



REPUBLIC OF KENYA
MINISTRY OF EDUCATION

JUNIOR SECONDARY SCHOOL CURRICULUM DESIGN

GRADE 7

BUSINESS STUDIES



KENYA INSTITUTE OF CURRICULUM DEVELOPMENT
2021

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FOREWORD

Curriculum is a tool which a country employs to empower its citizens. The Kenya Institute of Curriculum Development in meeting its core mandate *‘to develop curriculum and curriculum support materials’* has spearheaded curriculum reforms in the education sector. The reforms are based on rigorous research, monitoring and evaluation activities conducted on the 8-4-4 system of education to inform the Competency Based Curriculum through a phase-in phase-out model. The reforms were informed by the Summative Evaluation Survey (2009), Needs Assessment Study (2016) and the Task Force Report on Re-alignment of Education Sector (2012), 21st century learning and approaches, the East Africa Protocol on harmonisation of education, among many others.

The curriculum reforms aim at meeting the needs of the Kenyan society by aligning the curriculum to the Constitution of Kenya 2010, the Kenya Vision 2030 and the East African Protocol, among other policy requirements as documented by the Sessional Paper No. 1 of 2019 on ‘Reforming Education and Training in Kenya for Sustainable Development’. The reforms adopted the Competency-Based Curriculum (CBC) to achieve development of requisite knowledge, skills, values and attitudes that will drive the country’s future generations as documented by the Basic Education Curriculum Framework (BECF). Towards achieving the mission of the Basic Education, the Ministry of Education has successfully and progressively rolled out curriculum implementation for Early Years Education, Grades 4 and 5. The roll out for Grade 6 and Junior Secondary (Grade 7-9) will subsequently follow.

It is my hope that the curriculum designs for Grade 7 will guide the teachers, among other educational stakeholders, for progressive achievement of the curriculum vision which seeks to have engaged, empowered and ethical citizens.

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PREFACE

The Government of Kenya embarked on the national implementation of the Competency Based Curriculum in January, 2019 for Early Years Education (Pre-Primary 1 and 2, and Lower Primary Grade 1, 2 and 3). The implementation progressed to Upper Primary (Grade 4, 5 and 6) based on the reorganization of the Basic Education structure. Grade 7 curriculum furthers implementation of the Competency-Based curriculum to Junior Secondary education level. This level marks the zenith of Middle School education whose main feature is to offer a broad opportunity for the learner to explore talents, interests and abilities before selection of pathways and tracks in Senior Secondary education level.

The Grade 7 curriculum designs for the respective learning areas will enable the development of twenty first century competencies. Ultimately, this will lead to the realization of the vision and mission of the Competency-Based curriculum as documented in the Basic Education Curriculum Framework (KICD, 2017).

It is my hope that all government agencies among other stakeholders in education will use the designs to guide effective and efficient implementation of the learning activities as well as provide relevant feedback on various aspects of the curriculum. Successful implementation of the Grade 7 curriculum will be a significant milestone towards realization of the curriculum mission ‘Nurturing Every Learner’s Potential’.

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ACKNOWLEDGEMENT

The Kenya Institute of Curriculum Development (KICD) Act Number 4 of 2013 (Revised 2019) mandates the Institute to develop curricula and curriculum support materials for basic and tertiary education and training, below the university. The curriculum development process for any level involves thorough research, international benchmarking, and robust stakeholder engagement. Through this systematic and consultative process, KICD conceptualised the Competency Based Curriculum (CBC) as captured in the Basic Education Curriculum Framework (BECF). The CBC responds to the demands of the 21st Century and the aspirations captured in the Constitution of Kenya 2010, Kenya Vision 2030, East African Commission Protocol and the United Nations Sustainable Development Goals.

The Kenya Institute of Curriculum Development has developed the Grade 7 curriculum designs taking cognisance of the tenets of the CBC, key among them being the need to ensure that learners are provided with learning experiences that call for higher order thinking, thereby ensuring they become engaged, empowered and ethical citizens as articulated in the BECF Vision. The Grade 7 designs also provide opportunities for learners to develop the core competencies as well as engage in Community Service Learning. The designs present assessment rubrics linked to sub strands in the individual subjects. Teachers are encouraged to use varied assessment tools when assessing learners.

KICD obtains its funding from the Government of Kenya to enable the achievement of its mandate and implementation of the Government and Sector (Ministry of Education (MoE) plans. The Institute also receives support from development partners targeting specific programmes. The Grade 7 curriculum designs have been developed with the support of the World Bank through the Kenya Secondary Education Quality Improvement Program (SEQIP) commissioned by the MoE. The Institute is grateful for the support accorded to the process by the Government of Kenya, through the MoE and the development partners for the policy, resource, and logistical support.

I acknowledge the KICD curriculum developers and other staff, teachers and all the educators who participated, as panelists, in the development of the designs. I also appreciate the contribution of the Semi-Autonomous Government



Agencies (SAGAs) and representatives of various stakeholders for their various roles in the development of the Grade 7 curriculum designs.

My special thanks to the Cabinet Secretary, Ministry of Education; the Principal Secretary State Department of Early Learning and Basic Education; the Secretary, Teachers' Service Commission (TSC) and the Chief Executive Officer, Kenya National Examinations Council (KNEC) for their support in the process. Finally, I am grateful to the KICD Governing Council for their consistent guidance during the development of the curriculum designs. The Institute assures all curriculum implementers, parents, and other stakeholders that the designs will ensure effective implementation of the CBC at Grade 7.

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TIME ALLOCATION

	Subject	Number of Lessons Per Week (40 minutes per lesson)
1.	English	5
2.	Kiswahili/KSL	4
3.	Mathematics	5
4.	Integrated Science	4
5.	Health Education	2
6.	Pre technical and Pre vocational Education	5
7.	Social Studies	3
8.	Religious Education (CRE/IRE/HRE)	2
9.	Business Studies	3
10.	Agriculture	3
11.	Life Skills Education	1
12.	Sports and Physical Education	2
13.	Optional Subject	3
14.	Optional Subject	3
	Total	45



NATIONAL GOALS OF EDUCATION

Education in Kenya should:

i) Foster nationalism and patriotism and promote national unity.

Kenya's people belong to different communities, races and religions, but these differences need not divide them. They must be able to live and interact as Kenyans. It is a paramount duty of education to help young people acquire this sense of nationhood by removing conflicts and promoting positive attitudes of mutual respect which enable them to live together in harmony and foster patriotism in order to make a positive contribution to the life of the nation.

ii) Promote the social, economic, technological and industrial needs for national development.

Education should prepare the youth of the country to play an effective and productive role in the life of the nation.

a) Social Needs

Education in Kenya must prepare children for changes in attitudes and relationships which are necessary for the smooth progress of a rapidly developing modern economy. There is bound to be a silent social revolution following in the wake of rapid modernization. Education should assist our youth to adapt to this change.

b) Economic Needs

Education in Kenya should produce citizens with the skills, knowledge, expertise and personal qualities that are required to support a growing economy. Kenya is building up a modern and independent economy which is in need of an adequate and relevant domestic workforce.

c) Technological and Industrial Needs

Education in Kenya should provide learners with the necessary skills and attitudes for industrial development. Kenya recognizes the rapid industrial and technological changes taking place, especially in the developed world. We can only be part of this development if our education system is deliberately focused on the knowledge, skills and attitudes that will prepare our young people for these changing global trends.



iii) Promote individual development and self-fulfillment

Education should provide opportunities for the fullest development of individual talents and personality. It should help children to develop their potential interests and abilities. A vital aspect of individual development is the building of character.

iv) Promote sound moral and religious values.

Education should provide for the development of knowledge, skills and attitudes that will enhance the acquisition of sound moral values and help children to grow up into self-disciplined, self-reliant and integrated citizens.

v) Promote social equality and responsibility.

Education should promote social equality and foster a sense of social responsibility within an education system which provides equal educational opportunities for all. It should give all children varied and challenging opportunities for collective activities and corporate social service irrespective of gender, ability or geographical environment.

vi) Promote respect for and development of Kenya's rich and varied cultures.

Education should instill in the youth of Kenya an understanding of past and present cultures and their valid place in contemporary society. Children should be able to blend the best of traditional values with the changing requirements that must follow rapid development in order to build a stable and modern society.

vii) Promote international consciousness and foster positive attitudes towards other nations.

Kenya is part of the international community. It is part of the complicated and interdependent network of peoples and nations. Education should therefore lead the youth of the country to accept membership of this international community with all the obligations and responsibilities, rights and benefits that this membership entails.



viii. Promote positive attitudes towards good health and environmental protection.

Education should inculcate in young people the value of good health in order for them to avoid indulging in activities that will lead to physical or mental ill health. It should foster positive attitudes towards environmental development and conservation. It should lead the youth of Kenya to appreciate the need for a healthy environment.

DRAFT



LEARNING OUTCOMES FOR MIDDLE SCHOOL

By the end of Middle School, the learner should be able to:

1. Apply literacy, numeracy and logical thinking skills for appropriate self-expression.
2. Communicate effectively, verbally and non-verbally, in diverse contexts.
3. Demonstrate social skills, spiritual and moral values for peaceful co-existence.
4. Explore, manipulate, manage and conserve the environment effectively for learning and sustainable development.
5. Practise relevant hygiene, sanitation and nutrition skills to promote health.
6. Demonstrate ethical behaviour and exhibit good citizenship as a civic responsibility.
7. Appreciate the country's rich and diverse cultural heritage for harmonious co-existence.
8. Manage pertinent and contemporary issues in society effectively.
9. Apply digital literacy skills for communication and learning.

ESSENCE STATEMENT

Business Studies at junior secondary will be offered as an integrated subject covering the following strands; business and money management skills, business and its environment, Government and global influence in business and financial records in business. This will equip the learner with Business competencies like; critical thinking, problem solving and creativity, digital and financial literacy, communication and networking which are considered necessary for their personal life and business in general. The subject is critical at this level of education as evidenced by the KICD needs assessment report and the Kenya Vision 2030. Offering Business Studies at junior secondary level recognises that learning and development of potential is influenced by social- cultural factors, developmental age, instructional opportunities and models as embraced by theories such as the Instructional Design Theory, Vygotsky's Social-Cultural Theory, Gardner's Multiple Intelligence Theory and Piaget's Theory of Cognitive Development. Others are accounting and entrepreneurship theories such as descriptive accounting theory, normative accounting theory and Innovation Theory by Schumpeter among others.



SUBJECT GENERAL LEARNING OUTCOMES

By the end of the Junior Secondary School, the learner should be able to:

1. Make effective use of financial literacy skills for prudent financial decision making, generation of income and creation of wealth for sustainable development
2. Understand business and its environment in addressing economic issues in the society
3. Practise basic business and entrepreneurial skills for the development of self and society
4. Act with integrity and apply knowledge, critical understanding and technology to environmental concerns and ethical issues as both opportunities and constraints for businesses
5. Recognize role of government in business and respond to community, national and global economic issues, as an informed and responsible citizen
6. Develop an awareness of the nature and significance of basic skills of keeping business financial records, innovation and change within the context of business activities
7. Exhibit understanding of pertinent and contemporary issues in business and the society
8. Develop a foundation for further studies in careers related to Business Studies



STRAND 1.0: BUSINESS AND MONEY MANAGEMENT SKILLS

Strand	Sub Strand	Specific Learning Outcomes	Suggested Learning Experiences	Key Inquiry Questions
1.0 Business and Money Management Skills	1.1 Introduction to Business Studies (6 lessons)	By the end of the sub strand, the learner should be able to: <ol style="list-style-type: none"> a) examine the concept of Business Studies in Kenya b) explore career opportunities related to Business Studies in Kenya c) appreciate the importance of Business Studies in day- to- day life 	Learners shall be guided to: <ul style="list-style-type: none"> • discuss and present the meaning, components and importance of Business Studies • debate on the importance of Business Studies • interact with relevant digital resources/textbooks and brainstorm on the components and importance of Business Studies • role play careers associated with Business Studies • watch/listen to a video clip on business careers • listen to a resource person on business career opportunities 	<ol style="list-style-type: none"> 1. What comprises Business Studies? 2. What is the importance of studying Business Studies? 3. What are the career opportunities associated with Business Studies?
Core competencies to be developed: <ul style="list-style-type: none"> • Imagination and creativity: learners role play on different careers associated with Business Studies • Learning to learn: learners may interact with digital resources 				

- Critical thinking and problem solving: learners discuss and debate on the concept of Business Studies and role play on the career opportunities
- Self-efficacy: learners debate and discuss the concept of Business Studies and role play the career opportunities associated with Business Studies
- Communication and collaboration: learners debate, role play and discuss about careers
- Digital literacy: learners interacts with digital resources.

Values:

- Peace: learners work together during discussions.
- Responsibility: learners role play the career opportunities.
- Unity: learners role play and debate on the career opportunities.
- Respect: learners role play and debate on the career opportunities.

Pertinent and Contemporary Issues (PCIs):

- Decision making: learners identify careers to role play in Business Studies.
- Critical thinking: learners debate and think of roles and how to play them.
- Financial literacy: learners discuss careers and earning opportunities associated with Business Studies.
- Social cohesion: Learners' debate and role play the careers.

Links to other subjects:

- Pre-Technical and Pre-Career Studies as learners discuss careers.
- English as learners debate about and discuss careers.
- Performing Arts as learners role play different careers.



Assessment Rubric				
Indicator	Exceeds expectation	Meets expectation	Approaches expectation	Below expectation
Ability to examine the concept of Business Studies in Kenya.	Correctly examines the concept of Business Studies in Kenya.	Examines the concept of Business Studies in Kenya.	Examines the concept of Business Studies in Kenya with assistance.	Has challenge analysing the concept of Business Studies in Kenya.
Ability to explore Career opportunities in Business Studies in Kenya.	Comprehensively explores career opportunities in Business Studies in Kenya.	Explores career opportunities in Business Studies in Kenya.	Explores career opportunities in Business Studies in Kenya with assistance.	Explores some career opportunities in Business Studies in Kenya.



Strand	Sub Strand	Specific Learning Outcomes	Suggested Learning Experiences	Key Inquiry Questions
1.0 Business and Money Management Skills	1.2 Money (6 Lessons)	By the end of the sub strand, the learner should be able to: <ol style="list-style-type: none"> illustrate the uses of money in day- to- day life identify the key security features of the Kenyan currency describe themes and symbols on the Kenyan currency appreciate the importance of money in the economy 	Learners shall be guided to: <ul style="list-style-type: none"> discuss and present the meaning and uses of money debate the uses of money in day- to- day life share experiences on use of money for buying goods and services interact with digital resources/textbooks on uses of money observe pictures and photographs or realia of the Kenyan currency discuss the themes and symbols used on the Kenyan currency 	<ol style="list-style-type: none"> Why is money important? How should we ensure Kenya currency is secure? What are the themes and symbols on the Kenyan currency?
<p>Core competencies to be developed:</p> <ul style="list-style-type: none"> Self- efficacy: learners discuss and present on the meaning and uses of money Imagination and creativity: learners debate on importance of money Learning to learn: learners discuss the themes and symbols of Kenyan currency and link them to growth and development of different sectors of the economy Citizenship: learners discuss the themes, symbols and uses of Kenyan currency Digital literacy: learners may interact with digital resources Communication and collaboration: learners discuss and debate on uses of money. 				



Values:

- Peace: learners discuss the uses of money
- Respect: learners discuss the themes, symbols and uses of Kenyan currency
- Unity: learners engage in discussions and debate on uses of money.

Pertinent and Contemporary Issues (PCIs):

- Critical thinking skills: learners analyse and debate on the uses of money
- Financial literacy: learners discuss uses and security features of money
- Citizenship: learners recognize and identify with the symbols on the Kenyan currency.

Links to other subjects:

- Mathematics: learners identify different denominations and illustrate uses of money
- Social Studies: learners identify themes of the Kenyan currency
- English: learners debate the uses of money.

Assessment Rubric

Indicator	Exceeds expectation	Meets expectation	Approaches expectation	Below expectation
Ability to illustrate the uses of money in day-to-day life.	Correctly illustrates the uses of money in day-to-day life.	Illustrates the uses of money in day-to-day life.	Illustrates the uses of money in day-to-day life with assistance.	Experience difficulty illustrating the uses of money in day-to-day life.
Ability to identify the key security features of the Kenyan currency.	Accurately identifies the key security features of Kenyan currency.	Identifies the key security features of Kenyan currency.	Identifies the key security key features of Kenyan currency with assistance.	Experience difficulty identifying key security features of the Kenyan currency.
Ability to describe themes and symbols on the Kenyan currency.	Precisely describes themes and symbols on the Kenyan currency.	Describes themes and symbols on the Kenyan currency.	Describes the themes and symbols on the Kenyan currency with assistance.	Experience difficulty describing the themes and symbols on the Kenyan currency.



Strand	Sub Strand	Specific Learning Outcomes	Suggested Learning Experiences	Key Inquiry Questions
1.0 Business and Money Management Skills	1.3 Personal goals (6 lessons)	By the end of the sub strand, the learner should be able to: <ol style="list-style-type: none"> explore the meaning and importance of setting personal goals for self-development analyse the factors to consider when setting personal goals for self- development set personal goals for self-development use ICT devices or exercise books for setting personal goals for self- development recognize the need for setting personal goals for self-development 	Learners shall be guided to: <ul style="list-style-type: none"> discuss the meaning and importance of setting personal goals discuss the factors to consider when setting personal goals Set personal goals use digital devices or exercise books to set personal goals 	<ol style="list-style-type: none"> Why is it important to set personal goals? What factors should be considered when setting personal goals?
<p>Core competencies to be developed</p> <ul style="list-style-type: none"> Self-efficacy: learners set personal goals Creativity and imagination: learners set personal goals Critical thinking and problem solving: learners analyse the factors to consider when setting personal goals Digital literacy: learners may interact with digital devices when setting goals Communication and collaboration: learners interact in discussion with other learners and resource persons 				



- Learning to learn: learners may use digital devices to set and improve their personal goals.

Values

- Responsibility: learners set personal goals
- Respect: learners discuss the factors to consider when setting personal goals
- Peace: learners hold discussion on the factors to consider when setting personal goals

Pertinent and Contemporary Issues (PCIs)

- Decision making skills: learners set their personal goals
- Effective communication: learners discuss goal setting
- Financial literacy: learners analyse the factors to consider when setting personal goals
- Career guidance: learners are guided in setting personal goals.

Links to other subjects

- Life skills education in problem solving, critical thinking, effective communication and decision making
- Pre-Technical and Pre-Career Studies: learners set goals to determine learning pathways and future careers
- Computer Science: learners learn to may use digital devices.

Assessment Rubric

Indicator	Exceeds expectation	Meets expectation	Approaches expectation	Below expectation
Ability to explore the meaning and importance of setting personal goals for self- development.	Comprehensively explores the meaning and importance of setting personal goals for self- development.	Explores the meaning and importance of setting personal goals for self- development.	Explores the meaning and importance of setting personal goals for self- development with assistance.	Has difficulty exploring the meaning and importance of setting personal goals for self- development.



Ability to analyse the factors to consider when setting personal goals for self-development.	Critically analyses the factors to consider and their influence on personal goal setting for self-development.	Analyses the factors to consider when setting personal goals for self-development.	Analyses the factors to consider when setting personal goals for self-development with assistance.	Has difficulty analysing the factors to consider when setting personal goals for self-development.
Ability to set personal goals for self-development.	Explicitly sets SMART personal goals for self-development.	Sets personal goals for self-development.	Sets personal goals for self-development with assistance.	Has difficulty setting personal goals for self-development.
Ability to apply ICT devices when setting personal goals for self-development.	Innovatively applies ICT devices when setting personal goals for self-development.	Applies ICT devices when setting personal goals for self-development.	Applies ICT devices when setting personal goals for self-development with assistance.	Has difficulty applying ICT devices when setting personal goals for self-development.



Strand	Sub Strand	Specific Learning Outcomes	Suggested Learning Experiences	Key Inquiry Questions
1.0 Business and Money Management Skills	1.4 Talents and abilities (8 lessons)	By the end of the sub strand, the learner should be able to: <ol style="list-style-type: none"> a) distinguish between talents and abilities of learners in school b) identify ways of nurturing talents and abilities for business purpose c) demonstrate personal talents and abilities in school d) relate talents and abilities to career opportunities in the world e) identify ethical issues related to the use of talents and abilities in business f) appreciate the importance of nurturing talent and abilities in generating income 	Learners shall be guided to: <ul style="list-style-type: none"> • discuss the distinction between talents and abilities • take part in talent shows to help identify their talents and abilities • display their talents and abilities in and out of class through clubs and societies and other planned school fora • participate in career talks on opportunities related to talents and abilities 	<ol style="list-style-type: none"> 1. What is the difference between talents and abilities? 2. How can talents and abilities be nurtured? 3. What are the ethical issues related to the use of talents and abilities? 4. What career opportunities are related to talents and abilities?
<p>Core competencies to be developed</p> <ul style="list-style-type: none"> • Creativity and imagination: learners demonstrate their talents and abilities • Communication and collaboration: learners display their talents and abilities during talent shows • Learning to learn: learners use digital devices to grow their talents and abilities 				



- Self- efficacy: learners demonstrate their talents and abilities.

Values

- Integrity: learners learn about ethics in talents and abilities
- Respect: learners take part in showcasing their talents and abilities
- Peace: learners interact in discussion
- Unity: learners interact in discussion
- Love: learners share their talents and abilities for the benefit of others
- Personal responsibility: learners take up roles during the talents shows.

Pertinent and Contemporary Issues (PCIs)

- Critical thinking: learners identify their talents and abilities
- Social cohesion: learners demonstrate their talents and abilities during talent shows
- Financial literacy: they discuss talents and abilities in business.

Links to other Subjects

- Performing Arts: learners identify and demonstrate talents and abilities
- Visual Arts: learners display their talents and abilities
- Life Skills Education: learners identify suitable career opportunities related to their talents and abilities.
- Integrated Science: learners create and innovate using their talents and abilities.

Assessment Rubric

Indicator	Exceeds expectation	Meets expectation	Approaches expectation	Below expectation
Ability to distinguish between talents and abilities of learners in school.	Comprehensively explains the differences between talents and abilities of learners in school.	Explains the differences between talents and abilities of learners in school.	Explains differences between talents and abilities of learners in school when prompted.	Has challenge explaining the differences between talents and abilities of learners in school.



Ability to identify ways of nurturing talents and abilities for business purpose.	Correctly Identifies ways of nurturing talents and abilities for business purpose.	Identifies ways of nurturing talents and abilities for business purpose.	Identifies ways of nurturing talents and abilities for business purpose when prompted.	Has challenge identifying ways of nurturing talents and abilities for business purpose.
Ability to demonstrate personal talents and abilities in school.	Confidently demonstrates personal talents and abilities in school.	Demonstrates personal talents and abilities in school.	Demonstrates personal talents and abilities in school when prompted.	Has challenge demonstrating personal talents and abilities in school.
Ability to relate their talents and abilities to career opportunities in the world.	Correctly relates the relationship between talents and abilities to career opportunities in the world.	Relates talents and abilities to career opportunities in the world.	Relates talents and abilities to career opportunities in the world when prompted.	Has challenge relating talents and abilities to career opportunities in the world.
Ability to identify ethical issues related to the use of talents and abilities in business.	Correctly identifies ethical issues in the use of talents and abilities in business.	Identifies ethical issues in the use of talents and abilities in business.	Identifies ethical issues in the use of talents and abilities in business when prompted.	Has challenge identifying ethical issues in the use of talents and abilities in business.



STRAND 2.0: BUSINESS AND ITS ENVIRONMENT

Strand	Sub Strand	Specific Learning Outcomes	Suggested Learning Experiences	Key Inquiry Questions
2.0 Business and its Environment	2.1 Business activities (8 lessons)	By the end of the sub strand, the learner should be able to: a) distinguish between needs and wants as used in Business Studies b) explore the meaning of the term scarcity, choice, scale of preference and opportunity cost in relation to satisfaction of consumer needs and wants c) prepare a scale of preference to satisfy personal needs and wants d) justify the need for business activities for self and the community e) analyse trading activities in the community f) recognize the need for	Learners shall be guided to: <ul style="list-style-type: none"> • brainstorm and present the differences between human needs and wants • discuss and present the meaning of the term scarcity, choice, scale of preference and opportunity cost • interact with digital resources/textbooks on scarcity and choice • role play opportunity cost given limited resources • prepare a scale of preference for their personal needs and wants • discuss the purpose of business activities in the society 	<ol style="list-style-type: none"> 1. What is the importance of the scale of preference in the satisfaction of human wants and needs? 2. What is the purpose of business activities?



		business activities in the satisfaction of human wants and needs for self and the community	<ul style="list-style-type: none"> • discuss trading activities in the community • debate the role of retailers to the consumer 	
Core competencies to be developed				
<ul style="list-style-type: none"> • Communication and collaboration: learners discuss the need for business activities in the community • Imagination and creativity: learners make choices during role play • Critical thinking and problem solving: learners prepare the scale of preference • Learning to learn: learners prepare the scale of preference and make choices • Digital literacy: learners may interact with digital devices. 				
Values				
<ul style="list-style-type: none"> • Peace as they work together during discussions • Unity as they work together during discussions • Respect as they work together during discussions • Integrity as they are guided to conduct simple survey • Personal responsibility as they make choices, prepare scale of preferences and role play. 				
Pertinent and Contemporary Issues (PCIs)				
<ul style="list-style-type: none"> • Good governance: learners make the scale of preference on the needs and wants • Decision making skills: learners make choices and role play • Financial literacy: learners discuss the economic problem of scarcity and choice. 				
Links to other subjects				
<ul style="list-style-type: none"> • Social Studies as they learn about economic activities • Home Science as they learn about consumer education • Agriculture as they learn about learn about agribusiness • English as they learn about communication skills. 				



Assessment Rubric				
Indicator	Exceeds expectation	Meets expectation	Approaches expectation	Below expectation
Ability to distinguish between needs and wants as used in Business Studies	Thoroughly distinguishes between needs and wants as used in Business Studies.	Distinguishes between needs and wants as used in business Studies.	Distinguishes between needs and wants and needs as used in Business Studies with assistance.	Has difficulty distinguishing between needs and wants as used in Business Studies.
Ability to explore the meaning of the term scarcity, choice, scale of preference and opportunity cost in relation to satisfaction of human wants and needs.	Correctly explores the meaning of the term scarcity, choice, scale of preferences and opportunity cost in relation to satisfaction of consumer needs and wants.	Explores the terms scarcity, choice, scale of preferences and opportunity cost in relation to satisfaction of consumer needs and wants.	Explores scarcity, scale of preferences, choice and opportunity cost in relation to satisfaction consumer needs and wants with assistance.	Has difficulty exploring the terms scarcity, choice, scale of preferences and opportunity cost in relation to satisfaction of consumer needs and wants.
Ability to prepare a scale of preference to satisfy personal needs and wants.	Explicitly prepares a scale of preference to satisfy personal needs and wants.	Prepares a scale of preference to satisfy personal needs and wants.	Prepares a scale of preference to satisfy personal needs and wants with assistance.	Has difficulty preparing a scale of preference to satisfy personal needs and wants.



Ability to justify the need for business activities for self and the community.	Consistently justifies the need for business activities for self and community.	Justifies the need for business activities for self and community.	Justifies the need for business activities for self and the community with assistance.	Has difficulty justifying the need for business activities for self and the community.
Ability to analyse trading activities in the community.	Correctly analyses trading activities in the community.	Analyses trading activities in the community.	Analyse trading activities in the community with assistance.	Has difficulty analysing trading activities in the community.



COMMUNITY SERVICE-LEARNING PROJECT

Strands linked to CSL Project	Sub strands linked to CSL project	Project specific learning outcomes	Suggested project learning experiences	Key inquiry questions
<p>1.0. Business and money management skills</p> <p>2.0. Business and its environment</p>	<p>1.4. Talents and abilities</p> <p>2.1 Business activities</p>	<p>By the end of the project, the learner should be able to:</p> <p>a) carry out a survey to identify needs within the school community</p> <p>b) prioritise the needs to be addressed within the school community</p> <p>c) select the need to be addressed within the school community</p> <p>d) establish a project to address identified need in the school community</p> <p>e) evaluate the project the project to determine its benefits both to the learner and school community</p> <p>f) desire to address the</p>	<p>Learners shall be guided to:</p> <ul style="list-style-type: none"> • carry out a simple survey to determine the needs of the school community • prioritise the needs in the school community to be addressed • select the need in the school community to be addressed • identify or map out the resources which are readily and freely available within the school that will be required in establishing a project to address the need identified • communicate the idea to the subject teacher • establish a simple project to address the identified need • discuss the success or failure of the project and ways of improving it in the next phase 	<ol style="list-style-type: none"> 1. How would you determine the needs in the school community? 2. What can be done to address the needs within the school community?



		school community needs	<ul style="list-style-type: none"> • Reflect on the entire project process and determine its strengths and weaknesses. 	
CSL Competencies developed <ul style="list-style-type: none"> • Financial literacy and entrepreneurship skills • Research skills • Community development skills • Life skills. 				
Core Competencies developed <ul style="list-style-type: none"> • Imagination and creativity as they decide the needs to address • Critical thinking and problem solving as they analyse the needs and design solutions for them • Learning to learn as they apply knowledge learnt in class to solve school community needs • Self- efficacy as they implement the project. 				
Values <ul style="list-style-type: none"> • Love as they provide for the needs of the community • Unity as they work as a team when carrying out the project • Social responsibility as they solve school community problems. 				
Pertinent and Contemporary Issues (PCIs) <ul style="list-style-type: none"> • Decision making as they make choices of the needs to address • Financial literacy as they discuss the resources for project implementation • Problem solving as they carry out the project to address the needs. 				
Link to other subjects <ul style="list-style-type: none"> • Religious education as they learn about compassion for the needy. 				



Assessment Rubric				
Indicator	Exceeds expectation	Meets expectation	Approaching expectation	Below expectation
Carry out a survey to identify needs within the school community.	Comprehensively carries out a survey to identify needs within the school community.	Carries out a survey to identify needs within the school community.	Carries out a survey to identify needs within the school community with assistance.	Experience difficulty carrying out a survey to identify needs within the school community.
Prioritise the needs to be addressed within the school community.	Appropriately prioritises the needs to be addressed within the school community.	Prioritises the needs to be addressed within the school community.	Prioritises the needs to be addressed within the school community with assistance.	Experience difficulty prioritising the needs to be addressed within the school community.
Select the need to be addressed within the school community.	Correctly selects the need to be addressed within the school community.	Selects the need to be addressed within the school community.	Selects the need to be addressed within the school community with assistance.	Experience difficulty selecting the need to be addressed within the school community.
Ability to establish a project to address an identified need in the school community.	Innovatively establishes an appropriate project addressing an identified need in the school community.	Establishes an appropriate project addressing an identified need in the school community.	Establishes an appropriate project addressing an identified need in the school community with assistance.	Experience difficulty establishing an appropriate project to address an identified need in the school. Community
Evaluate the project to	Critically evaluates the project to determine its	Evaluates the project to determine its	Evaluates the project to determine its benefits	Experience difficulty evaluating the project



determine its benefits both to the learner and school community.	benefits both to the learner and school community.	benefits both to the learner and school community.	both to the learner and school community with assistance.	to determine its benefits both to the learner and school community.
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Strand	Sub Strand	Specific Learning Outcomes	Suggested Learning Experiences	Key Inquiry Questions
2.0 Business and its Environment	2.2 Goods and services (5 lessons)	By the end of the sub strand, the learner should be able to: <ol style="list-style-type: none"> Analyse types and importance of goods and services found in the local market distinguish between goods and services found in the market identify sources and places where consumers may buy goods and services embrace the value of goods and services for the satisfaction of human wants 	Learners shall be guided to: <ul style="list-style-type: none"> discuss and present the meaning, types, importance and characteristics of goods and services visit the local market and compile a list of goods and services available or log in to a virtual market to generate a list of goods and services available discuss sources and places where consumers may buy goods and services 	<ol style="list-style-type: none"> What are goods and services? What are the characteristics of goods and services? What is the importance of goods and services?
<p>Core competencies to be developed</p> <ul style="list-style-type: none"> Digital literacy: learners may interact with digital devices Critical thinking and problem solving: learners distinguish between goods and services Communication and collaboration: learners interact in discussions 				



<ul style="list-style-type: none"> • Learning to learn from the market exposure • Self-efficacy: learners interact with people in the market. 				
Values <ul style="list-style-type: none"> • Peace: learners interact with each other and the local market • Respect: learners discuss goods and services. 				
Pertinent and Contemporary Issues (PCIs) <ul style="list-style-type: none"> • Social skills: learners interact during discussions and visit to the market • Social cohesion: learners interact with each other and the community during visit to the local market • Financial literacy: learners discuss goods and services. 				
Links to other subjects <ul style="list-style-type: none"> • Social Studies: they learn about economic activities • Computer Science: learn about the virtual market • Home Science: they learn about consumer education • Agriculture: learners learn about the marketing of agricultural goods. 				
Assessment Rubric				
Indicator	Exceeds expectation	Meets expectation	Approaches expectation	Below expectation
Ability to analyse types and importance of goods and services found in the local market.	Correctly analyses types and importance of goods and services found in the local market	Analyses types and importance of goods and services found in the local market.	Analyses types and importance of goods and services found in the local market when prompted.	Experience difficulty analysing types and importance of goods and services found in the local market.



Ability to distinguish between goods and services found in the local market.	Clearly distinguishes between goods and services found in the local market.	Distinguishes between goods and services found in the local market.	Distinguishes goods between services found in the local market when prompted.	Experience difficulty distinguishing goods from services found in the local market.
Ability to identify sources and places where consumers may buy goods and services	Accurately identifies sources and places where consumers may buy goods and services.	Identifies sources and places where consumers may buy goods and services.	Identifies sources and places where consumers may buy goods and services when prompted.	Experience difficulty identifying sources and places where consumers may buy goods and services.



Strand	Sub Strand	Specific Learning Outcomes	Suggested Learning Experiences	Key Inquiry Questions
2.0 Business and its Environment	2.3 Economic resources (6 lessons)	By the end of the sub strand, the learner should be to: <ol style="list-style-type: none"> a) examine the characteristics of economic resources used for production of goods and services b) analyse types of economic resources in Kenya c) explore sustainable ways of using economic resources in Kenya d) conduct resource mapping in the local community and classify economic resources e) appreciate the importance of economic resources in Kenya for the production of goods and services 	Learners shall be guided to: <ul style="list-style-type: none"> • discuss and present the meaning and characteristics of economic resources in the community • classify economic resources in the community • carry out resource mapping in the local community and classify economic resources • interact with digital resources or text books to establish distribution of economic resources in the community • brainstorm and present sustainable ways of using economic resources 	<ol style="list-style-type: none"> 1. What are the characteristics of economic resources? 2. How are economic resources classified? 3. How can economic resources be used sustainably?
Core competencies to be developed: <ul style="list-style-type: none"> • Communication and collaboration: learners carry out resource mapping in the community, and discuss the types of 				



economic resources

- Self-efficacy: learners present their discussions about economic resources
- Critical thinking and problem solving: learners classify and discuss types of economic resources
- Citizenship: learners learn about economic resources
- Digital literacy: learners may interact with digital resources to establish the distribution of economic resources in the community
- Learning to learn: learners may interact with digital resources on economic resources.

Values:

- Respect as they work together during discussions
- Peace as they work together during discussions
- Responsibility: learners map out economic resources
- Unity as they work together during discussions
- Integrity as they learn about sustainable use of economic resources
- Social justice: learners explore sustainable ways of using economic resources

Pertinent and Contemporary Issues (PCIs):

- Effective communications as learners classify and discuss types of economic resources
- Social cohesion as learners maps out resources in their locality
- Decision making as learners classify economic resources
- Critical thinking as they classify the economic resources
- Financial literacy as learners discuss economic resources.

Links to other subjects:

- Social Studies as they learn about economic activities such as mining, fishing, trade.
- Agriculture as they learn about the distribution of crops, soil, animals
- Religious education as they learn about creation.



Assessment Rubric				
Indicator	Exceeding expectation	Meets expectation	Approaching expectation	Below expectation
Ability to examine the characteristics of economic resources used for production of goods and services.	Correctly examines the characteristics of economic resources used for production of goods and services.	Examines the characteristics of economic resources used for production of goods and services.	Examines the characteristics of economic resources used for production of goods and services with assistance.	Has difficulty describing the characteristics of economic resources used for production of goods and services.
Ability to analyse types of economic resources in Kenya.	Critically analyses types of economic resources in Kenya.	Analyses types of economic resources in Kenya.	Analyses types of economic resources in Kenya with assistance.	Has difficulty analyses types of economic resources in Kenya.
Ability to explore sustainable ways of using economic resources in Kenya.	Comprehensively explores ways of using economic resources sustainably in Kenya.	Explores ways of using economic resources sustainably in Kenya.	Explores ways of using economic resources sustainably in Kenya with assistance.	Has difficulty exploring ways of using economic resources sustainably in Kenya.



Strand	Sub Strand	Specific Learning Outcomes	Suggested Learning Experiences	Key Inquiry Questions
2.0 Business and its Environment	2.4 Business Communication (6 lessons)	By the end of the sub strand, the learner should be able to: <ol style="list-style-type: none"> assess the meaning and importance of communication in business use ICT tools in business communication recognise the role of effective communication in business 	Learners shall be guided to: <ul style="list-style-type: none"> brainstorm and present the meaning and importance of communication in business role play the importance of communication in business discuss and present the available ICT tools and their application in business communication apply the use of ICT tools for communication 	<ol style="list-style-type: none"> What is the importance of communication in business? How can one use ICT tools in business communication ?
<p>Core competencies to be developed</p> <ul style="list-style-type: none"> Imagination and creativity: learners role play and discuss the ICT tools and their application Communication and collaboration as learners discuss the ICT tools and the importance of communication in business Learning to learn as they interact with ICT tools and their applications Critical thinking and problem solving as learners discuss the importance of communication in business and role play Digital literacy as they interact with ICT communication tools and their applications Self - efficacy as learners discuss and role play on the importance of communication in business. 				
<p>Values</p>				



- Peace as they discuss in class the meaning and importance of communication in business
- Unity as they work together during discussions
- Love as they discuss the meaning and importance of communication in business
- Respect as they discuss the meaning and importance of communication in business
- Responsibility as they use different ICT tools in business communication and role play.

Pertinent and Contemporary Issues (PCIs)

- Effective communication as learners discuss the ICT tools and their applications
- Social cohesion as they discuss the available ICT tools and their applications in business communication
- Financial literacy as they learn about communication in business.

Links to other Subjects

- English as they learn about communication skills
- Life skills as they learn about communication skills
- Computer Science as they learn about ICT tools in communication.

Assessment Rubric

Indicator expectations	Exceeds expectations	Meets expectations	Approaching expectations	Below expectations
Ability to assess the meaning and importance of communication in business.	Correctly assesses the meaning and importance of communication in business.	Assesses the meaning and importance of communication in business.	Assesses the meaning and importance of communication in business with support.	Exhibit difficulty assessing the meaning and importance of communication in business.



Ability to use ICT tools in business communication.	Innovatively uses appropriate ICT tools in business communication.	Uses appropriate ICT tools in business communication.	Uses appropriate ICT tools in business communication with support.	Exhibit difficulty using appropriate ICT tools in business communication.
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Strand	Sub Strand	Specific Learning Outcomes	Suggested Learning Experiences	Key Inquiry Questions
2.0 Business and its Environment	2.5 Production of goods and services (8 lessons)	By the end of the sub strand, the learner should be able to: <ol style="list-style-type: none"> a) explore the meaning and importance of production in the community b) analyse the importance, characteristics and rewards for the factors of production in the community c) examine consumer concerns to addressed in the production of goods and services d) embrace the value of factors of production in producing goods and services to satisfy human wants 	Learners shall be guided to: <ul style="list-style-type: none"> • brainstorm and present the meaning and importance of production • discuss and present the characteristics of factors of production • analyse the importance and rewards for factors of production • share experiences on how production of goods and services may address consumer concerns such as quality, quantity, overpricing, scarcity, safety and ingredients 	<ol style="list-style-type: none"> 1. What is the importance of production? 2. What are the characteristics and rewards for the factors of production?
<p>Core competencies to be developed</p> <ul style="list-style-type: none"> • Learning to learn: learners interact with digital devices • Critical thinking and problem solving: learner discuss the importance and characteristics of factors of production 				



- Citizenship: learners learn about land as a factor of production
- Communication and collaboration: learners discuss factors of production
- Self- efficacy: learners discuss and present on the importance and characteristics of the factors of production.

Values

- Integrity: learner learn how to use the factors of production
- Peace: learners discuss the importance and characteristics of factors of production
- Love: learners discuss the importance and characteristics of factors of production
- Unity: learners discuss the importance and characteristics of factors of production
- Social Justice: learners discuss the importance and characteristics of factors of production.

Pertinent and Contemporary Issues (PCIs)

- Good governance: learners learn about factors of production
- Environmental awareness: learners learn about factors of production
- Critical thinking: learners discuss the importance and characteristics of production.

Links to other subjects

- Social Studies as they learn about physical environment
- Agriculture, as they learn about conserving the environment
- Home Science as they learn about food production.

Assessment Rubric

Indicator	Exceeds expectation	Meets expectation	Approaches expectation	Below expectation
Ability to explore the meaning and importance of production in the community.	Correctly explores the meaning and importance of production in the community.	Explores the meaning and importance of production in the community.	Explores the meaning and importance of production in the community with assistance.	Exhibit difficulty exploring the meaning and importance of production in the community.



Ability to analyse the importance, characteristics and rewards for the factors of production in the community.	Critically analyses the importance, characteristics and rewards for the factors of production in the community.	Analyses the importance, characteristics and rewards for the factors of production in the community.	Analyses the importance, characteristics and rewards for the factors of production in the community with assistance.	Exhibit difficulty analysing the importance, characteristics and rewards for the factors of production in the community.
Ability to examine consumer concerns to addressed in the production of goods and services.	Thoroughly examines consumer concerns to addressed in the production of goods and services.	Examines consumer concerns to addressed in the production of goods and services.	Examine consumer concerns to addressed in the production of goods and services with assistance.	Exhibit difficulty examining consumer concerns to addressed in the production of goods and services.



Strand	Sub Strand	Specific Learning Outcomes	Suggested Learning Experiences	Key Inquiry Questions
2.0 Business and its Environment	2.6 Marketing of goods and services (6 lessons)	By the end of the sub strand, the learner should be able to: <ol style="list-style-type: none"> relate the terms market, marketing and consumer to the consumption and business environment explain factors considered when selecting a suitable market for goods and services identify ICT platforms used for marketing goods and services appreciate the role of marketing in the satisfaction of human needs and wants in the society 	Learners shall be guided to: <ul style="list-style-type: none"> discuss the meaning of market, marketing and consumer analyse factors considered when selecting a suitable market for goods and services from a given case study research and present ICT platforms used in marketing of goods and services 	<ol style="list-style-type: none"> What is the relationship between market, marketing, and the consumer? What factors are considered when selecting a market for goods and services?
Core competencies to be developed <ul style="list-style-type: none"> Communication and collaboration: learners discuss marketing of goods and services Critical thinking and problem solving: learners analyse a case study in selecting a suitable market Learning to learn: the learners learn about marketing 				
Values				



- Respect: learners work together during discussions
- Peace: learners interact during discussions and analysing case study
- Unity: learners interact during discussions and analysing case study
- Social cohesion: learners discuss about marketing.

Pertinent and Contemporary Issues (PCIs)

- Effective communication: learners discuss about marketing
- Problem solving: learners analyse a case study on factors considered in selecting a suitable market
- Critical thinking: learners analyse a case study on factors considered in selecting a suitable market
- Financial literacy as they learn about the concept of marketing of goods and services.

Links to other subjects

- Computer Science as they learn about the software on marketing
- Agriculture as they learn about marketing of the agricultural products
- Home Science as they learn about consumer education.

Assessment Rubric

Indicator	Exceeds expectation	Meets expectation	Approaches expectation	Below expectation
Ability to relate the terms market, marketing and consumer to the business environment.	Explicitly relates the terms market, marketing and consumer to the business environment.	Relates the terms market, marketing and consumer to the business environment.	Relates the terms market, marketing and the consumer to the business environment with assistance.	Experience challenge relating the terms market, marketing and the consumer to the business environment.
Ability to explain factors considered when selecting a suitable market for goods and services.	Correctly explains factors considered when selecting a suitable market for goods and services.	Explains factors considered when selecting a suitable market for goods and services.	Explains factors considered when selecting a suitable market for goods and services with assistance.	Experience challenge explaining factors considered when selecting a suitable market for goods and



				services.
Ability to identify ICT platforms used in marketing of goods and services.	Innovatively identifies ICT platforms used in marketing of goods and services.	Identifies ICT platforms used in marketing of goods and services.	Identifies ICT platforms used in marketing of goods and services with assistance.	Experience challenge in identifying ICT platforms used in marketing of goods and services.

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STRAND 3.0: GOVERNMENT AND GLOBAL INFLUENCE IN BUSINESS

Strand	Sub Strand	Specific Learning Outcomes	Suggested Learning Experiences	Key Inquiry Questions
3.0 Government and global influence in business	3.1 Government and business (7 lessons)	By the end of the sub strand, the learner should be able to: <ol style="list-style-type: none"> a) justify the need for government involvement in business in Kenya b) identify the legal requirements for starting and operating a simple business in Kenya c) recognise the role of Government in business in Kenya 	Learners shall be guided to: <ul style="list-style-type: none"> • debate on the need for government involvement in business in Kenya • use digital devices/textbooks to search for information on legal requirements to start and operate a simple business in Kenya • participate in the invitation of a resource person to give a talk on legal requirements to start and operate a simple business in Kenya 	<ol style="list-style-type: none"> 1. Why is it important for the government to get involved in business? 2. What are the legal requirements for starting and operating a simple business in Kenya?
<p>Core competencies to be developed</p> <ul style="list-style-type: none"> • Citizenship: learners identify legal requirements to start and operate a simple business in Kenya • Self- efficacy as they debate on the need for government involvement in business in Kenya • Digital literacy as they may interact with digital resources when identifying legal requirements to start and operate a simple business in Kenya • Communication and collaboration as they discuss and debate the need for government involvement in business in Kenya 				



- Learning to learn as they listen and interact with the resource person on basic legal requirements to start and operate a simple business.

Values

- Integrity: learners learn about the legal requirements influencing business activities in Kenya
- Social Justice: learners learn about the need for government involvement in business activities in Kenya
- Patriotism: learners learn and interact with legal requirements influencing business activities in Kenya
- Peace as they debate and discuss on need for government involvement in business activities.

Pertinent and Contemporary Issues (PCIs)

- Good governance: learners learn about the legal requirements for starting and operating a business.
- Social cohesion: learners learn about the legal requirements influencing business and embrace the sense of belonging in the community.
- Financial literacy as they are made aware of legal requirements for starting and operating a business.
- Citizenship as they interact and identify with legal requirements for starting and operating a business.

Links to other subjects

- Social Studies as they learn about governance
- Computer Science as they search for legal requirements affecting business
- Pre-Technical and Pre-Career Studies as they learn about careers.

Assessment Rubric

Indicator	Exceeds expectation	Meets expectation	Approaches expectation	Below expectation
Ability to justify the need for government involvement in business in Kenya.	Correctly justifies the need for government involvement in business in Kenya.	Justifies the need for government involvement in business in Kenya.	Justifies the need for government involvement in business in Kenya with support.	Experience difficulty justifying the need for government involvement in business in Kenya.



Ability to identify the legal requirements for starting and operating a simple business in Kenya.	Appropriately identifies legal requirements for starting and operating a simple business in Kenya.	Identifies the legal requirements for starting and operating a simple business in Kenya.	Identifies legal requirements for starting and operating a simple business in Kenya with support.	Experience difficulty identifying the legal requirements for starting and operating a simple business in Kenya.
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Strand	Sub Strand	Specific Learning Outcomes	Suggested Learning Experiences	Key Inquiry Questions
3.0 Government and global influence in business	3.2 Taxation in Kenya (8 lessons)	By the end of the sub strand, the learner should be able to: <ol style="list-style-type: none"> explain the meaning of tax and taxation in Kenya examine the importance of paying taxes in Kenya investigate the need for paying taxes in Kenya desire to pay taxes as a Kenyan citizen. 	Learners shall be guided to: <ul style="list-style-type: none"> discuss and present the meaning of tax and taxation debate on the importance of paying taxes in Kenya. sensitize the school community on the importance of paying taxes by using talking walls and posters listen to a resource person on importance of paying taxes interact with digital resources or text books on the importance of taxation. 	<ol style="list-style-type: none"> Why is it important to pay taxes to the Government? How does an individual benefit from paying taxes?
<p>Core competencies to be developed</p> <ul style="list-style-type: none"> Citizenship: learners learn about the importance of paying tax Digital literacy: learners may interact with digital resources on importance of paying tax and create posters for sensitizing the school community Communication and collaboration: learners debate and sensitize the school community on the importance of paying taxes Learning to learn: learners interact with the digital resources and resource person on importance of paying taxes. 				



Values

- Integrity as they learn about paying tax
- Social justice as they learn about paying and importance of tax
- Patriotism as they learn about importance of paying tax
- Responsibility as they learn about paying tax.

Pertinent and Contemporary Issues (PCIs)

- Good governance as they learn on the importance of paying tax
- Social cohesion as they learn on the importance of paying tax for provision of public goods and services
- Financial literacy as they learn on the importance of paying tax
- Citizenship as they learn the importance of paying tax which makes them responsible Kenyans.

Links to other subjects

- Social Studies as they learn about governance and citizenship
- Mathematics as they learn about taxes
- Agriculture as they learn about taxes levied on agricultural goods.

Assessment Rubric

Indicator	Exceeds expectation	Meets expectation	Approaches expectations	Below expectation
Ability to explain the meaning of tax and taxation in Kenya.	Clearly explains the meaning of tax and taxation in Kenya.	Explains the meaning of tax and taxation in Kenya.	Explains the meaning of tax and taxation in Kenya when prompted.	Has difficulty explaining the meaning of tax and taxation in Kenya.
Ability to examine the importance of paying taxes in Kenya.	Correctly examines the importance of paying taxes in Kenya.	Examines the importance of paying taxes in Kenya.	Examines the importance of paying taxes in Kenya when prompted.	Has difficulty examining the importance of paying taxes in



				Kenya.
Ability to investigate the need for paying taxes in Kenya.	Thoroughly investigates the need for paying taxes in Kenya.	Investigates the need for paying taxes in Kenya.	Investigates the need for paying taxes in Kenya when prompted.	Experience difficulty Investigating the need for paying taxes in Kenya.

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STRAND 4.0: FINANCIAL RECORDS IN BUSINESS

Strand	Sub Strand	Specific Learning Outcomes	Suggested Learning Experiences	Key Inquiry Questions
4.0 Financial Records in Business	2.1 Business transactions (11 lessons)	By the end of the sub strand, the learners should be able to: a) explain the meaning of a business transaction as used in business b) distinguish between cash and credit transactions in business c) identify financial documents used in buying and selling in business d) analyse methods used in making payments for goods and services e) appreciate the role of financial documents in record keeping in business	Learners shall be guided to: <ul style="list-style-type: none"> discuss and present meaning and types of business transactions brainstorm and present the financial documents used in buying and selling use ICT or textbooks to search for samples of financial documents used in buying and selling role play different methods used in making payments for goods and services illustrate on a chart the different types of financial documents prepare a portfolio for financial documents 	<ol style="list-style-type: none"> What is the difference between cash and credit transactions? Which financial documents and methods of payment are used in business transactions?
<p>Core competencies to developed</p> <ul style="list-style-type: none"> Communication and collaboration: learners discuss and brainstorm on financial documents used in buying and selling Imagination and creativity as they role play methods of making payment 				



- Critical thinking as they brainstorm and list the financial documents
- Digital literacy as they may use ICT to search for samples of financial documents
- Self- efficacy as they brainstorm and role play on methods of making payment
- Learning to learn as they search for information on financial documents.

Values

- Integrity as they learn about making payments
- Responsibility as they role play the methods of making payment
- Respect as they brainstorm on financial documents used
- Peace as they learn about making payments and role play
- Unity as they learn about making payments and brainstorm on financial documents used in buying and selling.

Pertinent and contemporary Issues (PCIs)

- Effective communication as they discuss, brainstorm and role play on methods of making payments
- Critical thinking as they role play, discuss and brainstorm on financial documents and methods of payment
- Decision making as they role play on methods of payment
- Financial literacy as they brainstorm on financial documents and methods of payment.

Links to other subjects

- Agriculture as they learn about payments and farm records
- Computer Science as they may search for information by use of ICT
- Home Science they learn about consumer education
- Mathematics as they about commercial arithmetic.



Assessment Rubric				
Indicator	Exceeds expectation	Meets expectation	Approaches expectation	Below expectation
Ability to explain the meaning of a business transaction as used in business.	Correctly explains the meaning of a business transaction as used in business.	Explains the meaning of a business transaction as used in business.	Explains the meaning of a business transaction as used in business with assistance.	Has difficulty explaining the meaning of a business transaction as used in business.
Ability to distinguish between cash and credit transactions in business.	Correctly distinguishes between cash and credit transactions in business.	Distinguishes between cash and credit transactions in business.	Distinguishes between cash and credit transactions in business with assistance.	Has difficulty distinguishing between cash and credit transactions in business.
Ability to identify financial documents used in buying and selling in business.	Accurately identifies financial documents used in buying and selling in business.	Identifies financial documents used in buying and selling in business.	Identifies financial documents used in buying and selling in business with assistance.	Experience difficulty identifying financial documents used in business buying and selling.
Ability to analyse methods used in making payment for goods and services.	Correctly analyses methods used in making payments for goods and services.	Analyses methods used in making payments for goods and services.	Analyse methods used in making payments for goods and services with assistance.	Experience difficulty analysing methods used in making payments for goods and services.



APPENDIX 1: SUGGESTED ASSESSMENT METHODS, SUGGESTED LEARNING RESOURCES AND NON-FORMAL ACTIVITIES

Strand	Sub Strand	Suggested Assessment Methods	Suggested Learning Resources	Suggested Non- Formal Activities
1.0 Business and money management skills	<ul style="list-style-type: none"> • Introduction to Business Studies • Money • Personal goals • Talents and abilities 	<ul style="list-style-type: none"> • Assignments • Self and peer assessment • Oral questions • Portfolio assessment • Observation • Journaling • Profiling 	<ul style="list-style-type: none"> • Business Studies curriculum design • Business Studies handbook • Realia such as money • Digital resources • Resource person volunteer • Relevant approved textbooks and reference materials • Photographs and pictures • Charts 	<ul style="list-style-type: none"> • Financial literacy and other school clubs and societies • Mentoring and coaching school programmes • School drama festivals with themes on personal goal setting, talents and abilities and money • Participating in a talk by a resource person on either money, personal goal setting and talents and abilities or career opportunities associated with Business Studies in different organised



				<p>school forums</p> <ul style="list-style-type: none"> • Posters with messages on symbols and themes of Kenyan currency and talents and abilities displayed at strategic places within the school • Songs on talents and abilities during music festivals
2.0 Business and its environment	<ul style="list-style-type: none"> • Business activities • Goods and services • Economic resources • Business communication • Production of goods and services • Marketing of goods and services 	<ul style="list-style-type: none"> • Oral questions • Portfolio assessment • Observation • Journaling • Profiling • Assignments • Self and peer assessment 	<ul style="list-style-type: none"> • Business Studies curriculum design • Business Studies handbook • Digital resources • Resource person volunteer • Relevant approved textbooks and reference materials • Photographs and pictures • Charts • Local market 	<ul style="list-style-type: none"> • Financial literacy and other school clubs and societies • Organised and planned field visits activities • Planned voluntary services in established business concerns. • Organised business mentorship programmes • Songs on business communication, marketing or factors of production during



				<p>music festivals</p> <ul style="list-style-type: none"> • Participating in a talk by a volunteer resource person on the concept of scarcity, choice and opportunity cost in organised school forums • Debates on business communications in planned out of class school programmes
<p>3.0 Government and global influence in business</p>	<ul style="list-style-type: none"> • Government and business • Taxation in Kenya 	<ul style="list-style-type: none"> • Observation • Journaling • Profiling • Assignments • Self and peer assessment • Oral questions • Portfolio assessment 	<ul style="list-style-type: none"> • Business Studies curriculum design • Business Studies handbook • Digital resources • Volunteer resource person • Relevant approved textbooks and reference materials • Photographs and pictures • Charts 	<ul style="list-style-type: none"> • Financial literacy and other school clubs and societies • Posters with messages on importance of taxation placed in strategic school entry points • Poems on importance of taxation during drama festivals • Debates on importance of taxation in organised out of class



				<p>school activities</p> <ul style="list-style-type: none"> • Participating in a talk by a volunteer resource person on taxation in different planned school forums
<p>4.0 Financial records in business</p>	<ul style="list-style-type: none"> • Business transactions 	<ul style="list-style-type: none"> • Oral questions • Portfolio assessment • Observation • Journaling • Profiling • Assignments • Self and peer assessment 	<ul style="list-style-type: none"> • Business Studies curriculum design • Business Studies handbook • Digital resources • Volunteer resource person • Relevant approved textbooks and reference materials • Photographs and pictures and charts • Samples of payment documents 	<ul style="list-style-type: none"> • Financial literacy and other clubs and societies in the school • Poems on financial records in business during drama festivals • Participating to a talk by a volunteer resource person on financial records in planned school forums • Talking walls with financial records information displayed in strategic places within the school



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