of Rwanda distributed fibre optic internet connection nationwide.
  - In terms of road infrastructure, all districts in Rwanda are connected by good quality tarmac roads.
  - The installation of lights at the streets to increase security.
  - Rwanda adds value to her grown commercial crops such as Coffee and Tea to meet international quality standards.
  - The introduction of modern methods of farming and improved skills.
  - Rwanda has a good investment code.
  - The country accomplished a good and friendly environment for investment by ensuring there is availability of electricity energy, favourable conditions for starting business and construction and giving tax incentives to start-up companies within the first two years of their start-up operation.
  - Rwanda has been successful in the fight against corruption through its policy of zero tolerance to corruption.
- 3) Explain the role of entrepreneurs towards social responsibility
- Provision of goods and services. Business provides goods and services that satisfy the needs of people in society.
  - Provision of employment opportunities: Business provides employment opportunities to the society, both self and paid employment.
  - Supporting community development programs/Corporate social responsibility
  - - Payment of taxes: Businesses support the society through paying taxes which are used to provide essential services.
  - Cleaning and protecting the environment: Businesses protect the environment through recycling used products and by-products back into the production process and making useful products out of them.
  - Businesses also participate in environmental and cleaning programs, schools, cleaning public parks and streets as well as planting trees and protection of wetlands.
  - Market produce: Businesses buy raw materials from the members of the community enabling them to obtain a market for their products and get income.
  - Some businesses provide a means of saving the human environment from harmful products.
  - Some businesses provide social services such as Schools (provide education), hospitals (health services).

**Key unit competence**

To be able to appropriately use ICT in business

**5.1. Unit prerequisites**

Learners were introduced to the modes of electronic payment at the ordinary level and to the technology used in day-to-day business activities. Also, students observe how telephones and computers are greatly used in today's daily lives of the population. All this prior knowledge, skills, attitudes, and values should enable learners to value the role of ICT and appropriately use it in business operations.

This unit will help students acquire necessary basic ICT skills to enable them to propose/use appropriate ICT tools in the business. In this unit, students will ascertain various ICT tools used in business, assess their roles and come up with different business ideas related to ICT.

**Guidance to Introductory activity**

- Using an appropriate method, invite learners to analyse the case study in the student's book, share ideas and then answer related questions
- Guide students' discussions.
- Ask students to present their discussion findings.
- Supplement students' presentations by referring to possible answers to the introductory activity and link students' answers to the new lesson.

**Possible answers to Introductory Activity**

- ICT means Information, Communication Technology. Ineza may have opened up a new branch just because her business increased income due to the proper application of ICT in business. Since customers like quick services in payments, orders and deliveries, sales also proliferate.
- Ineza uses: Telephone, Internet, Solar panels, Tap and Go, emails, computers, etc.
- Students may give a variety of business ideas that can be started based on ICT. However, you must judge to see whether all the business ideas portrayed are ICT related.
- Students will give various pieces of advice to Rugaba. But one of the most critical pieces of advice relates to encouraging him to use cashless during his transactions. Receive and consider customers' feedback, respond to them and avoid traditional ways of doing business.



## 5.2. List of lessons/Subheadings

Lesson Title	Learning objectives	Periods
Meaning of ICT and tools of ICT	<ul style="list-style-type: none"> <li>• Explain the meaning of ICT</li> <li>• Identify the ICT tools used in business</li> <li>• Categorise various ICT tools used in business</li> <li>• Apply ICT in business activity</li> </ul>	4
Role of ICT in business	<ul style="list-style-type: none"> <li>• Explain the role of ICT in business</li> <li>• Assess the role of ICT in business</li> </ul>	1
ICT as a source of business opportunities	<ul style="list-style-type: none"> <li>• Outline various business opportunities that can be started basing on ICT</li> <li>• Examine various business opportunities that can be started basing on ICT</li> </ul>	2
Assessment (project activity)	<ul style="list-style-type: none"> <li>• ICT is effectively applied in business operations according to the type of business.</li> </ul>	2

### Lesson One: Meaning of ICT and tools of ICT

#### A. Learning objectives

- Explain the meaning of ICT
- Identify the ICT tools used in business.
- Categorise various ICT tools used in business.
- Apply ICT in business activity.

#### B. Teaching resources

Flip chart, chalkboard, markers, pens, computers, cameras, projectors, smartphones, etc.

#### C. Learning activity 5.1

- Invite students to read and analyse the passage.
- After reading and analysing the passage, instruct students to work in pairs to:
  - Share their individual ideas on the identified ICT tools that make Kigali smart
  - Identify other ICT tools found in their locality.
  - Discuss possible business opportunities that are ICT related
  - Describe the role of ICT in business today.
- Call some pairs to present their answers. (if time allows, you can let all pairs present where possible)
- Provide constructive feedback in terms of supplements. (here, you share with them your expert view.)



### Answers to Learning Activity 5.1

- a) Guide the learners to understand the passage and find the ICT tools used to make Kigali Smart. These may include:
- Free broadband Wi-Fi in public places.
  - Electronic payments, internet banking, bank transfer, mobile pay, tap and go, credit cards, debit cards, etc.
  - public transport buses and cabs
  - Online government services (Irembo)
  - Phones, laptops, cameras, photocopying machines, recorders etc.
- b) Through critical thinking, learners discuss other ICT tools that are found in their home areas. However, students can provide ICT tools similar to those mentioned above and that is okay. What is needed under this activity is to see whether they have been able to identify the ICT tools used in their community. Those may include:
- Computers
  - Mobile money
  - Telephones
  - Cameras etc.
- c) Guide the learners to discuss more on the ICT related business opportunities that can contribute to the smartness and success of Kigali. The responses could be:
- Intranet/Social Intranet
  - Chat rooms, Private and Group Messaging
  - Discussion Forums
  - Ticketing, Issue Tracking, and Case Software
- d) Guide the learners to discuss the importance of ICT tools in business today. The responses could be.
- ICT Makes work easier.
  - Quality products.
  - Complicated tasks are eased.
  - ICT helps in global marketing.
  - ICT eases communication.
  - Production and distribution of company products is faster and safe



## Skills Lab Activity

### Guidance to the Skills lab teaching methodology 5.a:

#### INEZA Case study

Under the skills lab activity, students will explore more ICT tools that can contribute to the smooth running of their Business club.

#### Build:

Based on Ineza's case, highlight that businesses use different ICT tools and so their business club can also use some tools. Give instructions on how students are going to behave during the entire skills lab lesson.

- Give timelines for students to finish each activity/part.
- Remind them that there will be a project activity that they will work on as a way to foster their practical learning.

#### Practice

Have students in manageable groups to discuss the different ICT tools used and then come up with those that they think can work for their business club. Keep moving around to check whether groups are on track.

#### Present

Guide presentations as students present and explain why each ICT tool is important to their SBC. You can use the Gallery walk method to save time and use classroom space effectively.

During presentations, use a question-and-answer approach to stimulate more discoveries and understanding in the students.

#### Conclusion

Emphasise that business clubs/entrepreneurs should use ICT tools in order to adjust to the current dynamics in business. Encourage students to initiate the appropriate use of social media because it will benefit their businesses rather than chatting with friends for non-profit conversations. Provide students with an individual project activity (can be for them identify one ICT tool they can make useful in their home/families)

### D. Application activity 5.1

- Invite students in manageable teams to brainstorm/reflect on the possible ICT tools used in their homes or in the school compound.
- Encourage them to critically think on how the identified ICT tools can be income generating
- Give teams the opportunity to carry out further research so that they can clearly improvise the existing ICT tools to be fruitful
- Share the expert view/give constructive feedback in the form of supplement



### Possible answers to Application Activity 5.1

Students' answers will depend on what ICT tool is available in their school or home area. However, available school computers can be utilized to serve the community around with different payable services. For instance, helping them to produce invitation cards, support their communication via emails, Facebook etc.

## Lesson Two: Role of ICT in business

### A. Learning objectives:

- Explain the role of ICT in business
- Assess the role of ICT in business

### B. Teaching resources

Flip chart, chalkboard, markers, pens, Computers, Cameras, Projectors, Smartphones, etc

### C. Learning activity 5.2

- Invite students to brainstorm in teams or pairs as they identify businesses they are familiar with to discuss how they apply ICT in their everyday operations.
- After brainstorms and discussions, they explain the advantages and disadvantages of using ICT.
- Students can share their answers with the entire class (if time allows, you can let a good number of students share.)
- Let other students to supplement on what their fellows shared
- Provide constructive feedback and give your supplements (here, you share with them your expert view).



### Answers to Learning Activity 5.2

- a) Students will identify businesses depending on their locality and therefore how these businesses use ICT will depend on the identified business.  
There won't be one correct answer, it's up to the teacher to judge the correctness/ possibility of the ICT used by those entrepreneurs
- b) Some of the advantages and disadvantages of using ICT may include but are not limited to:
  - Advantages of using ICT: Refer to students book on 5.2 " Role of ICT in Business"
  - Disadvantages of using ICT may include the following.
    - 1) **ICT needs staff training:** With the various updates in technology, it will require the business to incur costs of training, either on-the-job, off-the-job or induction training.

- 2) **Difficult to implement in some systems:** Systems made by different companies may be incompatible and fail to work together, limiting the firm to use the latest technology.
- 3) Sometimes the **users of technology may not be able to interpret the generated information** and as a result, fail to use the information for proper decision-making.
- 4) **Technological unemployment:** ICT automates so many processes and as a result, may result in mass unemployment of people.
- 5) Through the use of ICT, and the internet, **customers search cheaper and better sources of products**, which increase competition in businesses leading to some businesses being outcompeted.
- 6) **ICT heavily depends on regular and sufficient power supply** which is still a challenge in developing countries
- 7) The internet provides consumers with the ability to rapidly search for alternative goods and prices which is likely to lower a firm's profit margin.
- 8) **ICT does not put into consideration the use of body language** which may lead people to miss-interpret messages because of the use of instant messaging, voice calls.

### Skills Lab Activity



#### Skills lab activity

Visit a nearby business or various departments in the school and discuss how ICT tools are used to promote business activities in their community.

#### Build

- Ask students to pair up and write as many ICT tools as possible in 3 minutes.
- Inform them that the pair with the most number of tools is the winner.
- Ask them to share and applaud the winners
- Inform them that they are going to learn about ICT in business.

#### Practice

- Provide students with a discussion guide.
- Ask students to go to the school bursar, the teachers, support staff or to the nearby business centre and discuss with those individuals how they use ICT tools to promote business activities.
- Inform them that they should take note of all the findings because they will reflect on them when they are back to class.
- Once they are back to class, ask them to make groups of five (5) compile their findings.

**Present**

- Ask group leaders to present to the class.
- Guide learners to understand and master how ICT tools promote business activities.

**Conclusion**

Review the lesson, and make conclusions on how ICT tools are used to promote business activities.

**Possible answers for the Skills Lab activity**

ICT tools are used to promote business activities in the following ways;

- Paying taxes (Irembo)
- Invoicing (Electronic Billing Machine)
- Tendering (E-Procurement)
- Advertising (Televisions, radios, social media)
- Issuing transcripts and reports for students
- Communicating and meeting staff (Google meet, zoom etc)
- Paying school fees (Urubuto) etc

**D. Application activity 5.2**

- Invite students in manageable teams to brainstorm/reflect on the ICT tools used in their school and propose the role they serve.
- Encourage them to critically think on how the identified ICT tools play a great role in the smooth running of the school.
- Share the expert view/give constructive feedback in the form of supplements

**Possible answers to Application Activity 5.2**

1. ICT tools that can be used in the SBC

There is no specific answer to this question because all the ICT tools can serve the club in one way or the other depending on what the club does. However, It's up to the teacher to judge and guide learners on what appropriate ICT tools that the club can use in its daily business transactions.

**Lesson Three: ICT as a source of business opportunities****A. Learning objectives**

- Outline various business opportunities that can be started basing on ICT
- Examine various business opportunities that can be started basing on ICT

## B. Teaching resources

Flip chart, chalkboard, markers, pens, Computers, Cameras, Projectors, Smartphones, etc

## C. Learning activity 5.3

- Using an appropriate method, students conduct research on the internet or library and allow them to discuss/discover how ICT boosted the business environment in Rwanda.
- When back to class, Students can share their answers with the entire class (if time allows, you can let a good number of students share.)
- Let other students supplement what their fellows shared.
- Provide constructive feedback and give your supplements (here, you share with them your expert view.)

### Possible answers to Learning Activity 5.3



1. Inez benefited in the following ways;
  - Ineza got more clients.
  - Increased income.
  - Easy payment mode.
  - Easy and various communication modes. Etc
2. The Rwandan community has benefited from the use of ICT in business in the following ways;
  - Easy communication
  - Easy tax platform
  - Easy transaction modes
  - Easy advertising modes etc

## D. Application activity 5.3

- Using an appropriate method, students analyse the pros and cons of ICT use in business operations in Rwanda.
- In order to respond well to these activities, help them get permission to access the computer labs to enable them to do extensive research via the internet.
- Encourage them to critically think on how ICT based businesses boosted economic development in Rwanda?
- Share the expert view/give constructive feedback in the form of supplements.



### Possible answers to Application Activity 5.3

- a) There is no specific answer to this question because ICT in Rwanda has done more good things than bad.

The pros & Cons of ICT use in Business: Refer to students book 5.2 Role of ICT in business.

#### Cons:

Much as ICT has many advantages, it also has many disadvantages in business. These challenges include the following:

- **ICT needs staff training:** With the various updates in technology, it will require the business to incur costs of training, either on-the-job, off-the-job or induction training.
  - **Difficult to implement in some systems:** Systems made by different companies may be incompatible and fail to work together, limiting the firm to use the latest technology.
  - **Sometimes the users of technology may not be able to interpret the generated information** and as a result, fail to use the information for proper decision making.
  - **Technological unemployment:** ICT automates so many processes and as a result, may result in mass unemployment of people.
  - Through the use of ICT, and the internet, customers search cheaper and better sources of products, which increases competition in businesses leading to some businesses being outcompeted.
  - **ICT heavily depends on regular and sufficient power supply** which is still a challenge in developing countries
  - The internet provides consumers with the ability to rapidly search for alternative goods and prices which is likely to lower a firm's profit margin.
  - It does not put into consideration the use of body language which may lead people to miss-interpret messages because of the use of instant messaging, voice calls.
- b) It's up to the teacher to judge and guide learners on how ICT boosted the Rwandan economy. However, the teacher can refer to the following answers:
- ICT has eased business operations through SMS, Phone calls, emails, Whatsapps.
  - With ICT, the Rwandan GDP has boosted with 3% as per the 2014-2015 fiscal year report. Report generated by MINICT on 12th Nov,2015. <https://www.minict.gov.rw> retrieved on 12th April 2023 at 5:15PM
  - Transportation has evolved, so it is easier to move around the whole country with less costs.
  - Work became easier since people are not obliged to operate only in offices, rather they can even work when at home.
  - Among others



### 5.3. Additional content

In order to teach this unit well, it is better when the teacher has basic information on other CT related aspects. For instance, e-commerce has been so important in today's economy. In some years back, buying and selling of goods involved movement from one place to another (e.g., to the shop or market) and physically meeting between the seller and the buyer.

Today, ICT has extended the scope of buying and selling goods within and outside a country. An e-business / e-commerce is supported by internet services, and it allows businesses to transact without geographical limitations. However, e-commerce presents several advantages and challenges:

#### Advantages of E-commerce

- It is easy to start and manage an online business
- It reduces costs
- It helps consumers to buy products anywhere in the world Easier to audit and monitor
- No need for buildings
- Buying and selling is done 24/7
- It is cheap Electronic commerce can also make products and services available in remote areas

#### Disadvantages

- There is no guarantee of product quality It requires internet connection and yet not everyone can be connected
- Mechanical failures can cause unpredictable effects on the total processes
- Many firms have had trouble recruiting and retaining employees with the technological, design
- There are many hackers who look for opportunities, and thus an e-commerce site, service, payment gateways, all are always prone to attack

### 5.4. Additional activities

#### Remedial activities

- 1) Propose any two ICT tools used in your home area
- 2) Explain the role of the tools mentioned in 1 above

#### Possible answers:

- 1) ICT tools that may be used at home include: Cell phones, wrist watches, TV sets, Radios etc among others
- 2) The following are the roles of:
  - Cell phone: this is helps to communicate between family members, external friends and families, sending order messages to nearby vendors

- Wrist watch is used for timing
- TV: These are used to watch news, football matches, etc
- Radios: these are used to listen in news

### Consolidation activities

- 1) Propose any one ICT related business you would run in your home locality
- 2) Design a map on how your home/ family can incorporate ICT in routine functions, and propose also the tools they would use.

#### Possible answers:

- 1) Students will pride answers depending on their back-home business ideas or depending on the availability of customers in their home locality. Nevertheless, the following can be some of the businesses that may be run in their locality.
  - Develop and design websites for individuals, organizations, and companies.
  - Selling ICT equipment like computers, phones, network cables, tablets, laptops etc.
  - Repair ICT equipment like laptops, computers, and mobile phones.
  - Starting and managing online shops.
  - Developing software for different organizations
  - Starting training programs for people who want to use computers and such technology in their business enterprises.
  - SMS service providers. Sending SMS on behalf of clients.
  - Manage databases for different companies
  - Providing delivery services to other online retailers.
  - Develop online games
  - Create companies that train people about information technology
  - Develop mobile applications
  - Computer forensic investigator. These detect computer crimes
  - Multimedia publishing 16. Computer networking
  - Graphics and product designs
- 2) Students will provide different types of maps but the necessary consideration should be taken on the following key items:
  - The proposed ICT tools
  - How the tool can be used to help the family reach their potential
  - Logical (understandable) process of how the family will shift from their normal working environment to when they use the proposed ICT tool

## Extended Activities

Develop a proposal plan on how your school can better use ICT to improve their daily operations.

### Possible answers:

Students will provide different plans on how their school can better use ICT to improve their daily operations. However, for the appropriate answers on this question, ensure that students's plans contain the following key items:

- The proposed ICT tools to use in the school
- How the already existing ICT tools are proposed to be used in the school
- What will be benefits ( improved operations) that the schools will gets after implementing this new proposed plan

## End of Unit Assessment

### I. Guidance to the Project Activity

This activity intends to foster student's skills and competences. While delivering this activity the main intention is to enable students to meet the expectations of the Key Unit Competence as described in the beginning of the unit. Within this activity, Students are not required to immediately produce the work, they need to take enough time as they design their business document so they can even bring their output after a number of weeks. However, as the teacher you are required to keep close flow up and ensure consistent feedback on the improvement of their work.

#### **Project title: Designing a business document using ICT**

**Objective(s):** By the end of this project, every student should be able to: Appropriately use ICT in business

**Skills and competencies:** Analytical skills, Critical thinking skills, Communication skills Collaboration skills, Problem solving, computer skills etc

#### **Project activity**

In teams, using a computer as an ICT tool, learners design any business document to be used in their business club activities. They plan also on how they will use the tool/document created to promote their business club

#### **How to assign this project to students:**

- Put students into groups and each student should have a role
- Students to assign themselves these roles (4 to 5 depending on your class size)
- Help students to get permission to access the computer Lab
- Talk to the students about the project to make sure they understand what they need to do. Explain to the students how the projects is linked to the unit title and the business skills learned in class that they will address in the project

- Explain to the students what you will require them to submit for marking. It could be an invoice created, a goods receipt note, a delivery note, etc
- Explain when the students will end the project and when they will make presentations

### **Project presentation:**

Students explain how they intend to use the document created to promote their businesses as they portray the designed business documents and share with the teacher /class for feedback

### **Project Marks and uploading**

Mark and assign scores using the rubric given (Refer to the preliminary pages a sample of a rubric). The following are the criteria for grading:

- Meaningfulness of the document created
- Usefulness in the SBC
- Completeness (having all the required parts)
- Clarity
- Participation of the team members in the creation of the doc
- Confidence in the presentation
- Upload marks on CA-MIS

## **II. Possible answers to other Assessment Questions**

These assessment questions are meant to help learners exercise and for the teacher to assess whether students have also acquired the necessary knowledge under this unit.

1. Students are free to give examples from their community relating to how ICT based businesses can foster Small and Medium Enterprises (SMS) operations in Rwanda. Therefore there is no specific answer since all answers will depend on the students' considerations
2. Referring to the benefits of using ICT ensure students' answers are aligned to how ICT has helped in the administrative and financial management of their school.
3. Under this question, students will discuss what impact ICT use would bring in their Students' Business Club. Answers to this question will depend on what their club is and how they interact with ICT. It is up to the teacher to judge and guide learners appropriately and stimulate them to use ICT

## Key unit competence

To be able to practise good relations with business stakeholders

### 6.1. Unit Prerequisites

This unit was derived from previous knowledge captured from O'level regarding communication skills and other knowledge gained from different units of the Advanced level, to enable students learn how to relate with the public earlier enough as they prepare for running businesses either in their respective schools (in the club) or back in their communities.

During the introduction of this unit, review the key unit competence to determine what students will know and be able to do by the end of the unit. This will help you see the skills; knowledge attitudes embedded in the key unit competence and prepare for your unit appropriately.

Lead a review of the previous lesson on ICT in business, handle any homework or assignments, and ensure a conducive learning environment. Help learners link the previous lesson to the current lesson reminding them of the importance of ICT in Public relations.

### Guidance to the introductory activity:

- Using an appropriate method, invite learners to analyse the case study in the student's book, share ideas and then answer related questions.
- Guide students' discussions.
- Ask students to present their discussion findings.
- Supplement students' presentations by referring to possible answers to the introductory activity and link students' answers to the new lesson.



### Possible answers to Introductory Activity

1. Reasons why Mahoro and other customers decided to leave Mugisha shop and move to the new shop:

Disrespecting his customers, segregating them, not packing for them among others. Supporting reasons would be that the new shop rather provides good customer care for instance, giving good customer care to the clients (celebrating their Birthday, attending well to them), Ensuring consistent communications via emails and WhatsApp among others

2. Using the following table can help you to know how learners can handle people.

Customers	Government	Suppliers	Public
Being transparent and honest	Paying taxes	Being Communicative	Practising Corporate Social Responsibility. (CSR)
Remaining optimistic, but realistic	Following local rules and regulations	Ensuring appropriate negotiations	Not harming the environment
Following up regularly	Participating in Umuganda	Appropriate communication	Read more on the student's book
Providing quality products, etc.		Others	

3. The tools you can use in your business club to maintain good relations with your suppliers and the public.

Probable Public relations tools to use in the SBC	How to use them
In school event	Take advantages visiting days, sports, morning assembly etc.
Telephone calls and SMS	Students can use their teacher's phone to contact suppliers
WhatsApp	Students can use their teacher's phone to contact suppliers
Notices	Students can propose different ways of hanging notices in different corners of the school as a public relations practice.

## 6.2. List of Lessons /Subheadings

Lesson Title	Learning objectives (from the syllabus including knowledge, skills and attitudes)	Periods
Meaning and Functions of Public relations	<ul style="list-style-type: none"> <li>• Explain the meaning of public relations</li> <li>• State the functions of public relations</li> <li>• Justify the functions of public relations</li> <li>• Recognize the importance of public relations in business operations.</li> </ul>	1
Tools of Public Relations	<ul style="list-style-type: none"> <li>• Outline the tools of public relations and how they are used in Business</li> <li>• Use the tools of public relations in business</li> <li>• Describe ways of keeping good relations with different business stakeholders.</li> </ul>	2

Business stakeholders relations	<ul style="list-style-type: none"> <li>• Strategize how to handle different personalities in business activities</li> <li>• Cooperate with the various business stakeholders</li> </ul>	3
Assessment (project activity)	<ul style="list-style-type: none"> <li>• Business relation with stakeholders is effectively proposed according to the business operation</li> </ul>	2

## Lesson One: Meaning and functions of public relations

### A. Learning objectives:

- Explain the meaning of public relations
- State the functions of public relations
- Justify the functions of public relations
- Recognize the importance of public relations in business operations.

### B. Teaching resources

Flip chart, chalkboard, markers, pens, computers, cameras, projectors, smartphones, brochures, media releases, etc.

### C. Learning activity 6.1

- Invite students to read and analyse the scenario demonstrated in the introductory activity.
- After reading and analysing the scenario, instruct students to work in pairs or in groups to:
  - Share their individual ideas on the reasons why relating and collaborating with different people in business is so crucial to the smooth running of the business and,
  - Discuss the main functions of public relations.
- Call some pairs to present their answers (if time allows, you can let all pairs present where possible).
- Provide constructive feedback in terms of supplements (here, you share with them your expert view)



### Answers to Learning Activity 6.1

For the sake of figuring out whether students have prior knowledge of the public relations meaning and functions, a question to discuss why public relations is important was asked as a brainstorm task. Probable answers would be linked with the importance of Public Relations for different business stakeholders. Refer to the student's book "6.3. Business stakeholders relations", for details.

What are the main functions of public relations?

Functions of Public relations refer to student's book 6.1.2. Functions of public relations, for details.

## D. Application activity 6.1



### Possible answers to Application Activity 6.1

1. Students will reflect and provide contextualised answers supporting why they should practise good public relations in business. All their answers relate to the content found in their textbook on the functions of public relations 6.1.2
2. Students will write down how they will apply the good practices within their student's business club. The way (how) of applying good practices may differ depending on the club products being referred to, but all should be giving viable strategies on how they will construct good public relations for their club.
3. Since there are no specific answers to this activity, the teacher must judge students' answers and guide them accordingly.

## Lesson Two: Tools of Public Relations

### A. Learning objectives:

- Outline the tools of public relations and how they are used in Business
- Use the tools of public relations in business
- Describe ways of keeping good relations with different business stakeholders.

### B. Teaching resources

Flip chart, chalkboard, markers, pens, computers, cameras, projectors, smartphones, brochures, media releases, photographs, etc.

### C. Learning activity 6.2

- Using an appropriate method, explain the tools that their school business club uses to ensure that customers, suppliers and the school community to get and maintain good relations.
- Guide students to share their thoughts about the tools used by the school business club to ensure that, customers, suppliers and the school community to get and maintain good relations.
- Students present their answers (if time allows, you can let all pairs present where possible)
- Provide constructive feedback in terms of supplements (here, you share with them your expert view.)





### Answers to Learning Activity 6.2

- a) Among the public relations tools used by the school business include but not limited to:
- Emails
  - Photographs
  - Press release
  - Brochures
- b) All depends on the school type / the available infrastructures.

#### D. Application activity 6.2



### Answers to Application Activity 6.2

Students write/develop one of the tools listed in the question below. The tool should show an end of year promotion message for their SBC.

The language should be persuasive, and correct.

- Emails
- Photographs
- Press release
- Brochures

## Lesson Three: Business stakeholders' relations

### A. Learning objectives:

- Strategize how to handle different personalities in business activities
- Cooperate with the various business stakeholders

### B. Teaching resources

Flip chart, chalkboard, markers, pens, computers, cameras, projectors, smartphones, brochures, media releases, photographs, etc.

### C. Learning activity 6.3

- Using an appropriate method, students discuss and share their thoughts about what they would expect from the business if they are customers, they also share views of how they can handle various stakeholders (their fellow students considered as customers, community, government and suppliers)
- Call some teams to present their answers (if time allows, you can let all pairs present where possible)
- Provide constructive feedback in terms of supplements (here, you share with them your expert view).



### Answers to Learning Activity 6.3

1. Customers in general expect almost the same thing from all the business That is:
  - Quality goods or services at a reasonable price.
  - Respect and appreciation
  - Fairness
  - Timely deliveries among others

Students will respond differently, however the teacher must ensure their responses relate well with the guidance information provided in the student's book on: "6.3 Business stakeholders relations"



### Skills Lab Activity

#### Guidance to the Skills lab teaching methodology 6:

#### INEZA Case study

Under the skills lab activity, students can visit the local entrepreneur or the teacher can invite the Entrepreneur to come and share with students experiences of how they relate with various stakeholders. Students can explore more on how Entrepreneurs maintain good relations with clients, government, suppliers, employees and the community in general.

**Note:** The entrepreneur can as well be one of the staff members or from the neighbourhood.

#### Build

Considering that the Entrepreneur was invited in the classroom, give instructions on how students are going to behave during the entire skills lab lesson.

- Students can prepare questions to ask the entrepreneur
- Guide them on how better the flow of conversation would go
- Give timelines for students to finish each activity/part.
- Remind them that there will be a project activity that they will work on as a way to foster their practical learning.
- Introduce the Entrepreneur to the students and give him the floor

#### Practice

Have students in manageable groups converse with the Entrepreneur, discussing how the Entrepreneur relates with customers, government, suppliers and the community in general. Keep moving around to ensure order and check whether groups are on track.

When the entrepreneur finishes giving his/ her speech and the students have got the necessary clarifications, then the entrepreneur can leave as students discuss their learning.

**Present**

Guide presentations as students present their reports explaining what they have learned from the entrepreneur and how they will relate with the business stakeholders. You can use the Gallery Walk method to save time and use classroom space effectively.

During presentations, use a question-and-answer approach to stimulate more discoveries and understanding in the students.

**Conclusion**

Emphasise that business clubs/entrepreneurs should ensure good relations with each category of stakeholders. Encourage students to initiate the appropriate public relations with their varied SBC stakeholders based on the lessons learnt. Provide students with an individual project activity (can be for them to apply good public relations in the back-home businesses and report their observations).

**D. Application activity 6.3**

- Using an appropriate method, students discuss and share their thoughts about example of a poor service they can avoid in their business
- Invite students to present their answers (if time allows, you can let all pairs present where possible)
- Provide constructive feedback by referring to answers to the application activity 6.3 below (here, you share with them your expert view).

**Possible answers to Application Activity 6.3**

1. a). Students will give various examples of poor services they will avoid depending on their experiences and observations. For instance, the following examples can guide:

In order to avoid losing customers, you have to do away with:

- Poor packaging
- Poor quality products and services
- Not trusting them
- Ignoring their complaints

In order to maintain and attract suppliers, one can:

- Improve negotiation skills
- Requesting an incomplete quotation
- Evaluating the price only
- Considering all costs
- Aligning the delivery processes
- Analysing delivery capacity

In order to keep healthy employee relations, one can avoid:

- Be fair during employees disputes
- Employees clear performance expectations
- Not giving employees a forum for voicing suggestions
- Clear communication
- Lack of trust
- Employees' rewards

b) Elaborated advice to help their friends to appropriately relate well with the public may include:

Engage them in some important activities like Umuganda, Community relations etc.

- Invite them to business meetings
- Be active and disciplined during community gatherings
- Regularly update the public about the new stock.
- Etc.



### Skills Lab Activity

#### Guidance for Skills Lab

##### Build

- Ask students to list the businesses that are prominent in their district. (They should list as many as possible in 3 minutes)
- Ask students to explain why those particular businesses are prominent.

Inform them that in this skills lab they are going to gather and analyse strategies used for public relations.

##### Practice

- Ask students to move within the school premises and ask the staff about the public relations of their businesses and those in their localities.
- They should take note of the information gathered and reflect on it once they are back to class.
- After 30 minutes they should get back to class and join their groups to compile and analyse the information gathered.
- Ask them to relate the information gathered to their SBC and get ready to share how they would apply it in SBC.

##### Present

Group representatives present their findings.

##### Conclusion

Give a recap of public relations and give support to the students who may be having questions

### 6.3. Additional Content

While teaching this unit, it is important to remind students that during public relations, entrepreneurs should ensure that they provide appropriate services required. For instance, when serving customers we can measure at which level of service was delivered.

The following are different levels of customer service:

- **Poor service:** Service providers do not seem to care; do not make efforts to please customers.
- **Mediocre service:** Under this type, service provided is good. Service providers care about customers but might not be able to provide customers with their needs. For example, a server in a restaurant who is polite but cannot give information about the food.
- **Exceptional service:** At this level, the quality of service is always excellent, customer always feels happy and recommends the service to other people he/she knows.

**Note:** More customers stop buying from the company due to rudeness or indifference. You strive for exceptional service.

#### Benefits of Public Relations

The most notable advantages of public relations focuses on building transparent and trusted relationships with consumers and business stakeholders in general. The following are some of the important advantages of public relations:

- **Elevated brand awareness**

One of the key benefits of public relations is that it helps to increase brand awareness among the masses.

- **Positive brand image**

After public relations creates awareness, the team in charge can start working on shaping a positive brand image in the markets where it matters the most. Many advantages of public relations speak about image creation and maintaining a healthy brand reputation, this is because image greatly contributes to the company's market position and overall status

- **Credibility**

Business's brand credibility is reinforced when someone else speaks positively about your brand. Public relations techniques are developed with this in mind - to create positive talk (from the media and public) about your brand, so that credibility is enhanced

- **Attraction of Investors**

As public relations is concerned with creating credibility, it gives investors more reason to believe that you're a lucrative investment opportunity.

- **Enhanced media relations**

The benefits of public relations in marketing is that it builds connections and relationships with media agents. Journalists and publicists who share the same values as you, or who are focused on your industry, will be more open to regularly engaging with you when you present them with frequent and newsworthy content.

- **Maintains reputation**

Beyond building a positive image, Public relations ensures that that good / positive image is maintained for a long-term reputation management.

- **Educational Value**

Educating the public is one of the most important advantages of public relations. It's about value creation and sharing informative content with the public about brands, products and services that can truly help with problem solving 6.4. Additional Activities Remedial Activities Discuss the main business stakeholders that you would interact while running your back-home business

- a) What tools of public relations do you plan to use during the smooth running of your home business? Justify your choices

**Possible answers:**

- a) Main business stakeholders include: Suppliers, society, employees, family members, government, suppliers, competitors among others.  
b) The tools for public relations include: Photographs, pamphlets, internet, press conference and interview with journalists.

**Consolidation Activities Question:** Suppose employees of your back-home business are not operating as a team where some workers fight against themselves in their offices. What do you think will happen to your back-home business?

**Possible answers**

If workers in any business organisation fight against themselves in their offices, that business cannot perform efficiently, and it may make lots of losses. Continued disagreement between the employees of a certain business organisation often leads to its collapse.

**Extended Activities Question:** It is said that “Customers are the lifeblood and backbone of a business”. Do you agree with this statement? Justify your answer

**Possible Answers**

Yes. A business is an activity that is done expecting to earn profit. In order to get profit, a business needs customers. Since the aim of a business organization is to earn profit, the organization will collapse without customers. Customers are very important in business. This is why “Customers are the lifeblood and backbone of a business. We can prove this statement in the following manner. The importance of customers to a business is:

- Customers are the lifeblood and the backbone of a business because every business needs customers to survive.
- Without customers, the business cannot continue its activities, it will collapse.
- Customers are a source of profit for the business.
- Customers are a source of sales revenue for the business.
- Customers help the business to expand its operations.
- Customers provide feedback that helps the business to make improvements.
- Customers buy business products.
- They recommend the business to other buyers.
- Loyal customers can book business products and pay in advance.
- This is a source of business capital for an entrepreneur.

## End of Unit Assessment

### **I. Guidance to the Project Activity**

#### **Project title: Public relations**

**Objective(s):** By the end of this project, every student should be able to:

Practice good relations with business stakeholders

#### **Skills and competencies**

Collaboration, communication, and problem-solving skills etc.

#### **Project activity**

From the following category of stakeholders: consumers, suppliers and the community research and interview either and make a report on how to relate with a chosen stakeholder.

#### **Assigning projects to students**

- Put students into groups and each student should have a role -Students to assign themselves these roles (4 to 5 depending on your class size)
- Talk to the students about the project to make sure they understand what they need to do.
- Explain to the students how the project is linked to the unit title and the business skills learned in class that they will address in the project
- Explain to the students what you will require them to submit for marking. In this case, they will provide a report
- Explain when the students will end the project and when they will make presentations

#### **Project presentation**

In teams present a report that contains the best practices for public relations with either of the stakeholders

**Project Marks and uploading**

Mark and assign scores using the rubric given.

Upload marks on CA-MIS

**II. Possible answers to other Assessment Questions**

- a) Kamanzi as a successful salesperson in his company is characterised by:
- Relationship builder.
  - Resourceful.
  - Knowledgeable.
  - He is strongly motivated.
  - He is thinking in terms of sales but rather in terms of building a business.
  - He listens more than they speak; getting an understanding of the customer's needs and then finding a solution.
  - He is always seeking new, better and faster ways to increase their sales efforts.
  - He sees problems as opportunities.
- b) Strategies to use in order to make good relationships with your BHB customers.
- Practise active listening. For making good relationships, successful sales people are completely present when s/he talks to customers. S/he is not thinking about another deal or sending funny SMS to his/her team members. S/he is engaged and as a result, his conversations with buyers are deeper and more meaningful.
  - Make follow up: Salespeople should follow every message received from different channels of communication.
  - Personalise their message: The sales salespersons should understand the unique pain points of their customer are facing and can explain why their product is a good fit in that regard and that s/he should give its own message according to the customer.



# Business Contracts

## Key Unit Competence

To be able to write a valid business contract.

### 7.1. Unit Prerequisites

This unit will equip students with the basic competences to enable them properly write a business contract according to elements of a valid contract. By the end of the unit they should present a valid business contract for any of their business operations. This will require them to apply the skills acquired in the previous units such as the customs procedures and ethics in business and laws in business operations and the role of standards in the business to properly write a business contract. This unit will be limited to describing the elements of a valid contract; identifying common types of business contract and giving situations when a contract can be ended.

### Guidance in Introductory activity

- Using an appropriate method, invite learners to analyse the scenario in the student's book, share ideas and then answer related questions.
- Guide students' discussions.
- Ask students to present their discussion findings.
- Supplement students' presentations by referring to possible answers to the introductory activity and link students' answers to the new lesson.

### Possible answers to Introductory Activity



- a) What do you understand by a contract?
  - A contract is a legally binding agreement regarding the buying and selling of the beans signed between Kaneza with the school
- b) Why do you think it was important for Kaneza to sign a contract with the school?
  - Shows the amount of beans to be supplied
  - Shows the amount of money to be paid
  - Shows the date of payment
  - Makes both Kaneza and the school to execute their duties and responsibilities,
  - Minimises risks of loss as it acts as evidence agreement
- c) What type of contract do you think was signed between Kaneza and the school?
  - It is a sales contract
- d) What do you understand by a contract?
  - A contract is a legally binding agreement regarding the buying and selling of the beans signed between Kaneza with the school

- e) What do you understand by a contract?
- A contract is a legally binding agreement regarding the buying and selling of the beans signed between Kaneza with the school
- f) Why do you think it was important for Kaneza to sign a contract with the school?
- Shows the amount of beans to be supplied
  - Shows the amount of money to be paid
  - Shows the date of payment
  - Makes both Kaneza and the school to execute their duties and responsibilities,
  - Minimises risks of loss as it acts as evidence agreement
- g) What type of contract do you think was signed between Kaneza and the school?
- It is a sales contract
- h) For the contract signed between Kaneza and the school, what essential elements should it possess to be termed “valid”?
- Offer, which is supply of beans
  - Acceptance, Kaneza accepting to supply beans and the school accepting to pay
  - Consideration, the amount of money the beans cost
  - Legality, Kaneza and school are legally allowed to enter into contract
  - Witness,
- i) Do you think Kaneza can cancel the contract? Give reasons to support your answer
- Yes, Kaneza can cancel the contract. Because the school failed to meet its duties of paying for the beans
- j) Which other situation can lead to the termination of the contract between Kaneza and the school?
- Agreement, if Kaneza and the school agree to end/cancel the contract
  - Performance, after Kaneza has delivered the beans and the school has paid
  - Breach, if Kaneza or the school fails to meet their duties
  - Frustration, if either Kaneza or the school feels is no longer interested in the contract
  - Operation of the law, in case a court of law orders the contract to be cancelled

## 7.2. List of lessons / subheadings

Lesson title	Learning objectives (from the syllabus including knowledge, skills and attitudes)	Periods
Meaning and forms of business contracts	<ul style="list-style-type: none"> <li>• Explain the meaning of a contract, and business contracts</li> <li>• Describe the forms of business contracts</li> <li>• Analyze various forms of contracts</li> <li>• Recognize the use of different forms of contract</li> </ul>	2
Importance of business contracts	<ul style="list-style-type: none"> <li>• Explain the importance of business contract</li> <li>• Assess the importance of a business contract</li> <li>• Respect the value of agreements with others</li> </ul>	2
Essential elements of a valid contract	<ul style="list-style-type: none"> <li>• Describe the elements of a valid contract</li> <li>• Assess the essential elements of a valid contract</li> </ul>	4
Common types of business contract	<ul style="list-style-type: none"> <li>• Identify common types of business contract</li> <li>• Value the use of business contracts in business operations</li> <li>• Apply different types of business contracts in business operations</li> </ul>	3
Ending of a business contract (Skills lab)	<ul style="list-style-type: none"> <li>• Give situations when a contract can be ended</li> <li>• Analyse ways of ending a contract</li> </ul>	2
End unit assessment (Project activity)	<ul style="list-style-type: none"> <li>• Business contract is properly written according to elements of a valid contract.</li> </ul>	2

### Lesson One: Meaning and forms of business contracts

#### A. Learning objectives

- Define a contract and business contracts
- Describe the forms of business contracts
- Analyse various forms of contracts
- Recognize the use of different forms of contract

#### B. Teaching resources

Case studies and reliable resources to enhance learning

#### C. Learning activity 7.1.

- Using an appropriate methodology, students analyze the passage in the learning activity 7.1 in their student's book and answer the questions that follow.

- Ensure all students are actively participating and contributing to the activity.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology
- After the sharing session, harmonize the student's responses using the possible responses below:



### Answers to Learning Activity 7.1

1. What is a contract?
  - An agreement in form of a formal written document or a simple verbal agreement to do a job between two parties
2. What is a business contract?
  - A business contract is an agreement to provide a service to another party for money
3. In what forms can a contract be made?
  - Formal written document
  - Simple handshake deal (non-written)
4. Mention some situations that may require you to enter into contract in your business operations.
  - When entering a formal business agreement with an employee or employer
  - When providing a product or service to a client
  - When buying products or services from another entity
  - When protecting your business' confidential information
  - When partnering with other parties in business – partnerships, joint ventures, and consortium.

#### D. Application activity 7.1

- Using an appropriate methodology, provide students with the application activity 7.1 in the student's book, analyse the statements and answer questions that follow.
- Ensure all students are actively participating and contributing to the activity.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology
- After the sharing session, harmonise the student's responses using the possible responses below:

### Possible answers to Application Activity 7.1



Contracts	Not contracts	Business contracts	Oral contracts	Written contracts
a)	b)	a)	a)	d)
d)	c)	d)	f)	
f)	e)	f)		

## Lesson Two: Importance of business contracts

### A. Learning objectives

- Explain the importance of business contract
- Assess the importance of a business contract
- Respect agreements with others

### B. Teaching resources

Case studies and reliable resources to enhance learning

### C. Learning activity 7.2

- Using an appropriate methodology, provide students with the scenario in learning activity 7.2 in their student's book, analyse it and answer the questions that follow.
- Ensure all students are actively participating and contributing to the activity.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology
- After the sharing session, harmonise the student's responses using the possible responses below:

### Answers to Learning Activity 7.2



a) Do you think there was a contract between Musabe and the entrepreneur? Give reasons to support your answer

- No, there was no contract
- Because, the agreement or proposal does not create a legal obligation on either Musabe or the entrepreneur

b) Assist Musabe's sister to convince her brother to make a contract with the entrepreneur by explain the benefits of importance of business contracts

Making a contract will help Musabe and the entrepreneur to describe the specific terms of their agreement, such as:

- What is being promised by each party,
- When these services need to be completed,

- What service will be delivered,
- How much will be paid for the services?
- When will payment for the services be due?
- What will happen in case neither of the parties delivers?

#### D. Application activity 7.2

- Using an appropriate methodology, provide students with the application activity 7.2 in the student's book ask them to answer the questions that follow.
- Ensure all students are actively participating and contributing to the activity.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology
- After the sharing session, harmonise the student's responses using the possible responses below:



#### Possible answers to Application Activity 7.2

1. When your friend offers to deliver bricks to a construction company, for example, there is almost always a cost attached. Outline to your friend what cost details will a contract explain, along with other details:
  - The exact amount of money due to be paid
  - How frequently payments will be made
  - The payment method to be used
  - The costs associated with late payment
  - The costs related to late delivery
  - Terms and dates relating to auto-renewal
2. Read the paragraph below and answer the questions that follow

In India, any contract agreement signed between parties is just a document or bunch of papers; we seldom go back to read contents; unlike in many western countries, where even a marriage / matrimony is a contract agreement!

- a) Does this paragraph relate to entrepreneurs doing business in Rwanda? Give reasons to support your answer

*Yes, it relates to most entrepreneurs in Rwanda. Because most entrepreneurs:*

- Fear signing contracts
- Do not see the value of contracts in business dealings
- Do not understand the elements of the contracts
- Do not differentiate an agreement and a contract
- Do not have the time to read the lengthy contracts
- Are so much concerned about the money not the other details

- b) What advice would you give to entrepreneurs relating to signing contracts in order to benefit from business contracts?

*Entrepreneurs should understand the purpose of a business contract which is to establish and formalise a relationship by clearly defining the terms and obligations.*

*Signing a business contract by entrepreneurs will:*

- Ensure that all parties understand what they are agreeing to and that there is no room for misinterpretation.
- Demonstrate your commitment to the agreement and show you are trustworthy, which helps in building strong relationships.
- Act as a reference if either party wants to check the terms at any point.
- Offer legal protection in the event of a dispute and can be used in a court of law if necessary.
- Help you avoid drawn-out arbitration or even going to court at all, saving your business time and money.

## Lesson Three: Essential elements of a valid contract

### A. Learning objectives

- Describe the elements of a valid contract
- Assess the essential elements of a valid contract

### B. Teaching resources

Case studies and reliable resources to enhance learning

### C. Learning activity 7.3

- Using an appropriate methodology, provide students with the extract from **LAW N° 45/2011 OF 25/11/2011 GOVERNING CONTRACTS** in the learning activity 7.3, analyse it and answer questions that follow.
- Ensure all students are actively participating and contributing to the activity.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology
- After the sharing session, harmonise the student's responses using the possible responses below:

### Answers to Learning Activity 7.3



1. Briefly explain the requirements for the formation of a contract according to Rwandan law
  - Parties required: For the contract formation, there must be at least two parties: a promisor and a promisee.

- Capacity to contract: Capacity to contract may be full or partial and may vary with the nature of the contract or other circumstances. A natural person who manifests assent to a contract shall have legal capacity to contract
  - Offer and acceptance: Mutual assent of parties shall consist of an offer by one party followed by an acceptance by the other party
  - Certainty of terms: The terms of the contract are reasonably certain if they provide a sufficient basis for determining the existence of the breach of the contract and if there is compensation to be provided.
  - Requirement of consideration: A performance or a promise by the promisee is a consideration if it is established as such by the promisor and is given by the promisee in exchange for that promise.
  - Performance of legal obligation: Performance of a legal obligation owed to a promisee which is neither doubtful nor the subject of dispute is not consideration
2. Who shall not be bound by a contract according to Rwanda law?
    - A party shall not be bound by a contract if that party does not have legal capacity to contract, such as: under guardianship; a minor; mentally ill or insane.
  3. What are the main elements of a valid contract?
    - a promisor and a promisee
    - legal capacity to contract
    - Offer and acceptance
    - Certainty of terms
    - a consideration
    - a legal obligation

#### D. Application activity 7.3

- Using an appropriate methodology, provide students with the application activity 7.3 in the student's book and answer the questions that follow.
- Ensure all students are actively participating and contributing to the activity.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology
- After the sharing session, harmonise the student's responses using the possible responses below:





### Possible answers to Application Activity 7.1

Complete the table below by identifying which is a valid contract, reason and the element of a valid contract considered.

Statement	Valid contract?	Reason	Element of valid contract considered
1	Yes	You have acted upon the offer without a response	Acceptance
2	No	Act is done voluntarily that it may not include consideration	Consideration
3	No	Due to the illegality of the intent.	Legality
4	No	Does not legally qualify	Legal capacity
5	No	Does not clearly understand and agree to the terms of the contract.	Mutuality/assent/consent

## Lesson Four: Common types of business contract

### A. Learning objectives

- Identify common types of business contract
- Value the use of business contracts in business operations
- Apply different types of business contracts in business operations

### B. Teaching resources

Case studies and reliable resources to enhance learning

### C. Learning activity 7.4

- Using an appropriate methodology, provide students with the statements in the learning activity 7.4 and complete them using the correct type of contract from the list provided.
- Ensure all students are actively participating and contributing to the activity.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology
- After the sharing session, harmonise the student's responses using the possible responses below:



### Possible answers to Learning Activity 7.4

- a) Agreement for the Sale of Goods
- b) Bill of Sale
- c) Purchase Order
- d) Limited Warranty

- e) Employment Agreement
- f) Independent Contractor Agreement
- g) Sales Representative Agreement
- h) Nondisclosure Agreement
- i) Real Property Lease
- j) Equipment Lease
- k) Franchise Agreement
- l) Consulting Agreement
- m) Indemnity Agreement
- n) Partnership Agreement
- o) Joint Venture Agreement
- p) Agreement to Sell Business

#### D. Application activity 7.4

- 1) Using an appropriate methodology, provide students with the scenario in the application activity 7.4, analyse it and answer the questions that follow.
- 2) Ensure all students are actively participating and contributing to the activity.
- 3) Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology.
- 4) After the sharing session, harmonise the student's responses using the possible responses below:



#### Possible answers to Application Activity 7.4

From the scenario, identify the types of business contracts that Nuru is like to make or enter into by completing the table below.

Type of contract	Reason/purpose
A property lease	For lease of property for 2 years from former poultry farmer
An equipment lease	For lease of poultry equipment for 2 years from former poultry farmer
Bill of sale	In case Nuru decides to buy the property in future from the farmer
A Partnership Agreement	For the partnership with two of his former school mates
Independent contractor agreement	For the builder to help him prepare and install the necessary equipment for one week
Purchase order	For the order of 100 chicks from the chicken breeding company
An employment agreement	For the 2 people to help with the daily operations of the project.

## Lesson Five: Ending of business contracts

### A. Learning objectives

- Give situations when a contract can be ended
- Analyse ways of ending a contract

### B. Teaching resources

Case studies and reliable resources to enhance learning

### C. Learning activity 7.5

- Using an appropriate methodology, provide students with the scenario in the learning activity 7.5 analyse it and answer the questions that follow
- Ensure all students are actively participating and contributing to the activity.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology
- After the sharing session, harmonise the student's responses using the possible responses below:



### Possible answers to Learning Activity 7.5

1. What is the meaning of "Ending of a business contract"?

An end of contract occurs when one of the parties who has willingly entered into a contract or business deal with the other party ends the written agreement for various reasons.
2. What situations may lead to "Ending of a business contract"?
  - Performing all the obligations under the contract
  - By mutual agreement between the parties
  - If one of the parties fails to perform their obligations
  - If the court rules that the contract be ended
  - If one of the parties to the contract dies
  - If condition sets in that may hinder its performance
3. What do you think the following terms in relation to "ending of a business contract mean?"
  - a) Termination of a contract: *This term means that a contract between parties is being ended before the actual agreed-upon date stated in the contract*
  - b) Cancellation of a contract: *Cancellation refers to an ending contract due to voiding its effectiveness, force, or validity.*
  - c) Rescission of a contract: *If a contract is made undone, this is called rescission.*

### D. Application activity 7.5

- Using an appropriate methodology, provide students with the application activity 7.5, analyse the contracts and complete the table by identifying the reason for ending the contract
- Ensure all students are actively participating and contributing to the activity.
- Invite students to share or present their answers or responses to the rest of the class using an appropriate methodology
- After the sharing session, harmonise the student's responses using the possible responses below:



#### Possible answers to Application Activity 7.5

Analyse the following contracts and complete the table by identifying the reason for ending the contract.

Contract ended	Reason for ending	Description of the cause/reason
1	Breach of Contract	Clearly withheld important information about the condition of the pool
2	By performance	has fulfilled the duties outlined in the contract, performance has taken place
3	Impossibility of performance	Due to changes and circumstances that stop them from achieving their duties.
4	Due to a breach	Failed to deliver in the required time/period
5	By frustration	Due to an unforeseen event or circumstances (thieves)

## 7.3. Additional Content

### The purpose of a contract

- The purpose of a contract is to establish and formalise a relationship by clearly defining the terms and obligations.
- It ensures all parties understand what they're agreeing to and that there's no room for misinterpretation.
- Signing a contract demonstrates your commitment to the agreement and shows you are trustworthy, which helps in building strong relationships.
- After all, as set out by the Harvard Business Review, trust is the basis for almost everything we do.
- The document can also be used as a reference if either party wants to check the terms at any point.

- Contracts offer legal protection in the event of a dispute and can be used in a court of law if necessary.
- However, a clearly-written agreement can actually help you avoid drawn-out arbitration or even going to court at all, saving your business time and money.

## 7.4. Additional Activities

### Remedial activities

#### a) Differentiate between contracts and business contracts.

A **contract** is an agreement, either written or spoken, between two or more parties that create a legal obligation while a **business contract** is a legally binding agreement between two or more parties that governs any transaction made in a business environment.

#### b) Describe the forms of business contracts

Written contracts is an agreement between two or more parties in form of written words

An oral contract is a type of business contract that is outlined and agreed to via spoken communication, but not written down.

#### c) Explain the importance of business contract

- They serve as a visual representation of the relationship between parties, and the obligations they owe each other.
- They enable businesses to apportion and mitigate risk, as well as preventing future conflict.
- They define how each party will deliver products, services, or payment.
- They act as an opportunity to increase revenue since contracts are often used to close and finalize deals.
- They serve as an effective tool for collaboration and communication across business departments.
- They ensure that the business itself remains legally compliant.
- Contracts are also a perfect opportunity for businesses to demonstrate their professionalism, and that they care about the commitments they make.
- Contracts are a key touch point for business relationships, and they are an effective way to communicate with potential clients, partners, and employees.
- Contracts also act as an extension of your company's brand.
- A contract also acts as a safeguard to guarantee your business' right to payment on a certain date.

### Consolidation activities

#### a) What are the benefits of a written contract?

- It can legally function as proof of details on whatever you and the other party have mutually agreed.

- Written contracts are easily enforceable.
- When a business partner invests a large amount of his or her own funds, intellectual property, or labour into an organization, a written contract can act as proof
- Parties can refer to written contract when entering negotiations or making choices about the future of the business.
- Written contracts offer protection
- Written contracts make disputes easier to navigate
- Written contracts promotes confidentiality as the concerned parties are legally bound to hold in secrecy the transactions involved and the information shared among them
- Written contracts in business transactions offer the opportunity to agree to confidentiality and non-disclosure provisions protecting classified information.

**b) What factors may make a contract not valid?**

- **Illegal subject matter:** if the subject matter is illegal, the contract will not be valid.
- **Contracts formed under duress:** if pressure is exerted upon a person to make that person enter into a contract they otherwise wouldn't enter.
- **Substantive unconscionability:** when the terms of a contract are harsh, unfair, excessively oppressive, and unduly one-sided.
- **Procedural unconscionability:** when contract negotiation is unfair to a party because of unequal bargaining power, lack of meaningful choice, or a wide knowledge gap on the subject matter.
- **Lack of capacity to enter a contract:** if any of the parties does not have the legal capacity to contract.
- **Contract of adhesion:** where one party drafts the terms of the contract with no input from the other party or when the other party also has little or no ability to negotiate the terms.

**Note:** if any of the elements of a valid contract is not met, then the contract may not Valid

**c) When can an entrepreneur decide to end a business contract?**

- **By performance:** if the parties have performed all of their obligations under the contract in accordance with its terms, the contract will therefore come to an end.
- **Impossibility of Performance:** if, for some reason, the parties are unable to commit to their tasks as per contract, this is called the impossibility of performance, and so the contract can be ended.
- **By agreement:** a contract may come to an end by mutual agreement between the parties.

- By destruction of the subject matter: the entrepreneur may end a business contract when the subject matter of the contract ceases to exist such as being destroyed, stolen or died.
- By operation of the law: the entrepreneur may decide to end the contract if it is illegal, if one party becomes bankrupt, insane or dies.
- By frustration: an entrepreneur may end the contract if it is incapable of being performed due to an unforeseen event or circumstances
- For convenience: Where the contract allows a party to end the contract at any time by providing notice to the other party, for example, employment contract.
- Due to a breach: an entrepreneur may end a contract when one party to a contract fails to fulfil its promises in accordance with the provisions of the agreement.

### Extended activities

Assume, you have rental houses at home; Help your parents design a rental contract that will be signed with the tenants.

#### Note:

For the house rental agreement, consider if it has all elements of written contract

#### House Rental Agreement

##### 1. Parties

The parties to this Agreement are Manzi **Paul**, the “Landlord,” and **Kantengwa Jane**, the “Tenant.”

##### 2. Property

Landlord hereby lets a **two roomed house** to Tenant located in Bwiza cell

##### 3. Terms

This agreement shall run for the period of one year and can be renewed through oral agreement. A notice of 60 days is required by both parties before the termination of this agreement.

##### 4. Rent

The monthly rental for the said property shall be **60,000 FRW**, due and payable in advance on the first day of every month during the tenancy, by cash, approved by the landlord.

##### 5. Utilities

The tenant agrees to pay for the continuous supply of the following utilities during the terms of the tenancy and be responsible for any damages or costs which may be incurred as a result of the failure to do so.

##### 6. Deposits

Tenant will pay the deposits of **60, 000 FRW**. This amount will be refunded within thirty days following the termination of the tenancy; unpaid rent, charges for damages beyond normal wear and tear, and costs for reasonable cleaning may be deducted.

In addition, it is agreed:

1. Tenants shall not lease, sublease, or assign the premises without the prior written consent of the Landlord.
2. Landlord may enter the premises at reasonable times for the purposes of inspection, maintenance, or repair, and to show the premises to buyers or prospective tenants.
3. Tenant further agrees not to maintain a public nuisance and not to conduct business or commercial activities on the premises.
4. In a dispute between the Landlord and Tenant which gives rise to any action in court, the losing party will pay the court costs and reasonable attorney fees of the successful party.

We, the undersigned, agree to this Rental Agreement:

Landlord:

Tenant:

\_\_\_\_\_

\_\_\_\_\_

Name

Name

\_\_\_\_\_

\_\_\_\_\_

Signature

Signature

\_\_\_\_\_

\_\_\_\_\_

Date

Date

## End of Unit Assessment

### I. Guidance to the Project Activity

**Project title:** Designing a sale contract

#### **1. Project activity**

For your back home project, you want to buy a bicycle to assist in transporting the project's products to the customers. Design a suitable contract that will be signed between you and the seller.

The contract should have the title, parties to the contract, products to be supplied, terms and conditions, signature of parties and witnesses.

#### **Guidance to the teacher**

Remember the purpose of this activity is to enable students to apply the knowledge gathered from this unit to generate meaningful outputs (valid contracts). When students create their respective contracts, you should ensure that at least the following parts are complete and clear enough for anyone to say the contract is valid:

Key items in the designed contracts may include:

Parties (buyer and seller), duration (dates), category of the goods sold, payment details, termination conditions, and other necessary terms and conditions.



**More guidance while assigning projects to students, the teacher should:**

- Put students into groups and each student should have a role -Students to assign themselves these roles (4 to 5 depending on your class size)
- Talk to the students about the project to make sure they understand what they need to do.
- Explain to the students how the project is linked to the unit title and the business skills learned in class that they will address in the project
- Explain to the students what you will require them to submit for marking. It could be a model, report or presentation
- Explain when the students will end the project and when they will make presentations

**Project presentation**

Teams present and explain the drafted contracts of their back home project.

**Sample of a sales and purchase agreement****Sale and purchase of Bicycle Agreement****Kanyike Back Home Project****Kayonza-Rwanda**

This contract for the sale and purchase of a bicycle is entered into as of 13/04/2023, by and between **Kayonza Bicycle Traders** (the "Seller"), and Kanyike John Paul (the "Buyer").

The parties agree as follows:

1. **Sale of Bicycle:** Pursuant to the terms and conditions of this Agreement, the Seller agrees to transfer ownership and deliver possession of the bicycle to the Buyer, and the Buyer shall pay for and accept from the Seller, the "bicycle" at such prices as agreed by the Parties in this Agreement.
2. **Description of Bicycle Sold:** The Buyer is purchasing **one bicycle** from the Seller.
3. **Purchase Price:** As consideration for the sale of the bicycle, on 15/04/2023, the Buyer shall pay to the Seller the purchase price of 250.000FRW (the "**Purchase Price**").
4. **Payment Terms:** Unless otherwise stated, payment for the bicycle is due within 7 days of the date of the Seller's invoice.
5. **Seller's Representations:** The Seller hereby represents and warrants to the Buyer as follows:
  - The Seller has full right, power, and authority to sell the Bicycle.
  - The Bicycle will be sold as a brand new
6. **Delivery of Bicycle:** The Seller shall deliver the Bicycle per the terms listed below:
  - **Date of Delivery:** The Bicycle shall be delivered to the Buyer after full payment.
  - **Location of Delivery:** The Seller shall deliver the Bicycle to the buyer at the premises of Kayonza Bicycle Traders.

7. **Risk of Loss:** The Seller assumes responsibility for the Bicycle, and all risk of damage, loss, or delay of the Bicycle, until the Bicycle is delivered to or collected by the Buyer. Once the Bicycle has been delivered to or collected by the Buyer, the Buyer assumes all responsibility for and risk of damage to such Bicycle.
8. **Warranty Policy:** No refunds will be provided for the Bicycle delivered as described in the contract.
9. Representations:
  - Authority to Sign: Each party promises to the other party that it has the authority to enter into this Contract and to perform all of its obligations under this Contract.
10. **Term and Termination:** If one of the parties chooses to end the Agreement prior to product delivery, the Buyer is responsible for paying for all work and costs incurred up until that date.

The Parties hereto agree to the foregoing as evidenced by their signatures below.

Date \_\_\_\_\_ Date: \_\_\_\_\_  
Seller Name, Seller Buyer Name, Buyer

# Office Procedures

## Key unit competence

To be able to handle general office operations

### 8.1. Unit prerequisites

Students have at least one time visited the school administrative offices or any other offices outside the school community. The experience obtained there will enable them to better understand this unit. They observed how office documents are handled, what equipment is used to properly do the office work, etc. This unit will equip the students with the ability to handle general office operations.

### Guidance to the introductory activity:

- Using an appropriate method, invite students to read the case study from the student's book, share ideas and then answer related questions;
- Guide students' discussions;
- Ask students to present their discussion findings;
- Supplement students' presentations by referring to the possible answers to the introductory activity below and link students' answers to the new lesson.



### Possible answers to Introductory Activity

1. The name of the room in the illustration is "office"
2. a) There is a single answer appropriate to this question. This is because school business clubs have distinctive situations. However, each club shall use one or more of the following classification systems:
  - Alphabetical,                      • Numerical subject,                      • Geographical,
  - Chronological or                      • Some combination of them
- b) Factors or criteria to consider while selecting an efficient and effective filing system include but are not limited to:
  - Compactness                      • Accessibility                      • Simplicity
  - Safety                      • Elasticity                      • Cross-reference
- c) Each business club has its own relevant choice about which office equipment it uses to deal with documents or correspondence. Consider all answers provided and give comments accordingly.

## 8.2. List of lessons /Subheadings

Lesson title	Learning objectives	Periods
Meaning of conceptual terms and role of keeping office equipment	<ul style="list-style-type: none"> <li>• Explain the meaning of an office, and office procedures</li> <li>• Identify the role of keeping office equipment</li> <li>• Assess the role of keeping office equipment</li> </ul>	2
Information and record handling (Skills lab)	<ul style="list-style-type: none"> <li>• Identify ways of keeping information secure</li> <li>• Interpret various classification systems.</li> <li>• Sort, handle and score documents.</li> <li>• Take proper care of office documents and equipment.</li> <li>• Carry out procedures for maintaining safety, security and confidentiality information.</li> </ul>	4
Main office support equipment	<ul style="list-style-type: none"> <li>• Outline the main office support equipment</li> <li>• Differentiate the main office support equipment</li> <li>• Recognize the use of business office equipment responsibly.</li> </ul>	1
End unit assessment	General office operations are properly handled according to the official procedures	2

### Lesson One: Meaning of conceptual terms and role of keeping office equipment

#### A. Learning objectives:

- Explain the meaning of an office, and office procedures
- Identify the importance of keeping office equipment
- Assess the importance of keeping office equipment

#### B. Teaching resources

Flip chart, chalkboard, markers, pens,

#### C. Learning activity 8.1

- Invite students to read and analyse the learning activity 8.1(SB) and explain the terms office, and office procedures, and identify the importance of keeping office equipment
- Invite students to present their answers (if time allows, you can let all students present)
- Provide constructive feedback in terms of supplements by referring to the possible answers to the learning activity 8.1 below (here, you share with them your expert view.)



### Possible answers to Learning Activity 8.1

1. An office is a room, set of rooms, or building used as a place for commercial, professional, or bureaucratic work.
2. The importance of keeping office equipment is as follows:
  - Increasing the output of workers
  - Increasing the speed and performance of work done
  - Improving the quality of work
  - Making work and keeping documents easy
  - Office equipment are labour saving devices.
  - Office equipment saves time because they can perform office work faster.
  - Cost saving is another importance of office equipment.
  - They save costs by saving labor and time.
  - Office equipment increase quality of office work
  - Equipment brings accuracy in office work.
  - Repetitive manual jobs create monotony in employees.
  - Office equipment reduces the chances of fraud in office work
  - Office equipment increase efficiency in office work
  - Office equipment facilitates control in office work.
  - Office equipment increases prestige and image of the office.

#### D. Application activity 8.1

- Using an appropriate method, students assess the importance of keeping office equipment at school,
- Have students share or present their discussion findings
- Share the expert view/give constructive feedback in the form of supplement by referring to the possible answers to the learning application activity 8.1 below.



### Possible answers to Application Activity 8.1

The importance of keeping office equipment at a school include:

- Quick office service delivery
- Comfortability that is when a school office has good furniture (Tables, chairs) in staff room for instance, increases the comfortability to office users
- Accuracy: the use of calculators by school bursars while handling finance matters increases the level of accuracy

## Lesson Two: Information and record handling

### A. Learning objectives

- Identify ways of keeping information secure,
- Interpret various classification systems,
- Sort, handle and score documents,
- Take proper care of office documents and equipment,
- Carry out procedures for maintaining safety, security and confidentiality information.

### B. Teaching resources

Flip chart, chalkboard, markers, pens

### C. Learning activity 8.2

- Invite students to read the activity 8.2 from the student's book. For activity 1, you can invite the school bursar so that students can ask him or her how their records are safely kept.
- Give opportunities to students to share their answers with the entire class (if time allows, you can let a good number of students share.)
- If not all students have presented, let other students to supplement on what their fellows shared
- Share the expert view/give constructive feedback in the form of supplement by referring to the possible answers to the learning application activity 8.2 below.



### Possible answers to Learning Activity 8.2

1. Different views will be expressed. A teacher has to guide students to give their findings, and comment accordingly.
2. There are different ways to keep information secure for instance; confidential information is kept online with protective passwords. Expect different views from students here. Consider all students' answers and guide them accordingly.

## Guidance to the skills lab activity



### Skills Lab Activity

#### Build

Through brainstorming, the students answer the following questions;

- i) What is an office
- ii) Discuss the role of keeping of keeping office equipment

#### Possible answers

Refer to the students' book for the meaning of an office and the role of keeping office equipment.

#### Practice

In their respective lab groups, visit any school administration in their school and identify how various information is handled, the classification system used, methods of handling and sorting documents. Write a small report on how you will handle information related to the business club activities. Remind groups of how much time they will use for the practice activity.

#### Present

After the allocated time is over, have each group present its report using an appropriate method such as gallery walk to the whole class. Remind each group of the time they have for presentation. Encourage other groups to supplement or add any other thing the group might have left out.

After every group presentation, the teacher gives feedback and asks the group to post their findings on the Present Boards.

#### Conclusion

Emphasize that office procedures are very crucial for proper office management in any business organisation. Summarize the following on the blackboard to conclude the lesson;

- It is important to have a sound classification
- Methods for sorting, handling and storing documents in business
- Approaches to ensure safety, security and confidentiality of business records
- File retention policy
- Main office support equipment

### Project assignment

As a take home for the Unit, give each student this assignment. Each student should describe methods of handling and sorting documents for a business he or she intends to start.

## D. Application activity 8.2

- Invite students to analyse the transactions from application activity 8.2 in groups,
- Ask students to do the activity in groups,
- Move around to guide them as they do the application activity 8.2,
- Have groups to present their answers (you can use gallery walk method)
- Share the expert view/give constructive feedback in the form of supplement by referring to the possible answers to the learning application activity 8.2 below.



### Possible answers to Application Activity 8.2

a) The classification system in the illustration is “chronological/dates filing” where all documents are filed in order of their dates of receipt. This system is rarely used but it is a useful method of filing papers inside each folder.

#### b) Advantages of subject filing

- All documents referring to a particular subject or matter are kept together in one place.
- The files can easily be expanded or contracted by simply adding new ones or removing old ones.

#### Disadvantages of subject filing

- It is difficult to determine the list of divisions and it requires one to have knowledge of the business and its files.
- It is difficult to determine the headings for filing purposes. It requires a trained and careful employee.

## Lesson Three: Main office support equipment

### A. Learning objectives:

- Outline the main office support equipment
- Differentiate the main office support equipment
- Recognize the use of business office equipment responsibly

### B. Teaching resources

Flip chart, chalkboard, markers, pens

### C. Learning activity 8.3

- Invite students to read the learning activity 8.3 from the student’s book
- After reading the activity, instruct students to discuss different office equipment they are familiar with
- Give opportunities to students to share their answers with the entire class (if time allows, you can let a good number of students to share.)



- Share the expert view/give constructive feedback in the form of supplement by referring to the possible answers to the learning activity 8.3 below.

### Possible answers to Learning Activity 8.3



The office equipment that students shall outline may include the following:

Office equipment	Uses
Calculators	To perform calculations
Photocopiers	To duplicate information on papers into various copies of the original document
Binding machines	Putting together office documents in a transparent plastic sheet as a cover to take a form of a book
Computers	To write, store files, process and retrieve information needed in a business
Stapling machines	To fix related documents together
A date-stamp	To record the date on which the letter was received
Punch	To put holes in a document ready for filling
Projector	To display information. This is used in large meetings, seminars and presentations

### D. Application activity 8.3

- Using an appropriate methodology, students to read the application activity 8.3
- Move around to guide them as they do the application activity 8.3,
- Have students using an appropriate method to present their answers (you can use gallery walk method)
- Share the expert view/give constructive feedback in the form of supplement by referring to the possible answers to the learning activity 8.3 below.

### Possible answers to Application Activity 8.3



There is no specific answer for this activity. Students shall come up with different lists of equipment to use in Mugisha & Sons Ltd. Consider each student's answer and give feedback accordingly. Answer may include:

- Computers
- Photocopier
- Printer
- Mobile phones
- Office phone
- Stepladder
- Papers etc

## 8.3. Additional Content

### Procedure of keeping documents

The documents are kept in a folder or file and are arranged in a specific manner. Each organization has its own way of organising files and are kept for a specific period of time. Some documents are kept in a single office while others are kept according to the department responsible. These are the centralised and the decentralised filing system.

**Centralised filing system:** Centralised filing system is one in which the records or files for all staff are in one central location.

#### Advantages of centralised filing

- It helps to develop staff who are specialists in filing.
- There is easy control of all files since they are controlled in one room.
- Files are easily controlled and monitored in one central unit.
- It ensures that all correspondences about the same subject are kept together.
- It ensures establishment of a uniform system of filing throughout the organization.
- The time spent to search for the files is reduced.
- It is very safe to control since all records are in one central location.
- It reduces costs for printing and use of papers.

#### Disadvantages of centralised filing

- Files may be too far from staff for adequate service.
- The system requires full time staff for filing purposes.
- It requires more capital for investment in more efficient filing equipment and space.
- It is risky or vulnerable because all records are kept in one central location.
- If a company has numerous departments working from different regions, this system may not be suitable.
- The filing department may become a storage place of **unwanted and unnecessary documents**.

**Decentralised system:** A decentralised filing system is one in which the files are located at individual work stations and usually controlled by each person who uses them.

#### Advantages of decentralised filing system

- There is less duplication of equipment and work; more staff has to be engaged hence it proves to be more costly
- There is very little scope for socialisation as each filing clerk has to do various operations.
- Standardisation of filing work is not possible where each department has its own system and method of filing.

- There will be difficulty in filing the documents which concern more than one department.
- It prevents misfiling since the work is done by different departments that are specialised in that field.
- It promotes secrecy. In case the work is confidential it will not be known by other departments.
- It is a suitable method if the functional departments of an organization are located in different geographical areas.
- Disadvantages of decentralised filing
- There may be confusion as to where information can be found especially if a staff member is absent.
- Can result in duplication of related information due to having different filing places.
- Individual staff members may not know how to properly maintain their files.
- Lack of uniformity in the filing of documents.

## 8.4. Additional Activities

### Remedial Activities

1.

### Consolidation Activity

Discuss the characteristics of an effective and efficient filing system

#### Possible answers:

An effective and efficient filing system should be characterised by the following:

- **Compactness:** It should not take up much space; especially the floor for the filing cabinets.
- **Accessibility:** Record cabinets should be easily accessed. It should be easy to file records or extract them. Without having to disturb others.
- **Simplicity:** The system should be simple to understand and operate.
- **Safety:** A high level of safety should be ensured for documents according to their importance. They should, therefore, be protected against hazards like fire.
- **Elasticity:** The system should be capable of expansion when required.
- **Cross-reference:** Reference should be provided where necessary information should be provided on file movements such that it is easy for users to trace them.

### Extended Activities

Explain the factors that should be considered when selecting the most suitable equipment

The most suitable equipment should be selected based on the factors explained below.

- **Ease of operation:** The best choice of office equipment should be one which is easy to use and operate. This results in faster operation of business activities, less fatigue, and errors are reduced.
- **Flexibility:** The choice of equipment should depend on the different types of work it can perform. It's always better to select equipment which can be used for numerous kinds of work.
- **Durability:** Machines are used by different people under conditions that vary. The best equipment or office machine should be strong and long lasting.
- **Portability:** Office equipment is frequently moved from one user to another user or from one place to another place in the same work environment. The choice of equipment should put into consideration the ease to carry. Modern machines have been reduced in size and weight without the sacrifice of the quality.
- **Adaptability:** If a machine can be used without disrupting an existing system, it would be better to do so than go in for one which necessitates a considerable rearrangement of the forms and records involved of extensive recopying of information and of adjustments in procedures.
- **Service:** Reliable and continuous performance demands quick repairs and proper maintenance. The machine which can be serviced promptly has an advantage over one which cannot be serviced. Therefore, the spare parts of the machines should be easily available in the markets.
- **Operating cost:** This includes things like supplies, the space occupied, the special equipment and repairs etc.
- **Reputation of the Supplier:** Few people have the expertise to judge the mechanical qualities of a machine; one has therefore, to depend upon the integrity of the manufacturer and dealer to furnish a good machine and to back up claims and guarantees.
- **Styling:** A modern office requires machines which have a pleasing design, colour, touch and sound.
- **Cost:** The cost of an office machine is a major factor in buying it. The cost of a machine or equipment should be within the budget of the business.
- **Training facilities:** If facilities are available to train the staff of a firm to use computers and other types of latest technology equipment, then the organization will prefer the use of this type of equipment.
- **Quality and speed:** office equipment should be of high quality and speedy in nature.
- **The need of the office equipment:** before selecting any machine, its degree of need must be checked thoroughly. Make an analysis on the alternates of the machines available.
- **Safety:** The machines to be used must be safe to the users. Machines which

are not safe should not be used in offices because they might harm and cause diseases to the workers. Such as cancer.

- **Standard and noiseless machine:** The standard machines are further developed as noise proof at action. Such noiseless machines are the most needed in a business environment.
- **Environment friendly:** machines and office equipment used should be environment friendly although their price tag tends to be higher than those that are not environment friendly.

## End of Unit Assessment

### I. Guidance to the Project Activity

**Project title:** Creating a SBC project file

**Objective(s):** By the end of this project, every student should be able to: Demonstrate ability and knowledge of carrying out general office operations **Skills and competencies:** Filing skills, Organisation skills, Communication skills, Problem solving and Creativity and Innovation

#### 1. Project activity

In teams, Create a business club project file that will accommodate all your records and present it to the class members.

#### Assigning projects to students

- Put students into groups and each student should have a role -Students to assign themselves these roles (4 to 5 depending on your class size)
- Talk to the students about the project to make sure they understand what they need to do.
- Explain to the students how the projects is linked to the unit title and the business skills learned in class that they will address in the project
- Explain to the students what you will require them to submit for marking. It could be a model, report or presentation
- Explain when the students will end the project and when they will make presentations

#### Project presentation:

Students in teams present projects file for their Students' Business Club (SBC)

#### Project Marks and uploading

- Mark and assign scores using the rubric given.
- Upload marks on CA-MIS

### II. Possible answers to other Assessment Questions

1. Responses to this question may include; alphabetical filing, numerical filing, geographical filing, chronological filing and subject filing.

2. The documents can be classified by five main methods: alphabetical, numerical subject, geographical, chronological.
  - **Alphabetical** is where documents are filed according to the first letters of either the name of sender or subject.
  - **Numerical filing** is where documents are arranged according to numbers rather than letters. This system is useful for filing orders or other items kept in numerical sequence index which is necessary for locating the correct file.
  - **Geographical filing** is where files are divided according to their place of origin for example, countries, provinces or districts, regions. The files within each group are arranged alphabetically.
  - **Chronological filing** is a filing system where all documents are filed in order of their dates of receipt. This system is rarely used but it is a useful method of filing papers inside each folder.
  - **Subject filing:** Subject filing is where files are classified according to subject headings topics. Main headings and subsidiary items are in alphabetical order.

**Note:** Learners can guide the librarian to use any of the above.

3. Students will identify a variety of office equipment that Gikundiro needs in her office in reference to the nature of the business activity.

# Quality Assurance and Quality Compliance in Business

## Key unit competence

To be able to comply with quality standards in business

### 9.1. Unit prerequisites

Students have acquired knowledge and skills from senior 1, unit 8 (Concept of standardisation) and senior 3, unit 10 (Quality management and certification) which will enable them to understand better this unit. This unit will equip the students with competences to design an effective quality assurance and compliance document based on the quality requirements of a given business venture.

### Guidance to the introductory activity

- Using an appropriate method, invite students to read the case study from the student's book, share ideas and then answer related questions;
- Guide students' discussions;
- Ask students to present their discussion findings;
- Supplement students' presentations by referring to the possible answers to the introductory activity below and link students' answers to the new lesson.



### Possible answers to Introductory Activity

- a) National Standards and conformity assessment guidelines expect entrepreneurs to:
  - Conform and comply with right quality and measurement standards.
  - Be responsible with the environment as they carry out their business activities.
  - Use the right raw materials and technology as per the expected national standards.
- b) Likely negative effects the business may face if customers are not satisfied as a result of wrong measurements of the goods bought include:
  - Low demand, when customers are unsatisfied, they will buy less or completely stop buying leading to low demand.
  - Bad referrals. If customers are not satisfied, they will inform their colleagues about their non-satisfaction.
  - Bad image. The business will have a poor reputation and image.
- c) The strategies proposed to the entrepreneurs to implement to ensure the safety of their customers include:
  - Ensuring that raw materials used conform to the expected standards and measures, for example too much of materials used in a given product may be toxic and catastrophic to the customers.

- Building a quality compliance system, the entrepreneurs can develop a compliance system which must be consistently used and monitored.
- Use of a competent team; the entrepreneur can also emphasise the team used is competent enough in terms of meeting and quality standards that promote safety of customers.
- Clear instructions on the usability of the products, this can guide customers on how to safely use the product.
- Always investigate incidents; some occurrences may occur in the business that may affect both employees and customers. Thus the entrepreneurs can also ensure that they actively investigate and provide solutions to incidences in the businesses that may harm customers

**NB:**

Safety should be taken into account right at the start when products are being developed. Safety begins with employees. If the product develops safety issues or injures someone, the business may be liable for costly remedies or face potentially damaging publicity or legal action.

- d) With this question, consider each student's position. Some students' answer may be "No". Let them justify their answers. Remind students that there is no wrong answer at this stage; they shall get to the very correct answers as they progress in the lesson.

## 9.2. List of lessons /Subheadings

Lesson title	Learning objectives	Periods
Meaning of conceptual terms (metrology, quality management, quality assurance, quality compliance)	Explain the meaning of metrology, quality management, quality assurance and quality compliance	1
Relationship between quality management, quality assurance and quality compliance  (Skills lab)	<ul style="list-style-type: none"> <li>• Discuss the relationship between quality management, quality assurance and quality compliance</li> <li>• Analyse the loopholes in terms of quality assurance for a given operating business</li> <li>• Design an effective quality compliance and assurance document based on the quality requirements of a business venture</li> <li>• Appreciate the importance of quality assurance and compliance for any business venture</li> </ul>	3
Role of verification and calibration in quality assurance	<ul style="list-style-type: none"> <li>• Advocate for the verification and calibration in quality assurance</li> </ul>	1



Accreditation and its role in cross-border businesses	<ul style="list-style-type: none"> <li>Describe the role of accreditation in cross-border businesses</li> <li>Analyse the role of accreditation in business</li> </ul>	2
End unit assessment	Quality compliance standards in business are effectively proposed according to procedures manual.	2

## Lesson One: Meaning of conceptual terms

### A. Learning objective:

- Explain the meaning of metrology, quality management, quality assurance and quality compliance
- Analyse the loopholes in terms of quality assurance for a given operating business

### B. Teaching resources

Flip chart, chalkboard, markers, pens,

### C. Learning activity 9.1

- Using an appropriate method, invite students read and analyse the learning activity 9.1 from the student's book
- Invite students to present their answers (if time allows, you can let all students present) using an appropriate method
- Supplement students' presentations by referring to the possible answers to the learning activity 9.1 below and link students' answers to the new lesson. (Here, you share with them your expert view)



### Possible answers to Learning Activity 9.1

- Metrology** is defined as the science of measurement. It is a science of precision and measurement that includes measurement of quantities like width, length, depth, angles of the related products.
- The purpose of metrology is to promote transparency, fair-trade and protection of the public; this is achieved by offering calibration and verification to ensure correctness or accuracy of the measuring equipment and reduce problems that come from mismeasurement results.

### D. Application activity 9.1

- Using an appropriate method, invite students read and analyse the application activity 9.1 from the student's book
- Invite students to present their answers (if time allows, you can let all students present) using an appropriate method

- Supplement students' presentations by referring to the possible answers to the application activity 9.1 below and link students' answers to the new lesson. (Here, you share with them your expert view)



### Possible answers to Application Activity 9.1

Students will use their different words and examples to answer this question. Refer to the student's book while reviewing answers provided by students.

## Lesson Two: Relationship between quality management, quality assurance and quality compliance

### A. Learning objectives:

- Discuss the relationship between quality management, quality assurance and quality compliance
- Analyse the loopholes in terms of quality assurance for a given operating business
- Design an effective quality compliance and assurance document based on the quality requirements of a business venture

### B. Teaching resources

Flip chart, chalkboard, markers, pens

### C. Learning activity 9.2

- Using an appropriate method, invite students read and analyze the learning activity 9.2 from the student's book to describe the relationship between quality management, quality assurance and quality compliance
- Invite students to present their answers (if time allows, you can let all students present) using an appropriate method
- Supplement students' presentations by referring to the possible answers to the learning activity 9.2 below and link students' answers to the new lesson. (Here, you share with them your expert view)



### Possible answers to Learning Activity 9.2

1. Yes, quality assurance and quality assurance are important in business operations.

Generally, quality assurance and compliance is important because it speaks directly to the customer's feelings about a product. It shows that the manufacturer cares and has paid careful attention to the customer's pay point. Customers are likely to stick with a brand that consistently delivers quality.

## Guidance to the skills lab activity



### Skills Lab

#### Build

Through brainstorming, the students answer the following questions;

- i) What is the relationship between quality management, quality assurance and quality compliance?

#### Possible answers:

- i) Refer learners' book for the meaning of metrology
- ii) Relationship between quality management, quality assurance and quality compliance

**Quality management:** focuses on understanding that business current customers are (and are not), noting their key needs and requirements and keep these expectations at the forefront of their strategy and processes

**Quality assurance:** focuses on ensuring that its product(s) satisfies its intended use, meets customers' expectations, and produced consistently with zero defects

**Quality compliance:** focuses on ensuring that businesses are abiding by both industry regulations and government legislation

#### Practice

In their respective lab groups, students analyse how quality assurance and compliance is done in their business production processes, and then they identify loopholes in the process of implementation. As students to give views on how to improve the quality assurance and compliance system in place. Remind groups of how much time they will use for the practice activity.

#### Present

After the allocated time is over, have each group present their group work findings using an appropriate method such as gallery walk, group presentations to the whole class. Remind each group of the time they have for presentation. Encourage other groups to supplement or add any other thing the group might have left out.

After every group presentation, the teacher gives feedback and asks the group to post their findings on the Present Boards.

#### Conclusion

Emphasise that quality assurance and compliance is very crucial for every business activities and survival. Summarise the following on the blackboard to conclude the lesson;

- It is important to have an accurate size of the products in accordance with the legal business standards.
- Accreditation demonstrates compliance against agreed standards and requirements and this means businesses spend less time tied up with bureaucracy.

- Compliance increases the choice of goods and services available on the market and helps to ensure that these meet relevant standards of quality and safety, whatever their country of origin.
- Accreditation shows credible evidence of conformance with national and international standards and regulations, which can differentiate a business from its competitors.
- Compliance and assurance opens doors overseas equally as well as those in the domestic market.

### Project assignment

As a take home for the Unit, give each learner this assignment. Each learner should describe how he/she would ensure an effective quality compliance system in his/her Back Home Projects and its rationale.

### D. Application activity 9.2

- Using an appropriate method, invite students to read and analyse the application activity 9.2 from the student's book.
- Invite students to present their answers (if time allows, you can let all students present) using an appropriate method
- Supplement students' presentations by referring to the possible answers to the application activity 9.2 below and link students' answers to the new lesson. (Here, you share with them your expert view)



### Possible answers to Application Activity 9.2

1. Quality management helps to identify key processes and procedures in the production of a product; criteria for acceptance of raw materials (inspection and testing), production processes, packaging, labelling, storage among others aiming at quality assurance, to assure that the final product abides by the regulations set by regulatory bodies hence quality compliance
2. (i) a                      (ii) b                      and (iii) c

## Lesson Three: Role of verification and calibration in quality assurance

### A. Learning objectives:

- Advocate for the verification and calibration in quality assurance

### B. Teaching resources

Flip chart, chalkboard, markers, pens

### C. Learning activity 9.3

- Using an appropriate method, invite students read and analyse the learning activity 9.3 from the student's book to discuss the role of verification and calibration in quality assurance
- Invite students to present their answers (if time allows, you can let all students present) using an appropriate method
- Supplement students' presentations by referring to the possible answers to the learning activity 9.3 below and link students' answers to the new lesson. (Here, you share with them your expert view)



#### Possible answers to Learning Activity 9.3

1. The person in the illustration is doing "Calibration and verification" of an instrument
2. Let students answer this question the way they understand it. Consider each student's answer and use the student's book to review their answers.

### D. Application activity 9.3

- Using an appropriate method, invite students to read and analyse the application activity 9.3 from the student's book.
- Invite students to present their answers (if time allows, you can let all students present) using an appropriate method
- Supplement students' presentations by referring to the possible answers to the application activity 9.3 below and link students' answers to the new lesson. (Here, you share with them your expert view)



#### Possible answers to Application Activity 9.3

To ensure that the traceability of the measurement to national standards is complied with, the business person should do "calibration and verification" of instruments. Calibration and verification of an instrument is important because it helps:

- To establish and demonstrate traceability,
- To ensure readings from the instrument are consistent with other measurements,
- To determine the accuracy of the instrument readings,
- To establish the reliability of the instrument i.e. that it can be trusted.

## Lesson Four: Accreditation and its role in cross-border businesses

### A. Learning objectives:

- Describe the role of accreditation in cross-border businesses
- Analyse the role of accreditation in business

### B. Teaching resources

Flip chart, chalkboard, markers, pens

### C. Learning activity 9.4

- Using an appropriate method, invite students to read and analyse the learning activity 9.4 from the student's book.
- Invite students to present their answers (if time allows, you can let all students present) using an appropriate method
- Supplement students' presentations by referring to the possible answers to the learning activity 9.4 below and link students' answers to the new lesson. (Here, you share with them your expert view)



### Possible answers to Learning Activity 9.4

Accreditation is the process used by countries' regulatory bodies (RSB for Rwanda) to ensure that businesses/organisations maintain minimum standards of quality and integrity regarding measurement and certification requirements governing trade meaning of accreditation in business?

Rationale for strict and clear regulations;

- Promote infant businesses/small; Rwanda government aims to promote its own industries and make them stronger. That's why the government is implementing a Made in Rwanda program that serves to expose local products and to promote and increase the quantity to be exported rather than imported. With such cause the government has to ensure that goods entering the country are regulated.
- Environmental Concerns; the government ensures there are clear regulations governing the flow of goods into the country to reduce the consumption of international goods that do not adhere to certain environmental standards.
- Reduce over dependence on exports; Rwanda as a country wants to be less economically dependent on other countries/economies especially exports since this may leave the economy vulnerable to fluctuations in the price of that commodity.
- Anti-Dumping reasons- Dumping may lead to poor products influx in the country. This is therefore suitable for the government to be strict on the flow of goods and services to avoid poor quality and unstandardized goods to be dumped into the country.

### D. Application activity 9.4

- Using an appropriate method, invite students to read and analyse the application activity 9.4 from the student's book.
- Invite students to present their answers (if time allows, you can let all students present) using an appropriate method
- Supplement students' presentations by referring to the possible answers to the application activity 9.4 below and link students' answers to the new lesson. (Here, you share with them your expert view)



### Possible answers to Application Activity 9.4

- a) Accreditation bodies at;
  - i) National level
    - Rwanda Standards Board
  - ii) Regional level
    - East African Accreditation Board
  - iii) International Level
    - International Standards Organization (ISO)
    - International Laboratory Accreditation Cooperation (ILAC)
    - International Accreditation Forum (IAF)
- b) Importance of obtaining certification marks for their products by the above accreditation bodies.
  - Multilateral arrangements between national accreditation bodies have also helped make accreditation an internationally recognized 'stamp of approval' to demonstrate compliance against agreed standards and requirements and this means businesses spend less time tied up with bureaucracy.
  - International accreditation agreements help increase the choice of goods and services available on the market and help to ensure that these meet relevant standards of quality and safety, whatever their country of origin.
  - Holding accredited conformity assessment results shows credible evidence of conformance with national and international standards and regulations which can differentiate a business from its competitors.
  - As accreditation is recognized internationally, it can open doors overseas equally as well as those in the domestic market. Indeed, an increasing number of organizations in both the public and private sectors in domestic markets and overseas are specifying accredited testing, inspection or certification as a precondition to tendering for contracts.
  - Accredited conformity assessment can also contribute to the operational efficiency of businesses in other ways, saving time and money by reducing bureaucracy and by helping with risk management and key aspects of decision-making. For instance, it can be used as a basis on which to make efficient and informed choices about domestic suppliers and promotes confidence in imports from other countries.

## 9.3. Additional Content

### Benefits of quality management

The benefits of a structured approach to quality management cannot be ignored. As a consequence of formulating and executing a quality management plan the company can expect:

- Greater levels of customer satisfaction, which will very likely result in both repeat business, as well as referral business
- A motivated team that not only understand the policy objectives of the quality management plan, but who also actively participate in executing the plan
- Elimination of waste by eliminating rework arising from either the need to address bugs, or to address gaps in the solution's ability to meet customer requirements
- Higher levels of confidence in planning, since the tasks arising from unplanned rework will fall away
- Financial rewards for the company, which are a consequence of new projects from existing and referral clients, as well as through the reduction of monies spent on rework tasks.

### Quality assurance – Managing and planning for quality

Quality assurance takes your quality management process a step further. QA is focused on planning, documenting, and agreeing on the steps, rules, and guidelines that are necessary to ensure quality. The planning happens at the beginning of a project, and the end result is a documented quality plan.

The main purpose of QA is to prevent defects from entering into your product in the first place, so it's a proactive measure to ensure quality. Planning for quality is key to mitigating risks, but also saves you a lot of time and money

### Quality Management System – QA and QC Working Together

According to ISO standards, a Quality Management System includes quality planning, quality improvement initiatives, the establishment of a set of quality policies and objectives that will act as guidelines within an organization, and QA/QC procedures.

#### The seven quality management principles are:

- Customer focus
- Leadership
- Engagement of people
- Process approach
- Improvement
- Evidence-based decision making
- Relationship management



A well-organised QMS provides multiple benefits that cannot be ignored, including the elimination of waste in your processes, the improvement of your product's quality, faster TATs, lower costs, and increased customer satisfaction—so it is important to ensure your LSP has a well-built QMS that is ready to cater for all your needs

## 9.4. Additional Activities

### Remedial Activities

Highlight the responsibilities of Rwanda Standards Board

Identify the different accreditation bodies within and outside Rwanda.

### Possible answers

The following are the core responsibilities of Rwanda Standards Boards as defined by the Government of Rwanda:

- Establishment and publication of national standards;
- To provide products and quality service certifications and monitor conformity for issued certifications;
- To provide legal, scientific and industrial metrology services;
- To drive the effective implementation of the Made in Rwanda Policy and Management of Made in Rwanda Logo,
- To carry out research in the areas of standards and metrology for the setting up of measurement standards and reference materials in the field of chemical metrology;
- To establish laboratories capable of conducting tests and offering testing services,
- Disseminating information on standards, technical regulations relating to standards and conformity assessment;
- To raise awareness and promote the importance of standards and quality service as tools to improve market access, technology transfer and sustainable development;
- To participate in monitoring standardisation at national, regional and international level;
- To participate in putting in place technical regulations relating to standards;
- To represent the country at the regional and international standardisation organizations;
- To act as reference laboratory in the quality compliance;
- To carry out measurement and comparison of proficiency with same level regional and international institutions;
- To organise training programs in the area of standardisation, metrology and conformity assessment;
- To advise the Government on defining, devising and implementing the standardisation policy;

- To establish and develop relations and collaboration with other institutions at national, regional and international levels with similar mandate, whether public or private.

### **Consolidation Activity**

Explain the role of calibration.

#### **Possible answers**

Calibration plays the following roles:

- Accurate measurement
- Quality compliance
- Improved health and safety of consumers
- compliance with regulatory requirements
- customer satisfaction

### **Extended Activities**

Given the business that you want to start of your choice, what different measures will you implement to maintain quality in business?

#### **Possible answer**

- i. Tracking mistakes, if you are going to commit to quality, first you must define exactly what quality is for example, the process of setting a product's specifications and then sampling a small number of units from the production line to see how closely they measure up to those specifications. There this would act as a guide to track and monitor quality standards of the business.
- ii. Invest in training; training of employees towards quality standards expectations in business is a key. This has to involve going over the definition of quality in detail, and show the employees how you measure quality. Employees need to know what problems you have had in the past, how you corrected these problems, and where the business stands with respect to its quality goals today.
- iii. Create processes or protocols; invest time to establish standard practices for your employees, you can't maintain consistent quality in your products, customer service, or other aspects of your business operations.
- iv. Inspection and monitoring; ensuring that the production and the related business activities are monitored which will help in tracking of quality implementation progress and challenges being faced. This will help in giving the necessary support to the team to ensure quality standards are consistently implemented.
- v. Managing and controlling risks; ensuring that risks are mitigated also will enable the team to produce goods or services without facing challenges. Having in place tools like fire extinguishers to manage fire outbreaks can be helpful in this regard.

- vi. Use of quality raw materials; ensuring that the raw materials are of high quality and can also lead to high quality products produced that are highly preferred by customers.

## End of Unit Assessment

### I. Guidance to the Project Activity

**Project title:** Applying quality standards in business

**Objective(s):** By the end of this project, every student should be able to:

Comply with quality standards in business

**Skills and competencies:** Reporting skills, Critical thinking, Problem solving skills, Communication skills, etc

#### 1. Project activity

- Create a report on how to manage quality in your current business or businesses you intend to start. The report should include the legal business standards to observe in the business

#### Assigning projects to students

- Put students into groups and each student should have a role -Students to assign themselves these roles (4 to 5 depending on your class size)
- Talk to the students about the project to make sure they understand what they need to do.
- Explain to the students how the project is linked to the unit title and the business skills learned in class that they will address in the project
- Explain to the students what you will require them to submit for marking. It could be a model, report or presentation
- Explain when the students will end the project and when they will make presentations

#### Project presentation

Create a legal business report and present it to the class

#### Project Marks and uploading

- Mark and assign scores using the rubric given.
- Upload marks on CA-MIS

### II. Possible answers to other Assessment Questions

#### 1. Reasons for having accurate measurements:

- Safety reasons; for any product made if less or more expected ingredients are used, the product may be catastrophic and harmful to the people. Accurate measurements of the ingredients and raw materials while making products must be observed.
- Consumer protection; measurement, and goods packed by measure, has generally replaced number and simple measures (bucket, plate etc.) as the basis of transaction for a wide range of consumer commodities and products. The increased consistency of these measurements, when adequately controlled, has significantly reduced disputation, and fraud and increased the efficiency of the marketplace.

- Meeting customers preferences; for example, when it comes to clothes, proper size and measurements as per customers' preferences must be taken into consideration. Customers would want to put what suits them according to their preferred size.
- Accurate measurements help entrepreneurs to make proper decisions. For example if the quantity of what customers need is overestimated while making decisions, it may lead to losses as much resources would have gone to waste producing more than what customers need.
- Effective stock control; accurate measurements of quantity to sell by individual businesses provides accurate and effective stock control to facilitate the ordering of new stock.
- Building image; if the business is well known for producing products that conform to accurate measurements for example producing accurate weights of goods builds high image and reputation to the business.

## 2. Meaning of the concepts

- **Quality assurance** is the systematic effort by a business to ensure that its end product (s) satisfies its intended use, meets customers' expectations, and is produced consistently with zero defects.
- **Quality compliance** is either a state of being in accordance with established guidelines or specifications, or the process of becoming so. Businesses in Rwanda, for example, in their production processes have to comply with specifications created by a standards body (Rwanda Standards Board).
- **Quality management** can be defined as the managing structure, responsibilities, procedures, processes, and management resources to implement the principles and action lines needed to achieve the quality objectives of an organization.
- **A quality management system (QMS)** is a formalized system that documents processes, procedures, and responsibilities for achieving quality policies and objectives. Quality Management System includes quality planning, quality improvement initiatives, the establishment of a set of quality policies and objectives that will act as guidelines within an organization.
- **Accreditation** is the process used by countries' regulatory bodies (RSB for Rwanda) to ensure that businesses/organisations maintain minimum standards of quality and integrity regarding measurement and certification requirements governing trade.

3. **NB:** A QMS helps coordinate and direct an organization's activities to meet customer and regulatory requirements and improve its effectiveness and efficiency on a continuous basis. Therefore, this system helps businesses to run effectively and have high standard quality products or services.

**A quality management system (QMS)** is a formalized system that documents processes, procedures, and responsibilities for achieving quality policies and objectives.

The following system can be designed as a QMS for a given business.

- Define and document necessary components of the quality management system. This would include key guidelines and elements of what the business pertakes as quality for example which kind of raw materials will have to be used.
- Define the quality policy. This includes the business' mission that is what customers want and value from the business. This should be given top priority in the business.
- Quality objectives must be communicated to the team and well understood, ISO requires that quality objectives are derived from quality policy and measured.
- Define the product defect; that is what contributes to poor quality, whenever such defects are seen they must be recorded and communicated accordingly.
- Develop the documents for the system. This could be a manual that includes the necessary policies, procedures and forms. ISO 901 2008 requires that organizations have quality manuals.
- Define the quality process; this includes corrective and preventive action process, management review and communication process. In short this involves ways of solving given challenges to quality implementation.
- Determine the training needs; entrepreneurs must identify the gaps within the team so that the workers are trained and supported accordingly to meet and comply with quality standards.
- Use the system. This is the stage when the system is implemented accordingly.
- Measure and monitor performance. Measuring performance happens after implementation and would vary greatly from organization to organization depending on size, potential risk, and environmental impact.
- Take action that improves performance. This is the last step that is implemented and when solutions to the risks are identified as per the quality process, they communicate them to the employees.

**NB:** The above steps are what constitute a quality management system. They must be documented and implemented accordingly.

4. Accreditation aids and promotes trade across borders in the following ways:

- Multilateral arrangements between national accreditation bodies have also helped make accreditation an internationally recognized 'stamp of approval' to demonstrate compliance against agreed standards and requirements which reduces bureaucracy.
- International accreditation agreements help increase the choice of goods and services available on the market and help to ensure that these meet relevant standards of quality and safety, whatever their country of origin.
- Holding accredited conformity assessment results shows credible evidence of conformance with national and international standards and regulations which can differentiate a business from its competitors.

- As accreditation is recognized internationally, it can open doors overseas equally as well as those in the domestic market. Indeed, an increasing number of organizations in both the public and private sectors in domestic markets and overseas are specifying accredited testing, inspection or certification as a precondition to tendering for contracts.
- Accredited conformity assessment can also contribute to the operational efficiency of businesses in other ways, saving time and money by reducing bureaucracy and by helping with risk management and key aspects of decision -making.

# Accounting Prime Books

## Key unit competence

To be able to record appropriately business transactions in prime books.

### 10.1. Unit prerequisites

This unit will equip the students with the ability to record accounting transactions using both single and double entry systems. Students will also be able to record accounting transactions in appropriate accounting prime books. They will build on knowledge and skills acquired from initiation to accounting studied in O' level.

### Guidance to the introductory activity:

- Using an appropriate method, invite students to read the case study from the student's book, share ideas and then answer related questions;
- Guide students' discussions;
- Ask students to present their discussion findings;
- Supplement students' presentations by referring to the possible answers to the introductory activity below and link students' answers to the new lesson.



### Possible answers to Introductory Activity

- a) The accounting system that is appropriate to record cash receipts and payments only is "**Single entry system**"
- b) Appropriate accounting prime books that UMULISA should use to overcome challenges faced by her business are:
  - General journal
  - Purchases journal
  - Sales journal
  - Sales return journal
  - Purchases return journal
  - Appropriate cash book (single/double/triple column cash books).

**Note:** Students are not expected to give right answers to this activity. They will be able to answer it as they progress in the unit.

## 10.2. List of lessons /Subheadings

Lesson title	Learning objectives	Periods
<b>Accounting systems</b> <ul style="list-style-type: none"> <li>Single entry system (recording entries, advantages and disadvantages)</li> <li>Double entry system (accounts format, crediting and debiting)</li> </ul> <b>(Skills lab)</b>	<ul style="list-style-type: none"> <li>Identify the advantages and disadvantages of single and double entry systems</li> <li>Analyse the advantages and disadvantages of single and double entry system</li> <li>Record transactions using single entry system</li> <li>Record transactions using double entry system in a T-account</li> <li>Recognize the importance of recording business transactions</li> </ul>	4
Prime books/Books of original entry	<ul style="list-style-type: none"> <li>Describe different types of journals</li> <li>Describe different types of cash books</li> <li>Record business transactions in appropriate accounting prime books</li> <li>Recognize the use of prime books in daily business operations</li> </ul>	7
End unit assessment	Accounting transactions of small business are appropriately recorded in prime books in accordance to procedures of recording	3

### Lesson One: Accounting systems

#### A. Learning objectives

- Identify the advantages and disadvantages of single and double entry systems
- Analyse the advantages and disadvantages of single and double entry system
- Record transactions using single entry system
- Record transactions using double entry system in a T-account
- Recognize the importance of recording business transactions

#### B. Teaching resources

Flip chart, chalkboard, markers, pens

#### C. Learning activity 10.1

- Using an appropriate method, invite students to read and analyse the transactions in learning activity 10.1 business transactions to decide which are suitable for either single entry system or double entry system.
- Invite students to present their answers (if time allows, you can let all students present) using an appropriate method
- Supplement students' presentations by referring to the possible answers to the learning activity 10.1 below and link students' answers to the new lesson. (Here, you share with them your expert view)





### Possible answers to Learning Activity 10.1

- a) The business of KAMALI (small juice retail business) is suitable for a single-entry system because it is small and doesn't have busy transactions, and it might not be able to hire a qualified accountant to handle accounting matters.
- The business of GAKIRE (Big supermarket) is suitable for a double entry system because it has very many transactions, and might have the financial ability to recruit a competent accountant.

#### b) Advantages & Disadvantages of double entry system:

##### Advantages

- Maximum information can be obtained by the owner of the business and other interested parties.
- Each transaction of revenue and expenses is recorded, ensuring that the correct information regarding income and losses is provided.
- Indicates the financial position of the business on any day.
- Minimises the chance of errors and, if they are committed, they can be located easily.
- Serves as a comprehensive record of the business.
- Ensures the arithmetical accuracy of the books of account
- Shows all the amounts receivable or payable.

##### Disadvantages

- Any events that cannot be expressed in terms of money are not recorded.
- It is sometimes difficult to find errors if the wrong amount is entered in the record.
- The system depends on an accountant's personal judgment, which may be inconsistent or biased.
- Time-consuming and complex to maintain, meaning that it is unsuitable for small businesses

GAKIRE's double entry records using T-accounts for the month of March, 2023

<b>Dr</b>	<b>Purchases account</b>	<b>Cr</b>
2 <sup>nd</sup> : Cash: 100,000		
25 <sup>th</sup> : Cash: 155,000		
Creditor: 45,000		
<b>Dr</b>	<b>Cash account</b>	<b>Cr</b>
5 <sup>th</sup> : Sales: 130,000	2 <sup>nd</sup> : Purchases:100,000	
	25 <sup>th</sup> : Purchases:155,000	
<b>Dr</b>	<b>Kalisa account</b>	<b>Cr</b>
5 <sup>th</sup> : Sales: 20,000		

<b>Dr</b>	<b>Kalisa account</b>		<b>Cr</b>
	5th: Sales: 20,000		
<b>Dr</b>	<b>Sales account</b>		<b>Cr</b>
		5th: Cash: 130,000	
		Kalisa: 20,000	
<b>Dr</b>	<b>Creditor account</b>		<b>Cr</b>
		25th: Sales: 45,000	

## Guidance to the skills lab activity



### Skills Lab Activity

Under the skills lab activity will enable learners to experience how to record accounting information using their real business club transactions.

#### Build

Highlight that businesses use different accounting prime books. Give instructions on how students are going to do with the project activity. Give timelines for students to finish the project activity.

#### Practice

Have students in manageable groups. Distribute the paper on which the skills lab activity is written.

IGISUBIZO business club operates at GS Turashoboye secondary school located in Northern Province. It launched **Feel clean beauty soap**. During the month of April 2022, it carried out the following transactions:

2<sup>nd</sup>: Bought raw material to produce 150 bar soap at 50,000FRW

7<sup>th</sup>: Bought 2 registers and 5 pens for club use 3,000FRW

15<sup>th</sup>: Sold 25 bar soap to the school each at 700FRW

22<sup>nd</sup>: The school paid a half of its debt

26<sup>th</sup>: Bought more raw materials on credit from Kunda & Sons Ltd amounting to 70,000FRW

Record the transactions in IGISUBIZO business club's accounting books using the double entry system of bookkeeping.

Keep moving around to check whether groups are on track.

**Present**

Guide presentations as students present and explain why each transaction is recorded in either accounting prime book. You can use the Gallery walk method to save time and use classroom space effectively.

During presentations, use a question-and-answer approach to stimulate more understanding in the students and make sure to investigate the proper recording of the business club's transactions

**Possible answers:**

Dr= Debit

Cr= Credit

Transaction of 2nd April: Dr Raw materials with 50000FRW and Cr Cash with 50000FRW

7th : Dr Stock of 700 and Cr Sales account with 3000FRW

15th Dr School account as debtors of the SBC and Cr Sales 175000 FRW

22nd : Dr Cash 87500FRW and Cr School account 87500FRW

26t: Dr Raw materials and Cr Kunda & Sons account with 70,000FRW

**Conclusion**

Emphasise that business clubs/entrepreneurs should use accounting prime books properly. Encourage students to initiate the use of accounting prime books (where they were not previously maintained). Provide students with an individual project activity (can be for them to record given business transactions to ensure that each individual student mastered how to record in different accounting prime books

**D. Application activity 10.1**

- Using an appropriate method, invite students to analyse and record the transactions from application activity 10.1 in from the student's book.
- Invite students to present their answers (if time allows, you can let all students present) using an appropriate method
- Supplement students' presentations by referring to the possible answers to the application activity 10.1 below and link students' answers to the new lesson. (Here, you share with them your expert view)



### Possible answers to Application Activity 10.1

Dr	Raw materials account	Cr
	2nd: Cash: 45,000	

Dr	Cash account	Cr
1st: Capital:100,000		2nd: R. materials: 45,000
3rd: Sales: 35,000		

Dr	Capital account	Cr
		1st: Cash: 100,000

Dr	Sales account	Cr
		3rd: Cash : 35,000

## Lesson Two: Prime books/Books of original entry

### A. Learning objectives:

- Describe different types of journals
- Describe different types of cash books
- Record business transactions in appropriate accounting prime books
- Recognize the use of prime books in daily business operations

### B. Teaching resources

Flip chard, chalkboard, markers, pens,

### C. Learning activity 10.2

- Using an appropriate method, invite students read and analyze the transactions in learning activity 10.2 business transactions to decide match transactions with appropriate accounting prime books
- Invite students to present their answers (if time allows, you can let all students present) using an appropriate method
- Supplement students' presentations by referring to the possible answers to the learning activity 10.2 below and link students' answers to the new lesson. (Here, you share with them your expert view)



### Possible answers to Learning Activity 10.2

- i) (c)
- ii) (e)
- iii) (d)
- iv) (b)
- v) (f)
- vi) (a)

#### D. Application activity 10.2

- Using an appropriate method, invite students to analyse and record the transactions from application activity 10.2 in from the student's book.
- Invite students to present their answers (if time allows, you can let all students present) using an appropriate method
- Supplement students' presentations by referring to the possible answers to the application activity 10.2 below and link students' answers to the new lesson. (Here, you share with them your expert view)



### Possible answers to Application Activity 10.2

1.

#### BASASA ENTERPRISE'S PURCHASES JOURNAL FOR THE MONTH OF JULY 2022

Date	Details	Folio	Invoice number	Amount ("000,000" FRW)
1st	Muhirwa	PL1		300
2nd	Kagabo	PL2		340
11th	Mugisha	P L 3		630
16th	Kabera	PL4		230
25th	Rugwiro	PL5		210
31st	Total to be transferred to the purchases account in the general ledger			1,710

**BASASA ENTERPRISE'S PURCHASES RETURNS JOURNAL FOR THE MONTH OF JULY 2022**

Date	Details	Folio	Credit note number	Amount ("000,000" FRW)
5th	Muhirwa	PL1		30
19th	Kagabo	PL2		90
27th	Kabera	PL4		250
31st	Total to be transferred to the return outwards account in the general ledger			370

**BASASA ENTERPRISE'S SALES JOURNAL FOR THE MONTH OF JULY 2022**

Date	Details	Folio	Invoice number	Amount ("000,000" FRW)
3 <sup>rd</sup>	Kalisa	SL1		430
8 <sup>th</sup>	Akaliza	SL2		52
14 <sup>th</sup>	Mukahirwa	SL3		360
23 <sup>rd</sup>	Batamuriza	SL4		320
31 <sup>st</sup>	Total to be transferred to the sales account in the general ledger			1162

**BASASA ENTERPRISE'S SALES RETURNS JOURNAL FOR THE MONTH OF JULY 2022**

Date	Particulars	Folio	Credit note (outgoing)	Amount ("000,000" FRW)
10th	Kalisa	SL1		230
21st	Mukahirwa	SL3		450
31st	Totals to be transferred to the return inwards account in the general ledger			680

2.

Dr

**KAMALIZA ESE'S THREE COLUMN CASH BOOK**

Cr

**MARCH 2023**

Date	Details	FL	Cash	Bank	D.A	Date	Details	FL	Cash	Bank	D.R
1 <sup>st</sup>	Bal. b/f		1,000,000	3,000,000		6 <sup>th</sup>	Purchases		752,000		48,000
3 <sup>rd</sup>	Sales			190,000	10,000	11 <sup>th</sup>	Rent		100,000		
9 <sup>th</sup>	Sales		<u>279,000</u>		21,000	12 <sup>th</sup>	Bank	C	400,000		
12 <sup>th</sup>	Cash			400,000		13 <sup>th</sup>	Transport			100,000	
16 <sup>th</sup>	Sales			<u>368,000</u>		14 <sup>th</sup>	Purchases		120,000		
					<u>32,000</u>	15 <sup>th</sup>	Stationery			390,000	
						31 <sup>st</sup>	Bal. c/d				
Apr.1 <sup>st</sup>	Bal. b/d		<u>2,279,000</u>	<u>3,958,000</u>	<u>63,000</u>				907,000	3,468,000	
			907,000	3,468,000					<u>2,279,000</u>	<u>3,958,000</u>	<u>48,000</u>

**WORKINGS:****March 3<sup>rd</sup>:**

Discount allowed=5100\*200,000=10,000FRW

Amount received = 200,000FRW-10,000FRW=190,000FRW

**March 6<sup>th</sup>:**

Discount received=6100\*800,000=48,000FRW

Amount paid = 800,000FRW-48,000FRW=752,000FRW

**March 9<sup>th</sup>:**

Discount allowed=7100\*300,000=21,000FRW

Amount received = 300,000FRW-21,000FRW=279,000FRW

**March 16<sup>th</sup>:**

Discount allowed=8100\*400,000=32,000FRW

Amount received= 400,000FRW-32,000FRW= 368,000FRW

**10.3. Additional Content**

When a business decides to use specialised journals, the general journal records only transactions which do not have a specialised journal to record them. Transactions to record in the general journal include specifically the following:

- It is used to record the purchase of fixed assets on credit.
- It is used to record the sale of fixed assets on credit.
- It is used in correction of errors made in other subsidiary books.
- It is used to record opening entries. Opening entries represents all those items a business begins with.
- It is used to record closing entries. These include transfers from one account to another in the ledger.
- It is used to record bad debts and depreciation.
- **Bad debts** are parts or all debts which debtors either fail or refuse to pay.

- **Depreciation** simply means loss of value of the assets of the business.
- It is used to record provisions and reserves.
- **Provisions** are part of profits set aside to meet losses arising from specific causes e.g. provision for discount allowed.
- **Reserves** are part of profits that are set aside to meet losses arising from unspecific causes e.g. death, sickness and accident.
- It is used to record other types of transactions that have no specific subsidiary books.

## 10.4. Additional Activities

### Remedial Activities

1. Briefly, explain the advantages and disadvantages of the double entry system of bookkeeping.
2. On September 3<sup>rd</sup>, 2022 a business sold goods amounting to 25,000FRW cash. Record this transaction using a double entry system.

### Possible answers

1. Refer to the student's book 10.1.2
2. The transaction's record is as follows:

Dr	Cash account	Cr
3/9/22: Sales: 25,000		

Dr	Sales account	Cr
	3/9/22: Cash: 25,000	

### Consolidated Activities

Mucyo Enterprise had the following transactions in the month of December 2022. Record them in the appropriate specialised journal.

- 1<sup>st</sup> Bought goods on credit from Kevine, invoice number 06, 48,000FRW
- 5<sup>th</sup> Bought goods on credit from Kellen 36,000FRW
- 10<sup>th</sup> Received an invoice from Gloria 50,000FRW
- 15<sup>th</sup> Bought on credit from Sandrine number 110, 26,000FRW
- 25<sup>th</sup> Credit purchases from Mugwiza 34,000FRW



**Possible answer****MUCYO'S PURCHASES DAY BOOK FOR THE MONTH OF DECEMBER 2022**

Date	Details	Folio	Invoice number	Amount (FRW)
1st	Kevine	PL1		48,000
5th	Kellen	PL2		36,000
10th	Gloria	PL3 PL4		50,000
15th	Sandrine	PL5		26,000
25th	Mugwiza			34,000
31st	Total to be transferred to the purchases account in the general ledger			166,000

**Extended Activities**

Post the information from the following journal to the appropriate ledgers:

**BASASA ENTERPRISE'S PURCHASES RETURNS JOURNAL FOR THE MONTH OF JULY 2022**

Date	Details	Folio	Credit note number	Amount
5th	Muhirwa	PL1		30
19th	Kagabo	PL2		90
27th	Kabera	PL4		200
31 <sup>st</sup>	Total to be transferred to the return outwards account in the general ledger			320

**Possible answer****GENERAL LEDGER**

Dr	Return outward account	Cr
	31st: Creditors: 320	

## PURCHASES LEDGER

Dr	Muhirwa account	Cr
5th: Returns Outward: 30		
Dr	Kagabo account	Cr
19th: Returns Outward: 90		
Dr	Kabera account	Cr
27th: Returns Outward: 200		

## End of Unit Assessment

**I. Guidance to the Project Activity:**

**Project title:** Preparing Journals and cash books

**Objective(s):** By the end of this project, every student should be able to:

Record appropriately business transactions in prime books

**Skills and competencies:** Bookkeeping skills, organisation skills, Communication, problem solving and critical thinking skills, etc.

**1. Project activity**

In teams, record transactions in various journals and cash books using your business club's transactions.

Assigning projects to students

- Put students into groups and each student should have a role -Students to assign themselves these roles (4 to 5 depending on your class size)
- Talk to the students about the project to make sure they understand what they need to do.
- Explain to the students how the projects is linked to the unit title and the business skills learned in class that they will address in the project
- Explain to the students what you will require them to submit for marking. It could be a model, report or presentation
- Explain when the students will end the project and when they will make presentations

**Project presentation:**

Students in teams present journals and cash books for their club's transactions.

**Project Marks and uploading**

- Mark and assign scores using the rubric given.
- Upload marks on CA-MIS

**Possible answers****BUSINESS CLUB****General journal****FOR THE MONTH OF NOVEMBER 2023**

<b>Date</b>	<b>Details</b>	<b>L.F</b>	<b>Debit (FRW)</b>	<b>Credit (FRW)</b>
1 <sup>st</sup>	Cash a/c	G.L1	500	
	Capital a/c	G.L2		500
	(Being capital for the business club)			
	Raw materials a/c			
8 <sup>th</sup>	Karekezi a/c	G.L3	10,000	
	(Being raw materials bought on credit)	G.L4		10,000
	Raw materials a/c			
	Karekezi a/c			
12 <sup>th</sup>	(Being raw materials bought on credit)	G.L3	15,000	
		G.L4		15,000
	Bank a/c			
	Loan (BK) a/c			
	(Being an off. Equipment sold on credit)			
13 <sup>th</sup>		G.L5	100,000	
	Raw materials a/c	G.L6		100,000
	Karemera a/c			
	(Being a loan from BK)			
18 <sup>th</sup>	Raw materials a/c	G.L3	10,000	
	Karemera a/c	G.L5		10,000
	(Being raw materials bought on credit)			
19 <sup>th</sup>		G.L3	4,000	
		G.L5		4,000
<b>31st</b>	<b>Total</b>		<b>139,500</b>	<b>139,500</b>

**BUSINESS CLUB****Sales journal****FOR THE MONTH OF DECEMBER 2023**

<b>Date</b>	<b>Details</b>	<b>L.F</b>	<b>Invoice no</b>	<b>Amount (FRW)</b>
6th	Kamali	S.L1		20,000
10th	Savana school	S.L2		50,000
21st	Kwizera	S.L3		55,000
<b>31st</b>	<b>Total</b>			<b>125,000</b>

**BUSINESS CLUB****Return inwards journal****FOR THE MONTH OF DECEMBER 2023**

<b>Date</b>	<b>Details</b>	<b>L.F</b>	<b>Credit note no</b>	<b>Amount (FRW)</b>
22nd	Kwizera	S.L3		15,000
23rd	Savanna school	S.L2		5,000
<b>31st</b>	<b>Total</b>			<b>20,000</b>

**II. Possible answers to other Assessment Questions**

1. b
2. d
3. c & e
4. d
5. b
6. b
7. b
8. d
9. (give this to students for assignment and research).

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