



Republic of Zambia

BUSINESS STUDIES SYLLABUS

GRADE 8 – 9



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PREFACE

The Business Studies syllabus has been prepared and produced against the background and needs of the Education Sector and Vision 2030 which emphasis on Zambia being a prosperous middle income country by 2030. It is also in line with the structure of the Reviewed Curriculum Framework. The syllabus underscores the importance of Business Studies in national development in relation to outcome based education. The approach adopted in this syllabus seeks to link education to the real life experiences as it gives learners skills to access, criticize, analyse and practically apply knowledge. Learners are given practical experiences during the teaching and learning processes that help them gain life skills. This means that everything that the teacher does must be focused on what they want learners to know, understand and be able to do successfully. When teachers plan and teach they should focus on helping learners acquire the necessary knowledge, values, skills, and positive attitudes that will enable them achieve the desired outcomes.

Teachers must establish challenging standards of performance for all learners to encourage them engage in successful learning. When learners experience success, it reinforces their learning, builds their confidence and encourages them to accept further learning challenges.

Intellectual ability is something expected of all learners. It is not a preserve of a few learners. Therefore, teachers must provide expanded opportunities for all learners. This principle is based on the understanding that not all learners can learn the same thing in the same way and at the same pace.

Therefore, it can be concluded that in Outcomes-Based Education, learning outcomes comprise the knowledge, values, skills and positive attitudes that learners should acquire to enable them reach their full potential and lead successful and fulfilling lives as individuals and become useful members of the community. Outcomes-Based Education is an approach that focuses and calls for holistic organisation of the learning processes and institutions. It requires that administrators, teachers and learners focus their attention and efforts on the desired results.

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RATIONALE

Business Education aims at providing the learner with some basic knowledge, productive skills and positive values and attitudes on financial, commercial and entrepreneurial ideas necessary for making effective economic and social decisions. This will assist in developing the learner's interest and talent in business through critical evaluation rather than by just accepting information as facts. It will also assist the learner to appreciate business education as a tool for national development.

AIMS OF TEACHING THE SUBJECT

This syllabus aims at:

- presenting usable skills with emphasis on aspects of Business knowledge, skills and values relevant to the acquisition of business skills;
- providing the pupil with some basic knowledge of financial transactions and records necessary for making effective economic and ethical decisions;
- developing a positive attitude towards business as a sustainable activity in which employable skills and high standards of management to enable them go into the world of business with self-assurance.

GENERAL OBJECTIVES OF BUSINESS STUDIES SYLLABUS

- a) Applying entrepreneurial knowledge, skills, positive attitudes and values to accomplish greater achievements in life
- b) Providing for the understanding of simple and small scale businesses.
- c) Acquiring the required knowledge, values and skills in various fields related to financial matters and office procedures.
- d) Performing elementary financial and office procedural tasks competently
- e) Analysing economic and social problems and suggested economic solutions

TEACHING METHODOLOGIES

The methodologies to be used shall be:

- a) Teacher exposition
- b) Question and answers
- c) Group/pair activities
- d) Educational visits (visits to various relevant sites)
- e) Teaching/learning aids to help pupils understand the topics
- f) Role play
- g) Debate

TIME ALLOCATION

The Business Studies syllabus comprises of a two-year course thus, Grade 8 and 9. Four (4) periods of 40 minutes each per week arranged as one (1) double and two (2) singles.

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GRADE 8 BUSINESS STUDIES

KEY COMPETENCES:

- Exhibit ability to interpret organisational chart
- Demonstrate acceptable office etiquette
- Demonstrate qualities of a good entrepreneur
- Show ability to prepare a business plan
- Show ability to use office stationary and equipment
- Exhibit the ability to draw different types of business documents
- Record business transactions in the books of original entry
- Ability to prepare Trial Balances

GENERAL OUTCOME(S): Acquire basic knowledge, skills and values of an office

S/N	Topic	Sub-Topic	Specific Outcome	Content		
				Knowledge	Skills	Values
8	8.1 An Office		8.1.1.1.State the functions of an office	<ul style="list-style-type: none"> • Computing • Analyzing data • Storing data • Planning 	<ul style="list-style-type: none"> • Sending and Receiving of mail 	<ul style="list-style-type: none"> • Appreciation • Awareness
			8.1.1.2.Identify the types of offices	<ul style="list-style-type: none"> • Open plan Office • Closed plan Office 	<ul style="list-style-type: none"> • Identifying different types of offices 	<ul style="list-style-type: none"> • Appreciation • Awareness
		8.1.1. Organizational Chart	8.1.1.1. Interpret an organizational chart	<ul style="list-style-type: none"> • Administration • Accounts/Finance • Human Resource • Marketing/Advertising/Sales • Procurement/Purchasing • Maintenance/Engineering • Transport and logistics • Legal 	<ul style="list-style-type: none"> • Interpreting organizational chart • Analytical 	<ul style="list-style-type: none"> • Articulacy • Capability • Awareness
		8.1.2. Job opportunities	8.1.2.1.Identify the job opportunities available	<ul style="list-style-type: none"> • Accounts clerks • Registry clerks • Data entry operators • Stenographers/typists • Office orderly/office messenger • Entrepreneurship 	<ul style="list-style-type: none"> • Identifying job opportunities 	<ul style="list-style-type: none"> • Awareness • Knowledge
		8.1.3 Office Etiquette	8.1.3.1. Demonstrate acceptable office etiquette	<ul style="list-style-type: none"> • Appearance • Reliability • Punctuality • Loyalty • Courtesy • Responsibility 	<ul style="list-style-type: none"> • Identifying • Application 	<ul style="list-style-type: none"> • Neatness • Punctuality • Loyalty • Reliability • Responsibility • Descriptiveness • Friendliness

GENERAL OUTCOME(S): Acquire knowledge, skills and values of entrepreneurship

S/N	TOPIC	SUB-TOPIC	SPECIFIC OUTCOMES	CONTENT		
				Knowledge	Skills	Values
	8.2 Entrepreneurship	8.2.1. Entrepreneur	8.2.0.1. Explain entrepreneurship 8.2.0.2. Explain advantages and disadvantages of entrepreneurship 8.2.1.1. Demonstrate qualities of a good entrepreneur (characteristics)	<ul style="list-style-type: none"> • Meaning of entrepreneurship • Advantages: • Creativity • Personal satisfaction • Independent • Enjoy profits • Job security • Status • Disadvantages: • Possible of loss of invested capital • Low incomes • Long working hours • Routine chores • Dependent on employee actions • Must take risks. 	<ul style="list-style-type: none"> • Identifying 	<ul style="list-style-type: none"> • Appreciating entrepreneurship • Knowledge • Understanding

S/N	TOPIC	SUB-TOPIC	SPECIFIC OUTCOMES	CONTENT		
				Knowledge	Skills	Values
		8.2.2. Entrepreneurial Activities	8.2.2.1. State ways of strengthening entrepreneurial abilities	<ul style="list-style-type: none"> • Help from people: friends, family, other business people • Observe successful business people • Training • Communication • Reading books • Activities being done in the community. • Activities (e.g. farming, fishing, poultry, bee keeping, dairy, selling, transport, hair salon(All entrepreneurial activities) 		
		8.2.2.2. Describe entrepreneurial activities found in the community				
		8.2.3. Reasons for entrepreneurship	8.2.3.1. Explain reasons for entrepreneurship			

S/N	TOPIC	SUB-TOPIC	SPECIFIC OUTCOMES	CONTENT		
				Knowledge	Skills	Values
				<ul style="list-style-type: none"> • Ensure innovation and creativity • Encourage grass root development • Social progress • Growth • National development • Self reliance • Flexibility • Employer (self) 		
		8.2.4. Types of Businesses	8.2.4.1. Identify different types of businesses	<ul style="list-style-type: none"> • Sole Trader • Partnerships • Cooperatives 		
		8.2.5. Business Idea	8.2.5.1. Identify sources of business ideas	<ul style="list-style-type: none"> • Self • Friends • Family members • Books • Media • Existing businesses 		
		8.2.6. SWOT Analysis	8.2.6.1. Explain SWOT analysis	<ul style="list-style-type: none"> • Strengths of the new idea • Weaknesses of the new idea • Opportunities of a new idea • Threats of a new idea 		

S/N	TOPIC	SUB-TOPIC	SPECIFIC OUTCOMES	CONTENT		
				Knowledge	Skills	Values
		8.2.7. Company Formation	8.2.7.1. Describe factors to consider before forming a company	Factors: <ul style="list-style-type: none"> • Locality • Start up capital • Trading hours • Source of raw materials • Competitors • Advertising • Banking 		
			8.2.7.2. Describe the documents needed for the formation of different types of businesses.			
		8.2.8. Marketing and Pricing	8.2.8.1. State marketing strategies	<ul style="list-style-type: none"> • Meaning of marketing • Marketing strategies • Market assessment • Tools used in market research • Marketing management 		
			8.2.8.2. State pricing strategies	<ul style="list-style-type: none"> • Meaning of pricing 		

S/N	TOPIC	SUB-TOPIC	SPECIFIC OUTCOMES	CONTENT		
				Knowledge	Skills	Values
		8.2.9. Business Plan	<p>8.2.9.1. Explain the contents of a business plan</p> <p>8.2.9.2. Describe the functions of a business plan</p>	<ul style="list-style-type: none"> • Pricing strategies • Penetration pricing • Psychological pricing • Discounting • Competitive pricing <p>Contents of a business plan:</p> <ul style="list-style-type: none"> • Executive summary • Business idea • Marketing plan • Form of business • Staff • Legal responsibilities and Insurance • Costing items • Financial planning • Required start-up capital • source of start up capital etc • Provides more clearer and organised business ideas • Leads to putting down of ideas into written documents • An operational plan • Used for sourcing loans 		

S/N	TOPIC	SUB-TOPIC	SPECIFIC OUTCOMES	CONTENT		
				Knowledge	Skills	Values
		8.2.10. Financing businesses	8.2.10.1. Explain ways of financing businesses	from lending institutions <ul style="list-style-type: none"> • Helps to determine viability of business idea • Provides an answer as to the profitability of the business 		
		8.2.10. Desirable business ethics	8.2.10.1. Explain desirable business ethics	<ul style="list-style-type: none"> • Savings • Bank loans • Borrowing from friends or family members • Leasing • Honest • Integrity • Fairness • Loyalty • Dependence • Flexible • Punctual • Responsible 		

GENERAL OUTCOME(S): Develop an understanding of different types of office stationery, equipment and their uses

S/N	Topic	Sub-Topic	Specific Outcome	Content		
				Knowledge	Skills	Values
8.3	Office Stationery and Equipment	8.3.1 Stationery and uses	8.3.1.1. Identify the different types of stationery 8.3.1.2. Use office stationery 8.3.1.3. Store office stationery safely	<ul style="list-style-type: none"> • paper • pens • rulers • envelopes • rubbers • stencils • ink/toner • carbon papers • correction fluid • filling clips • pins • etc. 	<ul style="list-style-type: none"> • Storing • Using 	<ul style="list-style-type: none"> • Carefulness • Capability • Efficiency

		8.3.2 Office equipment and uses	8.3.2.1. Identify the different types of office equipment 8.3.2.2. State the proper use of each office equipment 8.3.2.3. Store office equipment appropriately 8.4.2.4. Demonstrate the use of office equipment 8.4.2.5. Operate/use office equipment	<ul style="list-style-type: none"> • typewriters • ink duplicators • filing cabinets • staplers • hole punchers • telephones • telex machine • intercoms • desk calendar • date stamp • franking machine • calculating machine • photocopier • Copy printer • Computer • etc 	<ul style="list-style-type: none"> • Storing • Operating 	<ul style="list-style-type: none"> • Carefulness • Capability • Efficiency
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GENERAL OUTCOME(S): Record business transactions from business documents into books of accounts

S/N	Topic	Sub-Topic	Specific Outcome	Content		
				Knowledge	Skills	Values
8.4	Business Transactions	8.4.1 Types of Business Transactions	8.4.1.1. Identify different types of business transactions 8.4.1.2. Distinguish the different types of business transactions	<ul style="list-style-type: none"> • Cash (Cash/Bank) • Credit • Barter 		<ul style="list-style-type: none"> • Understanding business transactions
8.5	Source Documents		8.5.0.1 Identify the different types of source (business) documents 8.5.0.2. Draw different types of source documents 8.5.0.3. Fill in details in business documents correctly	<ul style="list-style-type: none"> • Enquiry • Order/Quotation/Catalogues • Estimates/Tender • Advice Note • Invoice • Receipts/Cash Sale • Petty Cash Voucher • Debit Note/Credit Note • Delivery /Consignment Notes • Cheque • Cheque Counter foil/Cheque Stabs 	<ul style="list-style-type: none"> • Drawing • Filling in 	<ul style="list-style-type: none"> • Correctness • Neatness • Accuracy • Trustworthy • Integrity

S/N	Topic	Sub-Topic	Specific Outcome	Content		
				Knowledge	Skills	Values
8.6	Books of Original Entry	8.6.1 Types of Books of Original Entry	8.6.1.1. Identify the books of original entry 8.6.1.2. Record business transactions in the books of original entry	<ul style="list-style-type: none"> • Purchases Day Book • Sales Day Book • Journal Proper/General Journal • Returns Inwards/Sales Returns • Returns Outwards/Purchases Returns • Cash Book(One, Two and Three Column) • Petty Cash Book (Imprest System) 	<ul style="list-style-type: none"> • Recording 	<ul style="list-style-type: none"> • Correctness • Neatness • Accuracy • Reasoning
8.7	Ledger		8.7.0.1. Identify the different types of ledgers 8.7.0.2. Post the transactions using the principle of double entry	<ul style="list-style-type: none"> • General Ledger • Purchases Ledger • Sales Ledger 	<ul style="list-style-type: none"> • Posting (Recording) 	<ul style="list-style-type: none"> • Accuracy • Neatness • Balancing
8.8	Trial Balance	8.8.1 Use of the Trial Balance	8.8.1.1. Prepare the Trial Balance	<ul style="list-style-type: none"> • Trial Balance • Checking arithmetical errors of the ledger accounts • Checking completion of double entry • Balancing 		<ul style="list-style-type: none"> • Accuracy • Neatness • Balancing

GRADE 9 BUSINESS STUDIES

KEY COMPETENCES

- Show ability to prepare Final Accounts
- Show ability to prepare wages and salaries for workers
- Show ability to prepare personal budgets
- Demonstrate ability to use services offered in financial institutions
- Demonstrate ability to use different types of filing methods and equipment
- Demonstrate ability to use postal and telecommunication services
- Exhibit ability to explain commonly used business abbreviations
- Demonstrate ability to manage a business

GENERAL OUTCOME(S): Acquire knowledge, skills and values on the preparation of final accounts

S/N	Topic	Sub-Topic	Specific Outcome	Content		
				Knowledge	Skills	Values
9.1	Final Accounts	9.1.1 Trading Account (Income Statement)	9.1.1.1. Prepare trading account 9.1.1.2. Calculate gross profit/loss	<ul style="list-style-type: none"> • Trading Account • Turnover (Net Sales) • Cost of Sales • Gross Profit/Loss 	<ul style="list-style-type: none"> • Preparing • Calculating 	<ul style="list-style-type: none"> • Accuracy • Trustworthy • Integrity • Consistency • Logic • Neatness
		9.1.2 Profit and Loss Account (Income statement)	9.1.2.1. Prepare profit and loss account 9.1.2.2. Calculate net profit/loss	<ul style="list-style-type: none"> • Profit and Loss Account • Income • Expenses • Net Profit/Loss 	<ul style="list-style-type: none"> • Preparing • Calculating 	<ul style="list-style-type: none"> • Accuracy • Trustworthy • Integrity • Consistency • Logic • Neatness
		9.1.3 Balance Sheet (Statement of Financial Position)	9.1.3.1. Prepare Balance Sheet 9.1.3.2. Calculate Capitals	<ul style="list-style-type: none"> • Balance Sheet • Capital (all types of capitals) • Assets: <ul style="list-style-type: none"> ○ Fixed ○ Current • Liabilities <ul style="list-style-type: none"> Long Term Current 	<ul style="list-style-type: none"> • Preparing • Calculating 	<ul style="list-style-type: none"> • Accuracy • Trustworthy • Integrity • Consistency • Logic • Neatness • Balancing

GENERAL OUTCOME(S): Acquire knowledge, skills and values on the preparation of wages and salaries for workers

S/N	Topic	Sub-Topic	Specific Outcome	Content		
				Knowledge	Skills	Values
9.2	Wages and Salaries	9.2.1.Wages and Salaries	9.2.1.1. Explain wages and salaries 9.2.1.2.Prepare Time Cards 9.2.1.3. Prepare wage sheets 9.2.1.4. Prepare pay slips 9.2.1.5. Calculate gross/net pay	<ul style="list-style-type: none"> • Wage • Salary • The Time Card • Wage Sheet • Pay slips • Deductions: <ul style="list-style-type: none"> - Voluntary - Statutory 	<ul style="list-style-type: none"> • Calculating 	<ul style="list-style-type: none"> • Analyzing • Accuracy • Trustworthy

GENERAL OUTCOME(S): Develop an understanding of personal financial management

S/N	Topic	Sub-Topic	Specific Outcome	Content		
				Knowledge	Skills	Values
9.3	Personal Financial management	9.3.1.Savings	9.3.1.1.Explain personal financial	<ul style="list-style-type: none"> • Goal setting • Savings: Personal bank Account, traditional methods 	<ul style="list-style-type: none"> • Goal setting • Saving • Financial management 	<ul style="list-style-type: none"> • Decision making • Discipline • Culture • Critical thinking
		9.3.2 Investments	9.3.2.1. The methods of Investment.	<ul style="list-style-type: none"> • Entrepreneurship • Running a small business • Farming • Bonds • Shares 	<ul style="list-style-type: none"> • Entrepreneurship 	
		9.3.3. Budgeting	9.3.3.1.Describe types of budget	<ul style="list-style-type: none"> • Individual (personal) • Home • National 	<ul style="list-style-type: none"> • Budgeting 	
			9.3.3.2 Explain reasons for budgeting	<ul style="list-style-type: none"> • Control measure • Guide • Transparency etc 		

GENERAL OUTCOME(S):

Create an understanding of different types of financial institutions, services offered, types of accounts and documents used.

S/N	Topic	Sub-Topic	Specific Outcome	Content		
				Knowledge	Skills	Values
9.4	Banking	9.4.1 Types of Financial Institutions 9.4.2 Services offered by financial institutions	9.4.1.1. Identify different types of financial institutions 9.4.2.1. Identify the services offered by financial institutions 9.4.2.2. Explain the services offered by financial institutions	<ul style="list-style-type: none"> • Commercial Banks • Building Society • Credit Union and Savings Associations • National Savings and Credit Bank • Micro Finance Companies • Bureau De-change • Banking • Loan facilities • Issuance of foreign exchange • Bank transfers • Credit transfer • Direct debit • Standing orders • ATM facility • Point of sale (POS) • Any other services 		<ul style="list-style-type: none"> • Awareness • Appreciation • Awareness • Capability • Appreciation
		9.4.3 Types of Accounts	9.4.3.1. Identify types of accounts offered by financial institutions	<ul style="list-style-type: none"> • Current Account • Savings Account • Deposit Account • Save as you earn • Investments Account (Building Societies) 		<ul style="list-style-type: none"> • Awareness • Appreciation

		9.4.4 Documents used in Banking	9.4.4.1. Identify types of documents used in banking 9.4.4.2. Draw documents used in banking 9.4.4.3. Fill in documents used in banking	<ul style="list-style-type: none"> • Bank statement • Pay-in-slip • Withdrawal slip • Deposit slip • Cheque Book • ATM Cards 	<ul style="list-style-type: none"> • Drawing • Filling in 	<ul style="list-style-type: none"> • Awareness • Appreciation • Honesty • Accuracy • Carefulness
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GENERAL OUTCOME(S): Develop an understanding of different types of insurance

S/N	Topic	Sub-Topic	Specific Outcome	Content		
				Knowledge	Skills	Values
9.5	Insurance	9.5.1.Types of Insurance	9.5.1.1. Outline types of insurance covers	<ul style="list-style-type: none"> • General insurance • Long term insurance 		<ul style="list-style-type: none"> • Awareness • Appreciation • Knowledge

GENERAL OUTCOME(S): Acquire knowledge, skills and values on systems, methods and equipment used in filing

S/N	Topic	Sub-Topic	Specific Outcome	Content		
				Knowledge	Skills	Values
9.6	Filing	9.6.1 Filing Systems	9.6.1.1. Identify filing systems	<ul style="list-style-type: none"> • Filing • Central • Departmental 		<ul style="list-style-type: none"> • Awareness • Knowledge
		9.6.2 Filing Methods	9.6.2.1. Identify the methods of filing 9.6.2.2. Practice the different types of filing	<ul style="list-style-type: none"> • Alphabetical • Geographical • Numerical • Chronological • Subject 		<ul style="list-style-type: none"> • Carefulness • Competence • Attention to details • Consistency
		9.6.3 Filing Equipment	9.6.3.1. Identify types of filing equipment	<ul style="list-style-type: none"> • Spike • Flat • Box • Vertical • Lateral 	<ul style="list-style-type: none"> • Record keeping 	<ul style="list-style-type: none"> • Carefulness • Tidiness

GENERAL OUTCOME(S): Acquire knowledge, skills and values of using postal & telecommunication services

S/N	Topic	Sub-Topic	Specific Outcome	Content		
				Knowledge	Skills	Values
9.7	Postal and Telecommunication Services	9.7.1 Postal Services	9.7.1.1. Identify postal services 9.7.1.2. Practice use of postal services 9.7.1.3. Use postal services	<ul style="list-style-type: none"> • Mail • Courier services • Poste Restante • Railex • Express • Registered • Datapost • Parcels • Business Reply • Cards • Circulars • Printed Matter • Money Orders • Money transfer • Postal Orders • Cash on Delivery • Post Boxes and Private Bags • Free Post • Franking 	<ul style="list-style-type: none"> • Communication 	<ul style="list-style-type: none"> • Efficiency • Carefulness • Knowledge • Appreciation

		9.7.2 Telecommunication services	<p>9.7.2.1. Identify telecommunication services</p> <p>9.7.2.2. Practice use of telecommunication services</p> <p>9.7.2.3. Use telecommunication services</p>	<ul style="list-style-type: none"> • Telephone • Telex • Telegram • Phonograms • Radio Messages • Photo Telegrams (Fax) • Mobile Phones • Internet 	<ul style="list-style-type: none"> • Communication 	<ul style="list-style-type: none"> • Efficiency • Carefulness • Politeness • Cheerfulness • Clarity • Friendliness • Knowledge
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GENERAL OUTCOME(S): Develop an understanding of commonly used business abbreviations

S/N	Topic	Sub-Topic	Specific Outcome	Content		
				Knowledge	Skills	Values
9.8	Commonly used Business Abbreviations	9.8.1 Business Abbreviations	9..8.1.1. Identify the commonly used business abbreviations	A/c Account Bal. Balance B/d. Brought down B/f Brought forward C.A.I. Cash Against Invoice C.W.O. Cash With Order c/d. Carried down c/f. Carried forward chq. Cheque Co. Company etc		<ul style="list-style-type: none"> • Correctness • Carefulness • Concentration

GENERAL OUTCOME(S): Acquire knowledge, skills and values of Managing a business

S/N	TOPIC	SUB-TOPIC	SPECIFIC OUTCOMES	CONTENT		
				Knowledge	Skills	Values
9.9	Entrepreneurship	9.9.1. Business management	9.9.1.1. Prepare a business management sheet 9.9.1.2. Fill in the management sheet	<ul style="list-style-type: none"> • Financial control • Production of goods and services • Quality control • Stock control • Marketing • Selling of goods and services • Record keeping • Banking • Packing • Grading • Pricing • Investing and expanding • Resources • Time • clients 	<ul style="list-style-type: none"> • Preparing a business management sheet • Filling in a business management sheet 	<ul style="list-style-type: none"> • Appreciating • Knowledge • Understanding
		9.9.2 Managing Business Finances	9.9.2.1. .Running a business Account	<ul style="list-style-type: none"> • Financial Control • Banking: <ul style="list-style-type: none"> - Deposits - Withdrawals - Loans • Types of business Accounts 	<ul style="list-style-type: none"> • Controlling 	<ul style="list-style-type: none"> • Knowledge • Awareness • Discipline • Banking
		9.9.3 Keeping Financial Records	9.9.3.1. Explain basic financial records 9.9.3.2. Prepare basic financial records	<ul style="list-style-type: none"> • Income and Expenditure records • Balance Sheets • Business reports 	<ul style="list-style-type: none"> • Recording business transactions 	<ul style="list-style-type: none"> • Knowledge

S/N	TOPIC	SUB-TOPIC	SPECIFIC OUTCOMES	CONTENT		
				Knowledge	Skills	Values
		9.9.4 Dissolution of Companies	9.9.4.1. State reasons for dissolving companies	<ul style="list-style-type: none"> • End of time frame • Pay back of start up capital • Sharing of profits 		<ul style="list-style-type: none"> • Awareness • Knowledge
		9.9.5 Careers	9.9.5.1. Identify different careers	<ul style="list-style-type: none"> • Expressive arts • Scientific • Plants and animals • Protective • Mechanical • Industrial • Office work • Selling • Tourism 		